

State of Florida



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-M-E-M-O-R-A-N-D-U-M-

DATE: July 30, 2008
TO: James E. Breman, Senior Analyst - PSC, Division of Economic Regulation
FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance *DNV*
RE: Docket No: 080009-EI; Company Name: Florida Power & Light Company;
 Audit Purpose: Nuclear Cost Recovery Clause; Company code: EI802;
 Audit Control No: 08-087-4-1; Record # 5790:

Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of Commission Clerk. There are confidential work papers associated with this audit. →

DNV:bj
Attachments

Copy: Division of Regulatory Compliance and Consumer Assistance (Salak, District Offices, File Folder)
Division of Commission Clerk (2)
Division of Competitive Markets and Enforcement (Harvey)
General Counsel
Office of Public Counsel

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Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420

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Juno Beach, FL 33408-0420

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FLORIDA PUBLIC SERVICE COMMISSION

*DIVISION OF REGULATORY COMPLIANCE AND
CONSUMER ASSISTANCE
BUREAU OF AUDITING*

Miami District Office

**Florida Power and Light Company
Turkey Point 6 & 7 Cost Recovery Clause**

Twelve Months Ended December 31, 2007

**DOCKET #080009-EI
AUDIT CONTROL NO. 08-087-4-1**

A handwritten signature in cursive script, reading "Kathy L. Welch".

**Kathy L. Welch
Audit Manager**

A handwritten signature in cursive script, reading "Iliana Piedra".

**Iliana Piedra
Accounting Specialist**

DOCUMENT NUMBER-DATE
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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

**DIVISION OF REGULATORY COMPLIANCE AND CONSUMER ASSISTANCE
AUDITOR'S REPORT**

July 24, 2007

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED
PARTIES**

We have performed the procedures enumerated later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request. We have applied these procedures to the attached schedules prepared by Florida Power and Light Company in support of its nuclear filing for Turkey Point Six and Seven, Docket Number 080009-EI.

This audit is performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. This report is based on agreed upon procedures which are only for internal Commission use.

DOCUMENT NUMBER-DATE
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OBJECTIVES AND PROCEDURES:

Objective: To verify that the filing amounts agree with the general ledger.

Procedure: We scheduled all increases in the general ledger accounts and reconciled them to the filing.

Objective: To review the construction costs on the AE schedules for compliance with Section 366.93 of the Florida Statutes and Chapter 25-6.0423 F.A.C.

Procedure: We read the Statute and the rule. We obtained an Excel file of all the charges made to the filing. We reconciled the filing to the Excel file. We sorted the file by both dollar and vendors and selected a sample that included the high dollar items and an assortment of the various vendors charged to the project. We traced the sample to source documentation.

For payroll, we also obtained all employees working on the new nuclear plants and reviewed where several employees charged their payroll in 2005 to determine if their salaries were already charged to base rates. The utility made an adjustment in 2007 and another in 2008 to remove some of these salaries. See finding one for more information on payroll.

For charges from FPL affiliates, we obtained source documentation for the actual payroll, and supporting documentation for the overhead rates charged. Audit finding two discusses the affiliate overhead.

For vouchers charged, we compared the amounts paid to the contractor to the supporting invoices. We toured the plant and questioned personnel. For the journal entries charged we reviewed the accruals to amounts paid in 2008. We traced the jurisdictional factor to supporting documentation and the ownership allocation percents to supporting documentation. Audit finding three discusses relocation costs and signing bonuses.

We recalculated carrying charges and reviewed the calculation to the rule.

We reviewed the internal audit on the uprate and have filed a supplemental audit report for the uprate.

AUDIT FINDING NO. 1

SUBJECT: PAYROLL

STATEMENT OF FACTS: Payroll of \$823,172.29 was charged to site selection and \$274,267.94 to pre-construction costs. Some of the employees were FPLE employees and therefore not in Florida Power and Light's base rates. Some employees were charged to capital projects the previous year and thus not in base rates. Some employees were replaced by new staff so that they could work on the project. Some, however, were Florida Power and Light employees who would have been included in expenses used to determine base rates during the last rate case. In the 2007 filing, the utility removed \$127,529.37 of the above salaries because they were already recovered in base rates. An additional amount of \$32,450.43 still needs to be removed from 2007. The amount is still included in the 2007 filing but adjusted in 2008 and will reduce the 2008 costs. The remaining amount is immaterial and should not have a major impact on carrying charges which were only computed for three months in 2007.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 2

SUBJECT: AFFILIATE OVERHEAD

STATEMENT OF FACTS: FPL Energy (FPLE) charged FPL for four employees that were assigned to the Turkey Point 6 & 7 project. Three were general counsel employees and one was the director of construction. In 2007, ██████████ of salary and overhead was charged to the site selection work order and ██████████ to the pre-construction work order. FPLE charged ██████████ in overhead to the base salary. The overhead includes ██████████ of non-productive charges. This loaded rate is then charged with payroll benefits of ██████████ and a space allocation of ██████████%.

The non-productive rate consists of ██████████% for sick time, vacation time, etc. and is based on FPLE non-productive pay code costs divided by total payroll costs. Incentive payments account for ██████████% of the non-productive costs.

The pay rates of FPLE employees including overhead ranged from \$██████ to \$██████. Actual costs were traced to payroll detail and expense reports. These rates were less than comparable rates with outside vendors.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

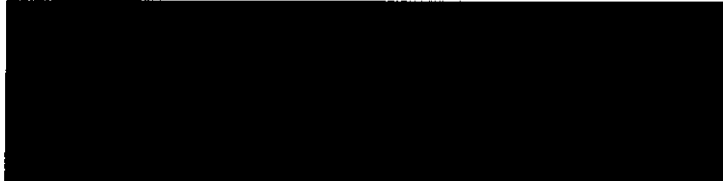
EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 3

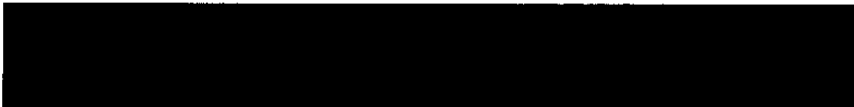
SUBJECT: RELOCATION COSTS AND SIGNING BONUS

STATEMENT OF FACTS: FPL has paid relocation costs and signing bonuses to attract new employees to work on the nuclear project.

The relocation costs charged in 2007 are:



The signing bonuses in 2007 were:



FPL has reversed the \$ [REDACTED] signing bonus and will be amortizing it monthly to the project over the commitment period. The \$ [REDACTED] bonus will be reversed in July 2008 because of an internal transfer of the position in June 2008.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

COMPANY EXHIBITS

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
Actual & Estimated Filing: Retail Revenue Requirements Summary

[Section (5)(c)1.b.]

Schedule AE-1 (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the actual/estimated true-up of total retail revenue requirements based on actual/estimated expenditures for the current year and the previously filed expenditures for such current year.

For the Year Ended 12/31/2007

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 080009-EI

Witness: Kim Ousdahi

Line No.	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
Jurisdictional Dollars							
1.	\$0	\$0	\$0	\$0	\$1,389,231	\$1,154,016	\$2,543,248
2.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	\$0	\$0	\$0	\$0	(\$2)	(\$7)	(\$8)
5.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	\$0	\$0	\$0	\$0	\$1,389,230	\$1,154,010	\$2,543,239
7.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.	\$0	\$0	\$0	\$0	\$1,389,230	\$1,154,010	\$2,543,239

(a) Effective With the filing of our need petition on October 16, 2007 pre-construction began.

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
Actual & Estimated Filing: Deferred Tax Carrying Costs

[Section (5)(c)1.b.]

Schedule AE-3A (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 080009-EI

EXPLANATION: Provide the calculation of the Actual/Estimated deferred tax Carrying Costs for the current year.

For the Year Ended 12/31/2007

Witness: Kim Ousdahl

Line No.	(I) Beginning of Period	(J) Actual July	(K) Actual August	(L) Actual September	(M) Actual October	(N) Actual November	(O) Actual December	(P) 12 Month Total
Jurisdictional Dollars								
1.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.		\$0	\$0	\$0	\$0	(\$904)	(\$2,206)	(\$3,109)
4.		\$0	\$0	\$0	\$0	(\$904)	(\$3,109)	(\$3,109)
5.	Deferred Tax Asset DTA/(DTL) on Tax Basis in Excess of Book (Line 4 * Tax Rate)	38.575%	\$0	\$0	\$0	\$0	(\$349)	(\$1,199)
6.	a. Average Accumulated DTA/(DTL)		\$0	\$0	\$0	\$0	(\$174)	(\$774)
	b. Prior months cumulative Return on DTA/(DTL)		\$0	\$0	\$0	\$0	(\$2)	(\$8)
	c. Average DTA/(DTL) including prior period return subtotal		\$0	\$0	\$0	\$0	(\$174)	(\$776)
7.	Carrying Cost on DTA/(DTL)							
	a. Equity Component (Line 7b * .61425) (a)		\$0	\$0	\$0	\$0	(\$1)	(\$4)
	b. Equity Comp. grossed up for taxes (Line 6 c * 0.007439034) (a) (b) (c)		\$0	\$0	\$0	\$0	(\$1)	(\$7)
	c. Debt Component (Line 6 c x 0.001325847) (c)		\$0	\$0	\$0	\$0	(\$0)	(\$1)
8.	Total Return Requirements (Line 7b + 7c)		\$0	\$0	\$0	\$0	(\$2)	(\$7)
9.	Total Return Requirements from most recent Projections		\$0	\$0	\$0	\$0	\$0	\$0
10.	Difference (Line 8 - Line 9)		\$0	\$0	\$0	\$0	(\$2)	(\$7)

(a) The monthly Equity Component reflects an 11% return on equity.
 (b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a state Income tax rate of 5.5%
 (c) In order to gross up the equity component for taxes a monthly rate of 0.007439034 (Equity) and 0.001325847 (Debt), results in the annual pre-tax rate of 11.04%
 (d) Other Adjustment represents the book tax expense deduction related to the debt component of the carrying charge calculated on AE-2, line 5c.

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
Actual & Estimated Filing: Monthly Expenditures

[Section (5)(c)1.b.]

[Section (8)(d)]

Schedule AES (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the actual/estimated monthly expenditures by major tasks performed within Pre-Construction categories for the current year. All Site Selection costs also included in Pre-Construction costs must be identified.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2007

DOCKET NO.: 080008-EI

Witness: Kim Ousdahl and Steven D. Scroggs

Line No.	Description	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) Actual July	(H) Actual August	(I) Actual September	(J) Actual October	(K) Actual November	(L) Actual December	(M) 2 Month Total
1														
2	Pre-Construction:													
3	Generation:													
4	Licensing											1,224,813	792,568	2,017,381
5	Permitting											184,442	351,542	535,984
6	Engineering and Design													
7	Long lead procurement advanced payments													
8	Power Block Engineering and Procurement													
9	Total Generation Costs											1,389,055	1,144,210	2,533,265
10	Jurisdictional Factor											0.9958265	0.9958265	1.991653
11	Total Jurisdictional Generation Costs											1,383,256	1,139,435	2,522,692
12	Less Adjustments:													
13	Non-Cash Accruals											25,913	561,214	587,127
14	Other Adjustments (b)											(6,633)	(8,711)	(15,344)
15	Total Adjustments											20,280	552,503	572,783
16	Jurisdictional Factor											0.9958265	0.9958265	1.991653
17	Total Jurisdictional Adjustments											20,195	550,197	570,392
18														
19	Total Jurisdictional Generation Costs Net of Adjustments											1,363,062	589,237	1,952,300
20														
21	Transmission:													
22	Line Engineering													
23	Substation Engineering													
24	Clearing													
25	Other													
26	Total Transmission Costs													
27	Jurisdictional Factor													
28	Total Jurisdictional Transmission Costs													
29	Less Adjustments:													
30	Non-Cash Accruals													
31	Other Adjustments													
32	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Jurisdictional Factor													
34	Total Jurisdictional Adjustments													
35														
36	Total Jurisdictional Transmission Costs Net of Adjustments													
37														
38	Total Jurisdictional Pre-Construction Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,363,062	\$589,237	\$1,952,300
39														
40	Construction:													

N/A- At this stage, construction has not commenced in the project.

(a) Effective With the filing of our need petition on October 16, 2007 pre-construction began.

(b) Other Adjustments include Pension & Welfare Benefit credit.

	November	December	Total
Pre-Construction	\$ (6,633)	\$ (8,711)	\$ (14,344)
Jurisdictional Factor	0.9958265	0.9958265	0.9958265
	\$ (6,610)	\$ (8,675)	\$ (14,284)

Turkey Point Units 6&7
Site Selection Costs and Carrying Costs on Site Selection Cost Balance
Actual & Estimated Filing: Retail Revenue Requirements Summary

REVISED
 [Section (5)(c)1.b.]

Schedule AE-1 (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the actual/estimated true-up of total retail revenue requirements based on actual/estimated expenditures for the current year and the previously filed expenditures for such current year.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2007

DOCKET NO.: 080009-EI

Witness: Kim Ousdahl

Line No.	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
	Jurisdictional Dollars						
1. Site Selection Revenue Requirements (Schedule AE-2, Line 7) (a)	\$0	\$0	\$0	\$6,408,290	\$73,778	\$57,192	\$6,539,261
2. Construction Carrying Cost Revenue Requirements (Schedule AE-3, line 7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Recoverable O&M Revenue Requirements (Schedule AE-4, line 24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. DTA/DTL Carrying Cost (Schedule AE-3A, line 8)	\$0	\$0	\$0	(\$7)	(\$29)	(\$58)	(\$94)
5. Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Total Period Revenue Requirements (Lines 1 through 5)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,408,283</u>	<u>\$73,749</u>	<u>\$57,134</u>	<u>\$6,539,167</u>
7. Total Return Requirements from most recent Projections	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. Difference (Line 6 - Line 7)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,408,283</u>	<u>\$73,749</u>	<u>\$57,134</u>	<u>\$6,539,167</u>

(a) The costs associated with site selection for the Turkey Point Units 6&7 project were included in Account 183, Preliminary Survey and Investigation Charges, for the period April 2006 through October 2007. Effective with the filing of our need petition on October 16, 2007, all costs were transferred to Construction Work in Progress, Account 107, and site selection costs ceased.

Note: Summary of all changes to the 2007 Site Selection Schedules

CPI Exclusion: In the 5/2008 filing, FPL calculated the production period of a unit of tangible property to begin on the first date by which the taxpayer's accumulated production expenditures, including planning and design expenditures, are at least 5 percent of the taxpayer's total estimated accumulated production expenditures for the unit of property. After careful analysis of Internal Revenue Code §263A(f) and Treasury Regulation §1.263A-12, FPL determined that Turkey Point 6 & 7 project qualifies as real property. Real property is subject to capitalization of CPI once physical construction begins. Site Selection costs are not deemed to be physical construction activities, as such, CPI should not have been calculated for these costs.

Total Impact to Revenue Requirements line 6 due to CPI Exclusion:

Site Selection

	5/2008 filing	Adjusted	Difference - Decrease
2007 Site Selection (Schedule AE-1, Line 6)	6,539,498	6,539,167	(331)

Turkey Point Units 6&7
Site Selection Costs and Carrying Costs on Site Selection Cost Balance
Actual & Estimated Filing: Deferred Tax Carrying Costs

REVISED
 [Section (5)(c)1.b.]

Schedule AE-3A (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 080009-E1

EXPLANATION: Provide the calculation of the Actual/Estimated deferred tax Carrying Costs for the current year.

For the Year Ended 12/31/2007

Witness: Kim Ousdahl

Line No.	(I) Beginning of Period	(J) Actual July	(K) Actual August	(L) Actual September	(M) Actual October	(N) Actual November	(O) Actual December	(P) 12 Month Total	
Jurisdictional Dollars									
1.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3.		\$0	\$0	\$0	(\$4,257)	(\$8,564)	(\$8,651)	(\$21,473)	
4.		\$0	\$0	\$0	(\$4,257)	(\$12,822)	(\$21,473)	(\$21,473)	
5.	Deferred Tax Asset DTA/(DTL) on Tax Basis In Excess of Book (Line 4 * Tax Rate)	38.675%	\$0	\$0	\$0	(\$1,642)	(\$4,946)	(\$8,283)	(\$8,283)
6.	a. Average Accumulated DTA (DTL)		\$0	\$0	\$0	(\$821)	(\$3,294)	(\$6,615)	
	b. Prior months cumulative Return on DTA/(DTL)		\$0	\$0	\$0	\$0	(\$7)	(\$36)	(\$94)
	c. Average DTA including prior period return subtotal		\$0	\$0	\$0	(\$821)	(\$3,301)	(\$6,651)	
7.	Carrying Cost on DTA/(DTL)								
	a. Equity Component (Line 7b* .61426) (a)		\$0	\$0	\$0	(\$4)	(\$15)	(\$30)	(\$49)
	b. Equity Comp. grossed up for taxes (Line 6c * 0.007439034) (a) (b) (c)		\$0	\$0	\$0	(\$6)	(\$25)	(\$49)	(\$80)
	c. Debt Component (Line 6c x 0.001325847) (c)		\$0	\$0	\$0	(\$1)	(\$4)	(\$9)	(\$14)
8.	Total Return Requirements (Line 7b + 7c)		\$0	\$0	\$0	(\$7)	(\$29)	(\$58)	(\$94)
9.	Total Return Requirements from most recent Projections		\$0	\$0	\$0	\$0	\$0	\$0	
10.	Difference (Line 8 - Line 9)		\$0	\$0	\$0	(\$7)	(\$29)	(\$58)	(\$94)

- (a) The monthly Equity Component reflects an 11% return on equity.
- (b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a state income tax rate of 5.5%.
- (c) In order to gross up the equity component for taxes a monthly rate of 0.007439034 (Equity) and 0.001325847 (Debt), results in the annual pre-tax rate of 11.04%.
- (d) Other Adjustment represents the book tax expense deduction related to the debt component of the carrying charge calculated on AE-2, line 5c.

Note:

CPI Exclusion: In the 5/2008 filing, FPL calculated the production period of a unit of tangible property to begin on the first date by which the taxpayer's accumulated production expenditures, including planning and design expenditures, are at least 5 percent of the taxpayer's total estimated accumulated production expenditures for the unit of property. After careful analysis of Internal Revenue Code §263A(f) and Treasury Regulation §1.263A-12, FPL determined that Turkey Point 6 & 7 project qualifies as real property. Real property is subject to capitalization of CPI once physical construction begins. Site Selection costs are not deemed to be physical construction activities, as such, CPI should not have been calculated for these costs.

Total Impact to Revenue Requirements line 8 due to CPI Exclusion:

Site Selection	5/2008 filing	Adjusted	Difference - Decrease
2007 Site Selection (Schedule AE-3A, Line 8)	237	(94)	(331)

Turkey Point Units 6&7
 Site Selection Costs and Carrying Costs on Site Selection Cost Balance
 Actual & Estimated Filing: Monthly Expenditures

(Section 5)(c)1.b
 (Section 8)(d)

Schedule AE-6 (Actual/Estimated)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 DOCKET NO.: 080009-EI

EXPLANATION: Provide the actual/estimated monthly expenditures by major tasks performed within Site Selection categories for the current year. All Site Selection costs also included in Pre-Construction costs must be identified.

For the Year Ended 12/31/2006

Witness: Kim Ousdahl and Steven D. Soroggs

Line No.	Description	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) Actual July	(H) Actual August	(I) Actual September	(J) Actual October	(K) Actual November	(L) Actual December	(M) 12 Month Total
<u>Preliminary Survey & Investigation Charges (Account 183)</u>														
1	Site Selection:													
2	Project Staffing				4,039	11,900	34,032	33,835	80,521	88,880	81,219	68,774	59,877	442,876
3	Engineering					15,571	80,247	220,993	214,840	217,425	589,878	481,857	278,947	2,077,555
4	Environmental Services								40	40		89,086	24,307	113,473
5	Legal Services								7,030		3,970	11,807	(425)	22,482
6	Total Site Selection Costs:				4,039	27,471	114,279	254,827	282,431	306,145	674,864	631,624	360,706	2,656,186
7	Jurisdictional Factor				0.9958099	0.9958099	0.9958099	0.9958099	0.9958099	0.9958099	0.9958099	0.9958099	0.9958099	0.9958099
8	Total Jurisdictional Site Selection Costs				4,022	27,355	113,800	253,561	281,248	304,882	672,036	628,977	359,195	2,645,056

(a) The costs associated with site selection costs for the Turkey Point Units 6&7 project were included in Account 183, Preliminary Survey and Investigation Charges, for the period April 2006 through October 2007. In October 2007, these costs were transferred to Construction Work in Progress, Account 107.