

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 080677-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

**MINIMUM FILING REQUIREMENTS
2010 TEST YEAR SCHEDULES**

**VOLUME 2 OF 6
SECTION C – NET OPERATING INCOME SCHEDULES
SECTION D – COST OF CAPITAL SCHEDULES**

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE CALCULATION OF
JURISDICTIONAL NET OPERATING INCOME
FOR THE TEST YEAR, THE PRIOR YEAR
AND THE MOST RECENT HISTORICAL
YEAR.

TYPE OF DATA SHOWN:

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

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LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON-ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2)-(3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1										
2	REVENUE FROM SALES	11,046,222	0	11,046,222	0.985551	10,886,619	(6,970,110)	3,916,509	4,364	3,920,872
3										
4	OTHER OPERATING REVENUES	351,914	0	351,914	0.973014	342,417	(148,515)	193,902	(47)	193,855
5										
6	TOTAL OPERATING REVENUES	11,398,136	0	11,398,136		11,229,036	(7,118,625)	4,110,411	4,316	4,114,727
7										
8	OTHER	1,746,415	0	1,746,415	0.989515	1,728,103	(162,271)	1,565,832	128,536	1,694,367
9										
10	FUEL & INTERCHANGE	4,936,497	0	4,936,497	0.979360	4,834,606	(4,813,696)	20,910	6,595	27,505
11										
12	PURCHASED POWER	941,782	0	941,782	0.979433	922,413	(859,525)	62,888	(62,888)	0
13										
14	DEFERRED COSTS	82,848	0	82,848	1.000000	82,848	(82,848)	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	1,221,696	0	1,221,696	0.990615	1,210,230	(242,112)	968,118	106,148	1,074,265
17										
18	TAXES OTHER THAN INCOME TAXES	1,087,631	0	1,087,631	0.997289	1,084,683	(734,313)	350,370	0	350,370
19										
20	INCOME TAXES	376,295	0	376,295	0.987579	371,621	(61,134)	310,487	(67,149)	243,338
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,175)	0	(1,175)	0.996937	(1,172)	170	(1,002)	0	(1,002)
23										
24	TOTAL OPERATING EXPENSES	10,391,989	0	10,391,989	0.984733	10,233,332	(6,955,729)	3,277,603	111,241	3,388,844
25										
26	NET OPERATING INCOME	1,006,146	0	1,006,146	0.989621	995,704	(162,895)	832,808	(106,925)	725,883
27										
28										
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
30										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE CALCULATION OF
 JURISDICTIONAL NET OPERATING
 INCOME FOR THE TEST YEAR, THE PRIOR
 YEAR AND THE MOST RECENT
 HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
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LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY PER BOOKS	(3) NON-ELECTRIC UTILITY	(4) TOTAL ELECTRIC (2)-(3)	(5) JURISDICTIONAL FACTOR	(6) JURISDICTIONAL AMOUNT (4) X (5)	(7) JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	(8) JURISDICTIONAL ADJUSTED PER COMMISSION (8) + (7)	(9) JURISDICTIONAL COMPANY ADJUSTMENTS	(10) JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1										
2	REVENUE FROM SALES	11,612,726	0	11,612,726	0.991387	11,512,704	(7,704,304)	3,808,400	0	3,808,400
3										
4	OTHER OPERATING REVENUES	48,620	0	48,620	0.816633	39,704	148,668	188,372	0	188,372
5										
6	TOTAL OPERATING REVENUES	11,661,345	0	11,661,345		11,552,408	(7,555,637)	3,996,772	0	3,996,772
7										
8	OTHER	1,610,127	0	1,610,127	0.994043	1,600,536	(146,467)	1,454,069	(741)	1,453,328
9										
10	FUEL & INTERCHANGE	5,122,277	0	5,122,277	0.988896	5,065,397	(5,044,951)	20,446	0	20,446
11										
12	PURCHASED POWER	1,145,465	0	1,145,465	0.988936	1,132,791	(1,069,903)	62,888	0	62,888
13										
14	DEFERRED COSTS	214,212	0	214,212	0.958538	205,330	(205,330)	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	986,556	0	986,556	0.994239	980,872	(181,854)	799,018	0	799,018
17										
18	TAXES OTHER THAN INCOME TAXES	1,088,222	0	1,088,222	0.998509	1,086,600	(775,145)	311,455	0	311,455
19										
20	INCOME TAXES	443,152	0	443,152	0.989389	438,449	(30,245)	408,204	286	408,490
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,177)	0	(1,177)	0.998455	(1,175)	161	(1,014)	0	(1,014)
23										
24	TOTAL OPERATING EXPENSES	10,608,833	0	10,608,833	0.990571	10,508,801	(7,453,735)	3,055,066	(455)	3,054,610
25										
26	NET OPERATING INCOME	1,052,512	0	1,052,512	0.991540	1,043,608	(101,902)	941,706	455	942,161
27										
28										
29										
30										
31										
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
33										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE CALCULATION OF JURISDICTIONAL NET OPERATING INCOME
 FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL
 YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED ____ / ____ / ____
 _____ PRIOR YEAR ENDED ____ / ____ / ____
 HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED ____ / ____ / ____
 WITNESS: Kim Ousdahl

DOCKET NO.: 080677-EI

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LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		TOTAL COMPANY PER BOOKS	NON-ELECTRIC UTILITY	TOTAL ELECTRIC (1)-(2)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (3)X(4)	JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (5)+(6)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (7) + (8)
1										
2	REVENUE FROM SALES	11,444,676	0	11,444,676	0.992193	11,355,329	(7,617,507)	3,737,822	0	3,737,822
3										
4	OTHER OPERATING REVENUES	202,115	0	202,115	0.951669	192,346	(16,505)	175,841	0	175,841
5										
6	TOTAL OPERATING REVENUES	11,646,791	0	11,646,791	0.991490	11,547,675	(7,634,012)	3,913,664	0	3,913,664
7										
8	OTHER	1,455,699	0	1,455,699	0.990910	1,442,467	(135,514)	1,306,953	0	1,306,953
9										
10	FUEL & INTERCHANGE	5,676,453	0	5,676,453	0.989137	5,614,791	(5,594,705)	20,086	0	20,086
11										
12	PURCHASED POWER	1,152,234	0	1,152,234	0.988367	1,138,830	(1,075,932)	62,898	0	62,898
13										
14	DEFERRED COSTS	(103,867)	0	(103,867)	1.000226	(103,890)	103,890	0	0	0
15										
16	DEPRECIATION & AMORTIZATION	837,395	0	837,395	0.993965	832,341	(76,061)	756,280	0	756,280
17										
14	TAXES OTHER THAN INCOME TAXES	1,074,663	0	1,074,663	0.998514	1,073,066	(785,255)	287,812	0	287,812
15										
16	INCOME TAXES	454,704	0	454,704	0.997693	453,655	(6,439)	447,216	0	447,216
17										
18	(GAIN)/LOSS ON DISPOSAL OF PLANT	(2,866)	0	(2,866)	0.995676	(2,854)	905	(1,949)	0	(1,949)
15										
16	TOTAL OPERATING EXPENSES	10,544,416	0	10,544,416	0.990895	10,448,406	(7,569,112)	2,879,295	0	2,879,295
17										
18	NET OPERATING INCOME	1,102,375	0	1,102,375	0.997182	1,099,269	(64,900)	1,034,369	0	1,034,369
19										
16										
17										
18										
19										
20	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									

SUPPORTING SCHEDULES: C-2, C-3, C-4

RECAP SCHEDULES: A-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE
 TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.
 PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED ___/___/___
 HISTORICAL TEST YEAR ENDED ___/___/___

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL. 6	COMMISSION ADJUSTMENTS										
		(2) ATRIUM EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) NOI ECONOMY SALES	(6) ECONOMIC DEVELOPMENT 5%	(7) ENVIRONMENTAL COST RECOVERY	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE	(11) NOI FUEL COST REC RETAIL	
1												
2	REVENUE FROM SALES	10,886,619	0	(660,203)	(131,271)	0	0	(178,169)	0	0	(482,635)	(5,161,639)
3												
4	OTHER OPERATING REVENUES	342,417	0	(82,216)	58	0	0		0	0	0	(66,404)
5												
6	TOTAL OPERATING REVENUES	11,229,036	0	(742,419)	(131,213)	0	0	(178,169)	0	0	(482,635)	(5,228,043)
7												
8	OTHER	1,728,103	(21)	(43,717)	(86,291)	0	(25)	(18,656)	(318)	0	0	(410)
9												
10	FUEL & INTERCHANGE	4,834,606	0	0	0	0	0	0	0	0	0	(4,813,696)
11												
12	PURCHASED POWER	922,413	0	(451,330)	0	0	0	0	0	0	0	(408,194)
13												
14	DEFERRED COSTS	82,848	0	(50,699)	(23,599)	0	0	(8,550)	0	0	0	0
15												
16	DEPRECIATION & AMORTIZATION	1,210,230	0	(143,514)	(8,286)	0	0	(25,484)	0	0	0	0
17												
18	TAXES OTHER THAN INCOME TAXES	1,084,683	0	(537)	(94)	0	0	(128)	0	(470,221)	(12,413)	(3,688)
19												
20	INCOME TAXES	371,621	8	(20,299)	(1,135)	0	10	(46,523)	123	181,388	(181,388)	(792)
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,172)	0	0	0	0	0	170	0	0	0	0
23												
24	TOTAL OPERATING EXPENSES	10,233,332	(13)	(710,095)	(129,406)	0	(15)	(99,170)	(195)	(288,833)	(193,801)	(5,226,781)
25												
26	NET OPERATING INCOME	995,704	13	(32,323)	(1,808)	0	15	(78,999)	195	288,833	(288,833)	(1,262)
27												
28												
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
30												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED ___/___/___
 HISTORICAL TEST YEAR ENDED ___/___/___

WITNESS: Kim Ousdahl

LINE NO.	COMMISSION ADJUSTMENTS									JURISDICTIONAL ADJUSTED PER COMMISSION
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
	GROVE OPERATIONS	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYNCHRONIZATION	INTEREST TAX DEFICIENCIES	STORM DEFICIENCY RECOVERY	NUCLEAR RECOVERY RULE -	TOTAL COMMISSION ADJUSTMENTS		
1										
2	REVENUE FROM SALES	0	(247,220)	0	0	0	(93,957)	(15,017)	(6,970,110)	3,916,509
3										
4	OTHER OPERATING REVENUES	47	0	0	0	0	0	0	(148,515)	193,902
5										
6	TOTAL OPERATING REVENUES	47	(247,220)	0	0	0	(93,957)	(15,017)	(7,118,625)	4,110,411
7										
8	OTHER	0	0	(674)	0	(1,018)	(784)	(357)	(162,271)	1,565,832
9										
10	FUEL & INTERCHANGE	0	0	0	0	0	0	0	(4,813,696)	20,910
11										
12	PURCHASED POWER	0	0	0	0	0	0	0	(859,525)	62,888
13										
14	DEFERRED COSTS	0	0	0	0	0	0	0	(82,848)	0
15										
16	DEPRECIATION & AMORTIZATION	0	0	0	0	0	(63,597)	(1,231)	(242,112)	968,118
17										
18	TAXES OTHER THAN INCOME TAXES	0	(247,220)	0	0	0	0	(11)	(734,313)	350,370
19										
20	INCOME TAXES	18	0	260	23,388	393	(11,409)	(5,176)	(61,134)	310,487
21										
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	170	(1,002)
23										
24	TOTAL OPERATING EXPENSES	18	(247,220)	(414)	23,388	(625)	(75,790)	(6,775)	(6,955,729)	3,277,603
25										
26	NET OPERATING INCOME	29		414	(23,388)	625	(18,166)	(8,242)	(162,895)	832,808
27										
28										
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
30										

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF NET OPERATING INCOME
 ADJUSTMENTS FOR THE TEST YEAR, THE PRIOR YEAR
 AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE
 DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED __/__/__
 HISTORICAL TEST YEAR ENDED __/__/__

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	COMPANY ADJUSTMENTS											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	ADJUSTED PER COMMISSION SCHEDULE C-2A COL. 20	EOL NUCLEAR FUEL AMORT	CAPACITY PAYROLL LOADING	DISMANTLEMENT STUDY	ORANGE GROVE OPERATIONS	INCREMENTAL HEDGING COSTS	RATE CASE EXPENSE	INCREMENTAL SECURITY COSTS	SJRPP CAPACITY IN BASE RATES	STORM FUND EXPENSE	NUCLEAR UPRATE - O&M EXPENSES	
1												
2	REVENUE FROM SALES	3,916,509	0	0	0	0	0	0	(5,942)	0	0	
3												
4	OTHER OPERATING REVENUES	193,902	0	0	0	(47)	0	0	0	0	0	
5												
6	TOTAL OPERATING REVENUES	4,110,411	0	0	0	(47)	0	0	(5,942)	0	0	
7												
8	OTHER	1,565,832	136	(427)	0	0	74	1,019	0	0	148,667	(2,479)
9												
10	FUEL & INTERCHANGE	20,910	5,967	0	0	0	628	0	0	0	0	0
11												
12	PURCHASED POWER	62,888	0	0	0	0	0	0	(62,888)	0	0	0
13												
14	DEFERRED COSTS	0	0	0	0	0	0	0	0	0	0	0
15												
16	DEPRECIATION & AMORTIZATION	968,118	0	0	5,666	0	0	0	0	0	0	0
17												
18	TAXES OTHER THAN INCOME TAXES	350,370	0	0	0	0	0	0	0	0	0	0
19												
20	INCOME TAXES	310,487	(2,354)	165	(2,186)	(18)	(271)	(393)	0	21,967	(57,348)	956
21												
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,002)	0	0	0	0	0	0	0	0	0	0
23												
24	TOTAL OPERATING EXPENSES	3,277,603	3,749	(262)	3,481	(18)	431	626	0	(40,921)	91,318	(1,523)
25												
26	NET OPERATING INCOME	832,808	(3,749)	262	(3,481)	(29)	(431)	(626)	0	34,979	(91,318)	1,523
27												
28												
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
30												

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS
 FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT
 HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON
 SCHEDULE C-3.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED / / /
 HISTORICAL TEST YEAR ENDED / / /

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	COMPANY ADJUSTMENTS						(18) TOTAL COMPANY ADJUSTMENTS	(19) JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY	
	(12) FGPP COST RECOVERY	(13) DEPRECIATION STUDY	(14) CLAUSE BAD DEBT EXPENSE	(15) ATRIUM	(16) CONSERVATION IN BASE	(17) BASE REVENUE ADJUSTMENT			
1									
2	REVENUE FROM SALES	0	0	0	0	0	10,306	4,364	3,920,872
3									
4	OTHER OPERATING REVENUES	0	0	0	0	0	0	(47)	193,855
5									
6	TOTAL OPERATING REVENUES	0	0	0	0	0	10,306	4,316	4,114,727
7									
8	OTHER	0	0	(16,893)	21	(1,582)	0	128,536	1,694,367
9									
10	FUEL & INTERCHANGE	0	0	0	0	0	0	6,595	27,505
11									
12	PURCHASED POWER	0	0	0	0	0	0	(62,888)	0
13									
14	DEFERRED COSTS	0	0	0	0	0	0	0	0
15									
16	DEPRECIATION & AMORTIZATION	6,767	93,714	0	0	0	0	106,148	1,074,265
17									
18	TAXES OTHER THAN INCOME TAXES	0	0	0	0	0	0	0	350,370
19									
20	INCOME TAXES	(2,610)	(36,150)	6,517	(8)	610	3,975	(67,149)	243,338
21									
22	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	(1,002)
23									
24	TOTAL OPERATING EXPENSES	4,157	57,564	(10,377)	13	(972)	3,975	111,241	3,388,844
25									
26	NET OPERATING INCOME	(4,157)	(57,564)	10,377	(13)	972	6,330	(106,925)	725,883
27									
28									
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.								
30									

SUPPORTING SCHEDULES:

RECAP SCHEDULES C-1, C-3

SCHEDULE C - 2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

PROJECTED TEST YEAR ENDED / /
 PRIOR YEAR ENDED 12/31/09
HISTORICAL YEAR ENDED / /

DOCKET NO.: 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL. 6	COMMISSION ADJUSTMENTS										
		(2) ATRIUM EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) NOI ECONOMY SALES	(6) ECONOMIC DEVELOPMENT 5%	(7) ENVIRONMENTAL COST RECOVERY	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE	(11) NOI FUEL COST RETAIL	
1												
2	REVENUE FROM SALES	11,512,704	0	(767,215)	(115,397)	0	0	(88,948)	0	0	(508,798)	(5,868,352)
3	OTHER OPERATING REVENUES	39,704	0	82,218	0	0	0	0	0	0	0	66,404
4	TOTAL OPERATING REVENUES	11,552,408	0	(684,999)	(115,397)	0	0	(88,948)	0	0	(508,798)	(5,801,948)
5												
6	OTHER	1,600,536	(22)	(38,062)	(89,453)	0	(25)	(15,617)	(313)	0	0	(480)
7	FUEL & INTERCHANGE	5,065,397	0	0	0	0	0	0	0	0	0	(5,044,951)
8	PURCHASED POWER	1,132,791	0	(521,285)	0	0	0	0	0	0	0	(548,618)
9	DEFERRED COSTS	205,330	0	4,357	(16,482)	0	0	5,558	0	0	0	(198,763)
10	DEPRECIATION & AMORTIZATION	980,872	0	(102,341)	(6,607)	0	0	(11,279)	0	0	0	0
11	TAXES OTHER THAN INCOME TAXES	1,086,600	0	(495)	(83)	0	0	(64)	0	(495,712)	(13,086)	(4,112)
12	INCOME TAXES	438,449	8	(10,481)	(1,069)	0	10	(26,059)	121	191,221	(191,221)	(1,938)
13	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,175)	0	0	0	0	0	181	0	0	0	0
14	TOTAL OPERATING EXPENSES	10,508,801	(13)	(668,309)	(113,694)	0	(15)	(47,300)	(192)	(304,491)	(204,307)	(5,798,862)
15	NET OPERATING INCOME	1,043,608	13	(16,690)	(1,702)	0	15	(41,648)	192	304,491	(304,491)	(3,085)
16												
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
	SUPPORTING SCHEDULES:					RECAP SCHEDULES: C-1, C-3						

SCHEDULE C - 2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE TEST YEAR,
 THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE DETAILS OF
 ALL ADJUSTMENTS ON SCHEDULE C-3.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED ___/___/___
 PRIOR YEAR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED ___/___/___

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	COMMISSION ADJUSTMENTS							(18) TOTAL COMMISSION ADJUSTMENTS	(19) JURISDICTIONAL ADJUSTED PER COMMISSION
	(12) GROVE OPERATIONS	(13) GROSS RECEIPTS TAX	(14) INDUSTRY ASSOCIATION DUES	(15) INTEREST SYNCHRONIZATION	(16) INTEREST TAX DEFICIENCIES	(17) STORM DEFICIENCY RECOVERY	(18)		
1									
2	REVENUE FROM SALES	0	(261,593)	0	0	0	(94,002)	(7,704,304)	3,808,400
3	OTHER OPERATING REVENUES	47	0	0	0	0	0	148,668	188,372
4	TOTAL OPERATING REVENUES	47	(261,593)	0	0	0	(94,002)	(7,555,637)	3,996,772
5									
6	OTHER	0	0	(678)	0	(896)	(821)	(146,467)	1,454,069
7	FUEL & INTERCHANGE	0	0	0	0	0	0	(5,044,951)	20,446
8	PURCHASED POWER	0	0	0	0	0	0	(1,069,903)	62,888
9	DEFERRED COSTS	0	0	0	0	0	0	(205,330)	0
10	DEPRECIATION & AMORTIZATION	0	0	0	0	0	(61,826)	(181,854)	799,018
11	TAXES OTHER THAN INCOME TAXES		(261,593)	0	0	0	0	(775,145)	311,455
12	INCOME TAXES	18		261	20,671	384	(12,172)	(30,245)	408,204
13	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	161	(1,014)
14	TOTAL OPERATING EXPENSES	18	(261,593)	(416)	20,671	(612)	(74,620)	(7,453,735)	3,055,066
15	NET OPERATING INCOME	29		416	(20,671)	612	(18,382)	(101,902)	941,706
16									
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.								

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

SCHEDULE C - 2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS FOR THE
TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT HISTORICAL YEAR.
PROVIDE THE DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

PROJECTED TEST YEAR ENDED ___/___/___
 PRIOR YEAR ENDED 12/31/09
HISTORICAL YEAR ENDED ___/___/___

DOCKET NO.: 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	COMPANY ADJUSTMENTS		(3) TOTAL COMPANY ADJUSTMENTS	(4) JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
	(1) ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 19	(2) NUCLEAR UPRATE - O&M EXPENSES		
1				
2	REVENUE FROM SALES	3,808,400	0	3,808,400
3	OTHER OPERATING REVENUES	188,372	0	188,372
4	TOTAL OPERATING REVENUES	3,996,772	0	3,996,772
5				
6	OTHER	1,454,069	(741)	1,453,328
7	FUEL & INTERCHANGE	20,448	0	20,448
8	PURCHASED POWER	62,888	0	62,888
9	DEFERRED COSTS	0	0	0
10	DEPRECIATION & AMORTIZATION	799,018	0	799,018
11	TAXES OTHER THAN INCOME TAXES	311,455	0	311,455
12	INCOME TAXES	408,204	286	408,490
13	(GAIN)/LOSS ON DISPOSAL OF PLANT	(1,014)	0	(1,014)
14	TOTAL OPERATING EXPENSES	3,055,066	(455)	3,054,610
15	NET OPERATING INCOME	941,706	455	942,161
16				
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-3

SCHEDULE C - 2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 080677-EI

PROVIDE A SCHEDULE OF NET OPERATING INCOME
ADJUSTMENTS FOR THE TEST YEAR, THE PRIOR YEAR
AND THE MOST RECENT HISTORICAL YEAR. PROVIDE THE
DETAILS OF ALL ADJUSTMENTS ON SCHEDULE C-3.

PROJECTED TEST YEAR ENDED / /
PRIOR YEAR ENDED / /
 HISTORICAL YEAR ENDED 12/31/08

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL. 6	(2) ATRIUM EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) NOI ECONOMY SALES	COMMISSION ADJUSTMENTS						(11) NOI FUEL COST REC RETAIL
						(6) ECONOMIC DEVELOPMENT 5%	(7) ENVIRONMENTAL COST RECOVERY	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE		
1												
2	REVENUE FROM SALES	11,355,329	0	(513,481)	(58,942)	0	0	(39,826)	0	0	(513,163)	(6,127,598)
3	OTHER OPERATING REVENUES	192,346	0	0	(11,102)	0	0	(3,939)	0	0	0	(1,511)
4	TOTAL OPERATING REVENUES	11,547,675	0	(513,481)	(70,044)	0	0	(43,765)	0	0	(513,163)	(6,129,109)
5												
6	OTHER	1,442,467	(22)	(30,185)	(88,737)	0	(16)	(13,483)	(335)	0	0	(566)
7	FUEL & INTERCHANGE	5,614,791	0	0	0	0	0	0	0	0	0	(5,594,705)
8	PURCHASED POWER	1,138,830	0	(509,446)	0	0	0	0	0	0	0	(566,486)
9	DEFERRED COSTS	(103,890)	0	22,162	26,481	0	0	0	0	0	0	55,247
10	DEPRECIATION & AMORTIZATION	832,341	0	0	(5,737)	0	0	(6,845)	0	0	0	0
11	TAXES OTHER THAN INCOME TAXES	1,073,066	0	(372)	(50)	0	0	(32)	0	(499,927)	(13,199)	(4,359)
12	INCOME TAXES	453,655	8	1,682	(772)	0	6	(9,378)	129	192,847	(192,861)	(7,036)
13	(GAIN)/LOSS ON DISPOSAL OF PLANT	(2,854)	0	0	0	0	0	905	0	0	0	0
14	TOTAL OPERATING EXPENSES	10,448,406	(13)	(516,160)	(68,815)	0	(10)	(28,833)	(206)	(307,080)	(206,060)	(6,117,905)
15	NET OPERATING INCOME	1,099,269	13	2,679	(1,229)	0	10	(14,932)	206	307,080	(307,103)	(11,204)
16												
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
	SUPPORTING SCHEDULES:						RECAP SCHEDULES: C-1, C-3					

SCHEDULE C - 2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080677-EI

PROVIDE A SCHEDULE OF NET OPERATING INCOME ADJUSTMENTS
FOR THE TEST YEAR, THE PRIOR YEAR AND THE MOST RECENT
HISTORICAL YEAR. PROVIDE THE DETAILS OF ALL ADJUSTMENTS
ON SCHEDULE C-3.

PROJECTED TEST YEAR ENDED / /
PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08

WITNESS: Kim Ousdahl

LINE NO.	COMMISSION ADJUSTMENTS						(18)	(19)	
	(12)	(13)	(14)	(15)	(16)	(17)			
	GROVE OPERATIONS	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYNCHRONIZATION	INTEREST TAX DEFICIENCIES	STORM DEFICIENCY RECOVERY	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION	
1									
2		0	(267,831)	0	0	0	(96,666)	(7,617,507)	3,737,822
3		47	0	0	0	0	0	(16,505)	175,841
4		47	(267,831)	0	0	0	(96,666)	(7,634,012)	3,913,664
5									
6		0	0	(347)	0	(994)	(829)	(135,514)	1,306,953
7		0	0	0	0	0	0	(5,594,705)	20,086
8		0	0	0	0	0	0	(1,075,932)	62,898
9		0	0	0	0	0	0	103,890	0
10		0	0	0	0	0	(63,479)	(76,061)	756,280
11			(267,316)	0	0	0	0	(785,255)	287,812
12		18	(199)	134	21,080	383	(12,482)	(6,439)	447,216
13		0	0	0	0	0	0	905	(1,949)
14		18	(267,515)	(213)	21,080	(611)	(76,790)	(7,569,112)	2,879,295
15		29	(316)	213	(21,080)	611	(19,876)	(64,900)	1,034,369
16									
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.								
	SUPPORTING SCHEDULES:						RECAP SCHEDULES: C-1, C-3		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
 TO NET OPERATING INCOME FOR THE TEST YEAR,
 THE PRIOR YEAR AND THE MOST RECENT
 HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMMISSION ADJUSTMENTS				
3					
4	ATRIUM EXPENSES	(1)	13	0.991745	13
5	CAPACITY COST RECOVERY	(2)	(25,193)	1.283039	(32,323)
6	CONSERVATION COST RECOVERY	(3)	(1,808)	1.000000	(1,808)
7	ECONOMY SALES	(4)	0	0.000000	0
8	ECONOMIC DEVELOPMENT 5%	(5)	16	0.991745	15
9	ENVIRONMENTAL COST RECOVERY	(6)	(78,467)	1.006778	(78,999)
10	FINANCIAL PLANNING SERVICES	(7)	197	0.991745	195
11	FRANCHISE EXPENSE	(8)	288,833	1.000000	288,833
12	FRANCHISE REVENUE	(9)	(288,833)	1.000000	(288,833)
13	FUEL COST REC RETAIL	(10)	(1,883)	0.670308	(1,262)
14	GROVE OPERATIONS	(11)	29	1.000000	29
15	GROSS RECEIPTS TAX	(12)		1.000000	
16	INDUSTRY ASSOCIATION DUES	(13)	418	0.991745	414
17	INTEREST SYNCHRONIZATION	(14)	(23,186)	1.008698	(23,388)
18	INTEREST TAX DEFICIENCIES	(15)	631	0.991110	625
19	STORM DEFICIENCY RECOVERY	(16)	(18,164)	1.000136	(18,166)
20	NUCLEAR RECOVERY RULE - UPRATES	(17)	(8,231)	1.001338	(8,242)
21	TOTAL COMMISSION ADJUSTMENTS		(155,628)		(162,895)
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
32					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
 TO NET OPERATING INCOME FOR THE TEST YEAR,
 THE PRIOR YEAR AND THE MOST RECENT
 HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMPANY ADJUSTMENTS				
3					
4	EOL NUCLEAR FUEL AND M&S AMORT	(18)	(3,789)	0.989501	(3,749)
5	CAPACITY PAYROLL LOADING	(19)	264	0.991745	262
6	DISMANTLEMENT STUDY	(20)	(3,550)	0.980363	(3,481)
7	ORANGE GROVE OPERATIONS	(21)	(29)	1.000000	(29)
8	INCREMENTAL HEDGING COSTS	(22)	(439)	0.982724	(431)
9	RATE CASE EXPENSE	(23)	(626)	1.000000	(626)
10	SJRPP CAPACITY IN BASE RATES	(24)	34,979	1.000000	34,979
11	STORM FUND EXPENSE	(25)	(92,138)	0.991110	(91,318)
12	NUCLEAR UPRATE - O&M EXPENSES	(26)	1,540	0.989023	1,523
13	FGPP COST RECOVERY	(27)	(4,188)	0.992555	(4,157)
14	DEPRECIATION STUDY	(28)	(58,422)	0.985312	(57,564)
15	CLAUSE BAD DEBT EXPENSE	(29)	10,377	1.000000	10,377
16	ATRIUM	(30)	(13)	0.991745	(13)
17	CONSERVATION IN BASE	(31)	972	1.000000	972
18	BASE REVENUE ADJUSTMENT	(32)	6,330	1.000000	6,330
19	TOTAL COMPANY ADJUSTMENTS		(108,732)		(106,925)
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
32					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
 TO NET OPERATING INCOME FOR THE TEST YEAR,
 THE PRIOR YEAR AND THE MOST RECENT
 HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) ATRIUM EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COSTS ASSOCIATED WITH THE ATRIUM IN FPL'S GENERAL
3		OFFICE AND THE RELATED TAX EFFECTS PER ORDER NO. 10306, DOCKET NO. 810002-EU.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND THE RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION
9		COST RECOVERY (ECCR), AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMY SALES:	IN ACCORDANCE WITH ORDER NO. PSC-00-1744-PAA-EI, IN DOCKET NO. 991779-EI, ISSUED SEPTEMBER 26, 2000 THE COMPANY MOVES
12		BELOW THE LINE THE SHAREHOLDERS 20% SHARE OF INCENTIVE FOR GAINS FROM ALL NON-SEPARATED WHOLESALE POWER SALES.
13		
14		
15	(5) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND RELATED TAX EFFECTS PER
16		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU, AND ORDER NO. 10306, DOCKET NO. 810002-EU.
17		
18	(6) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL
19		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.
20		
21	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES
22		AND THE RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
23		
24	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE
25		AREA AND THE RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
26		
27	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND THE
28		RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.
29		
30	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE
31		POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI
32		AND ORDER NO. 11437, DOCKET NO. 820097-EU.
33		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
 TO NET OPERATING INCOME FOR THE TEST YEAR,
 THE PRIOR YEAR AND THE MOST RECENT
 HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(11) GROVE OPERATIONS:	TO INCLUDE IN OPERATING REVENUES, THE IMPUTED RENTAL INCOME
3		FROM GROVE OPERATIONS AND THE RELATED TAX EFFECTS PER ORDER NO. 11980, DOCKET NO. 820097-EU,
4		ORDER NO. 13537, DOCKET NO. 830465-EI, AND ORDER NO. 11437, DOCKET NO. 820097-EU.
5		
6	(12) GROSS RECEIPTS TAX:	TO REMOVE GROSS RECEIPTS TAX REVENUE AND EXPENSES FROM OPERATING INCOME.
7		
8	(13) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND
9		THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437,
10		DOCKET NO. 820097-EU, AND ORDER NO. 10306, DOCKET NO. 810002-EU.
11		
12	(14) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE
13		ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING
14		PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.
15		
16	(15) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING EXPENSES/INCOME THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID
17		BY FPL TO THE I.R.S. ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND
18		THE RELATED TAX EFFECTS PER ORDER NOS. 13537 AND 13948, DOCKET NO. 830465-EI.
19		
20	(16) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE
21		2004 AND 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI,
22		DOCKET NO. 060038-EI.
23		
24	(17) NUCLEAR RECOVERY RULE - UPRATES:	TO EXCLUDE FROM FPL'S 2010 AND 2011 BASE RATE REQUEST, THE OPERATING INCOME RELATED REVENUE REQUIREMENTS
25		ASSOCIATED WITH THE NUCLEAR UPRATE PLANT ADDITIONS GOING INTO SERVICE IN 2010 AND 2011, SINCE PER THE
26		NUCLEAR COST RECOVERY RULE, RULE NO. 25-6.0423, FAC, NUCLEAR OR INTEGRATED GASIFICATION COMBINED CYCLE
27		POWER PLANT COST RECOVERY, THESE COSTS ARE RECOVERED THROUGH A SEPARATE LIMITED SCOPE BASE RATE
28		PROCEEDING.
29		
30		
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.	
32		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMPANY ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(18) EOL NUCLEAR FUEL AND M&S AMORT:	TO INCLUDE IN OPERATING EXPENSES, CHANGES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE
3		(EOL) NUCLEAR FUEL LAST CORE VALUES AND EOL M&S INVENTORY.
4		
5	(19) CAPACITY PAYROLL LOADING:	TO REMOVE PAYROLL LOADINGS ON INCREMENTAL SECURITY COSTS THAT ARE CURRENTLY INCLUDED IN BASE
6		RATES AND INCLUDE THEM IN THE CAPACITY COST RECOVERY CLAUSE SIMILAR TO THE TREATMENT OF
7		PAYROLL LOADINGS IN FPL'S OTHER COST RECOVERY CLAUSES.
8		
9	(20) DISMANTLEMENT STUDY:	TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL COSTS ASSOCIATED WITH FPL'S 2009
10		DISMANTLEMENT STUDY.
11		
12	(21) ORANGE GROVE OPERATIONS:	TO REVERSE THE COMMISSION ADJUSTMENT IN FPL'S 1985 BASE RATE CASE, DOCKET NO. 830465-EI,
13		FOR IMPUTED REVENUES ASSOCIATED WITH ORANGE GROVES SINCE THE COMPANY NO LONGER OWNS
14		ANY ORANGE GROVES.
15		
16	(22) INCREMENTAL HEDGING COSTS:	TO MOVE INCREMENTAL HEDGING COSTS THAT ARE CURRENTLY BEING RECOVERED THROUGH THE FUEL COST
17		RECOVERY CLAUSE TO BASE RATES. ORDER NO. PSC-02-1484-FOF-EI, ISSUED OCTOBER 30, 2002 IN
18		DOCKET NO. 011605-EI STATES THAT THE COMPANY MAY RECOVER INCREMENTAL HEDGING EXPENSES THROUGH
19		THE FUEL COST RECOVERY CLAUSE UNTIL DECEMBER 31, 2006 OR THE TIME OF ITS NEXT BASE RATE PROCEEDING,
20		WHICHEVER COMES FIRST. THIS WAS EXTENDED IN ORDER NO. PSC-05-1252-FOR-EI, DOCKET NO. 050001-EI,
21		ISSUED ON DECEMBER 23, 2005 THROUGH THE EARLIER OF DECEMBER 31, 2009 OR THE TIME OF ITS
22		NEXT BASE RATE PROCEEDING.
23		
24	(23) RATE CASE EXPENSE:	TO INCLUDE IN THE CALCULATION OF BASE RATES THE COSTS OF THIS PROCEEDING TO BE AMORTIZED
25		OVER A THREE YEAR PERIOD. RATE CASE EXPENSE IS A COST OF DOING BUSINESS AND SHOULD BE
26		FULLY RECOGNIZED. THE COMPANY BELIEVES THAT A THREE YEAR AMORTIZATION PERIOD IS APPROPRIATE.
27		
28	(24) SJRPP CAPACITY IN BASE RATES:	TO REMOVE CAPACITY CHARGES THAT CURRENTLY ARE INCLUDED IN BASE RATES AND INCLUDE THEM IN
29		THE CAPACITY COST RECOVERY CLAUSE IN ACCORDANCE WITH FPSC ORDER NO. 25773, DOCKET NO.
30		910794-EQ ISSUED FEBRUARY 24, 1992.
31		
32		

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMPANY ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(25) STORM FUND EXPENSE:	TO INCLUDE IN OPERATING EXPENSES AN INCREASE IN THE STORM FUND ACCRUAL TO THE LEVEL
3		SUPPORTED BY THE 2009 STORM DAMAGE STUDY FROM THE ZERO AMOUNT APPROVED IN THE 2005
4		SETTLEMENT AGREEMENT.
5		
6	(26) NUCLEAR UPRATE O&M EXPENSES:	TO EXCLUDE FROM BASE OPERATING EXPENSES, INCREMENTAL OPERATING AND MAINTENANCE EXPENSES
7		ASSOCIATED WITH THE NUCLEAR UPRATE PROJECTS THAT SHOULD BE RECOVERED THROUGH THE CAPACITY CLAUSE,
8		PER THE NUCLEAR COST RECOVERY RULE.
9		
10	(27) FGPP COST RECOVERY:	TO INCLUDE IN OPERATING EXPENSES, THE AMORTIZATION OF THE RECOVERABLE COSTS ASSOCIATED WITH THE FLORIDA
11		GLADES POWER PROJECT (FGPP) APPROVED BY THE COMMISSION IN ORDER NO. PSC-09-013-PAA-EI, DOCKET NO. 070432-EI.
12		
13	(28) DEPRECIATION STUDY:	TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL DEPRECIATION COSTS ASSOCIATED WITH FPL'S
14		2009 DEPRECIATION STUDY.
15		
16	(29) CLAUSE BAD DEBT EXPENSE:	TO REMOVE THE PORTION OF BAD DEBT EXPENSE ASSOCIATED WITH CLAUSE REVENUE THAT IS CURRENTLY BEING
17		RECOVERED IN BASE RATES AND INCLUDE THEM AS RECOVERABLE EXPENSES IN THE RESPECTIVE RECOVERY CLAUSES.
18		
19	(30) ATRIUM:	TO REVERSE THE COMMISSION ADJUSTMENT IN ORDER NO. 10306, DOCKET NO. 810002-EU RELATED TO INCREMENTAL
20		OPERATING COSTS ASSOCIATED WITH ATRIUM IN FPL'S GENERAL OFFICE SINCE THE ADJUSTMENT IS NO LONGER MATERIAL.
21		
22	(31) CONSERVATION IN BASE:	TO REMOVE THE PORTION OF PAYROLL LOADINGS ASSOCIATED WITH CONSERVATION CLAUSE RECOVERABLE PAYROLL
23		THAT IS CURRENTLY BEING RECORDED IN BASE RATES AND INCLUDE IT IN THE CONSERVATION COST RECOVERY CLAUSE.
24		THE OMISSION WAS ORIGINALLY REQUIRED DUE TO A FINDING IN DOCKET NO. 850002-PU THAT THESE ITEMS
25		WERE INCLUDED IN BASE RATES AT THAT TIME.
26		
27	(32) BASE REVENUE ADJUSTMENT:	TO ADJUST OPERATING REVENUE TO REFLECT INCORRECT FORECASTING OF FPL'S C/1 DEMAND REDUCTION RIDER
28		INCENTIVE CREDITS AND OFFSETS.
29		
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31		
32		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
 TO NET OPERATING INCOME FOR THE TEST YEAR,
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DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMMISSION ADJUSTMENTS				
3					
4	ATRIUM EXPENSES	(1)	13	0.996587	13
5	CAPACITY COST RECOVERY	(2)	(12,454)	1.340140	(16,690)
6	CONSERVATION COST RECOVERY	(3)	(1,702)	1.000000	(1,702)
7	ECONOMY SALES	(4)	0	0.000000	0
8	ECONOMIC DEVELOPMENT 5%	(5)	16	0.996587	15
9	ENVIRONMENTAL COST RECOVERY	(6)	(41,464)	1.004454	(41,648)
10	FINANCIAL PLANNING SERVICES	(7)	193	0.996587	192
11	FRANCHISE EXPENSE	(8)	304,491	1.000000	304,491
12	FRANCHISE REVENUE	(9)	(304,491)	1.000000	(304,491)
13	FUEL COST REC RETAIL	(10)	(7,248)	0.425716	(3,085)
14	GROVE OPERATIONS	(11)	29	1.000000	29
15	GROSS RECEIPTS TAX	(12)		1.000000	
16	INDUSTRY ASSOCIATION DUES	(13)	418	0.996587	416
17	INTEREST SYNCHRONIZATION	(14)	(20,515)	1.007635	(20,671)
18	INTEREST TAX DEFICIENCIES	(15)	615	0.994891	612
19	STORM DEFICIENCY RECOVERY	(16)	(19,381)	1.000073	(19,382)
20	TOTAL COMMISSION ADJUSTMENTS		(101,480)		(101,902)
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
31					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1					
2	COMPANY ADJUSTMENTS				
3					
4	NUCLEAR UPRATE - O&M EXPENSES	(17)	<u>457</u>	0.995992	<u>455</u>
5	TOTAL COMPANY ADJUSTMENTS		<u>457</u>		<u>455</u>
6					
7					
8					
9					
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28					
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
30					

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 WITNESS: Kim Ousdahl

DOCKET NO: 080677-EI

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) ATRIUM EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COSTS ASSOCIATED WITH THE ATRIUM IN FPL'S GENERAL OFFICE AND
3		THE RELATED TAX EFFECTS PER ORDER NO. 10306, DOCKET NO. 810002-EU.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND THE RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST
9		RECOVERY (ECCR), AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMY SALES:	IN ACCORDANCE WITH ORDER NO. PSC-00-1744-PAA-EI, IN DOCKET NO. 991779-EI, ISSUED SEPTEMBER 26, 2000 THE COMPANY MOVES
12		BELOW THE LINE THE SHAREHOLDERS 20% SHARE OF INCENTIVE FOR GAINS FROM ALL NON-SEPARATED WHOLESALE POWER SALES
13		
14	(5) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND RELATED TAX EFFECTS PER
15		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU, AND ORDER NO. 10306, DOCKET NO. 810002-EU.
16		
17	(6) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY
18		CLAUSE AND THE RELATED TAX EFFECTS.
19		
20	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND THE
21		RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
22		
23	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND THE
24		RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
25		
26	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND THE RELATED TAX EFFECTS
27		PER ORDER NO. 7843, DOCKET NO. 760767-EU.
28		
29	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST
30		RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER NO. 11437,
31		DOCKET NO. 820097-EU.
32		

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DOCKET NO: 080677-EI

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(11) GROVE OPERATIONS:	TO INCLUDE IN OPERATING REVENUES, THE IMPUTED RENTAL INCOME FROM GROVE OPERATIONS AND THE RELATED TAX EFFECTS
3		PER ORDER NO. 11980, DOCKET NO. 820097-EU, ORDER NO. 13537, DOCKET NO. 830465-EI, AND ORDER NO. 11437,
4		DOCKET NO. 820097-EU.
5		
6	(12) GROSS RECEIPTS TAX:	TO REMOVE GROSS RECEIPTS TAX REVENUE AND EXPENSES FROM OPERATING INCOME.
7		
8	(13) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND THE RELATED TAX EFFECTS PER
9		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU, AND ORDER NO. 10306, DOCKET NO. 810002-EU.
10		
11	(14) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS
12		OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-E
13		
14	(15) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING EXPENSES/INCOME THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY
15		FPL TO THE I.R.S. ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND THE
16		RELATED TAX EFFECTS PER ORDER NOS. 13537 AND 13948, DOCKET NO. 830465-EI.
17		
18	(16) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE
19		2004 AND 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI,
20		DOCKET NO. 060038-EI.
21		
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS
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 _____ HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl

DOCKET NO: 080677-EI

LINE NO.	(1) COMPANY ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(17) NUCLEAR UPRATE O&M EXPENSES:	TO EXCLUDE FROM BASE OPERATING EXPENSES, INCREMENTAL OPERATING AND MAINTENANCE EXPENSES
3		ASSOCIATED WITH THE NUCLEAR UPRATE PROJECTS THAT SHOULD BE RECOVERED THROUGH THE CAPACITY CLAUSE,
4		PER THE NUCLEAR COST RECOVERY RULE.
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO
 NET OPERATING INCOME FOR THE TEST YEAR, THE
 PRIOR YEAR AND THE MOST RECENT HISTORICAL
 YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) x (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2					
3					
4	ATRIUM EXPENSES	(1)	13	0.996176	13
5	CAPACITY COST RECOVERY	(2)	7,304	0.366748	2,679
6	CONSERVATION COST RECOVERY	(3)	(1,229)	1.000000	(1,229)
7	ECONOMY SALES	(4)	0	0.000000	0
8	ECONOMIC DEVELOPMENT 5%	(5)	10	0.996176	10
9	ENVIRONMENTAL COST RECOVERY	(6)	(14,769)	1.011068	(14,932)
10	FINANCIAL PLANNING SERVICES	(7)	206	0.996177	206
11	FRANCHISE EXPENSE	(8)	307,080	1.000000	307,080
12	FRANCHISE REVENUE	(9)	(307,103)	1.000000	(307,103)
13	FUEL COST REC RETAIL	(10)	(13,486)	0.830772	(11,204)
14	GROVE OPERATIONS	(11)	29	0.987951	29
15	GROSS RECEIPTS TAX	(12)	(316)	1.000000	(316)
16	INDUSTRY ASSOCIATION DUES	(13)	214	0.996177	213
17	INTEREST SYNCHRONIZATION	(14)	(20,967)	1.005367	(21,080)
18	INTEREST TAX DEFICIENCIES	(15)	614	0.995061	611
19	STORM DEFICIENCY RECOVERY	(16)	(19,874)	1.000087	(19,876)
20	TOTAL COMMISSION ADJUSTMENTS		(62,275)		(64,900)
21					
22	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
23					

SUPPORTING SCHEDULES: C - 2

RECAP SCHEDULES: C - 1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO
 NET OPERATING INCOME FOR THE TEST YEAR, THE
 PRIOR YEAR AND THE MOST RECENT HISTORICAL
 YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 _____ PRIOR YEAR ENDED 12/31/09
X HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2	(1) ATRIUM EXPENSES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COSTS ASSOCIATED WITH THE ATRIUM IN FPL'S GENERAL OFFICE
3		AND THE RELATED TAX EFFECTS PER ORDER NO. 10306, DOCKET NO. 810002-EU.
4		
5	(2) CAPACITY COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY
6		CLAUSE AND THE RELATED TAX EFFECTS.
7		
8	(3) CONSERVATION COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION
9		COST RECOVERY (ECCR), AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.
10		
11	(4) ECONOMY SALES:	IN ACCORDANCE WITH ORDER NO. PSC-00-1744-PAA-EI, IN DOCKET NO. 991779-EI, ISSUED SEPTEMBER 26, 2000
12		THE COMPANY MOVES BELOW THE LINE THE SHAREHOLDERS 20% SHARE OF INCENTIVE FOR GAINS FROM ALL
13		NON-SEPARATED WHOLESALE POWER SALES.
14		
15	(5) ECONOMIC DEVELOPMENT 5%:	TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND
16		RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU, AND
17		ORDER NO. 10306, DOCKET NO. 810002-EU.
18		
19	(6) ENVIRONMENTAL COST RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL
20		COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.
21		
22	(7) FINANCIAL PLANNING SERVICES:	TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES
23		AND THE RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.
24		
25	(8) FRANCHISE EXPENSE:	TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE
26		AREA AND THE RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.
27		
28	(9) FRANCHISE REVENUE:	TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND THE
29		RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.
30		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO
 NET OPERATING INCOME FOR THE TEST YEAR, THE
 PRIOR YEAR AND THE MOST RECENT HISTORICAL
 YEAR.

TYPE OF DATA SHOWN:
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 _____ PRIOR YEAR ENDED 12/31/09
X HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) COMMISSION ADJUSTMENT	(2) REASON FOR ADJUSTMENT OR OMISSION
1		
2		
3	(10) FUEL COST REC RETAIL:	TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE
4		POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND
5		ORDER NO. 11437, DOCKET NO. 820097-EU.
6		
7	(11) GROVE OPERATIONS:	TO INCLUDE IN OPERATING REVENUES, THE IMPUTED RENTAL INCOME FROM GROVE OPERATIONS
8		AND THE RELATED TAX EFFECTS PER ORDER NO. 11980, DOCKET NO. 820097-EU, ORDER NO. 13537,
9		DOCKET NO. 830465-EI, AND ORDER NO. 11437, DOCKET NO. 820097-EU.
10		
11	(12) GROSS RECEIPTS TAX	TO REMOVE GROSS RECEIPTS TAX REVENUE AND EXPENSE FROM OPERATING INCOME.
12		
13	(13) INDUSTRY ASSOCIATION DUES:	TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND THE RELATED TAX EFFECTS PER
14		ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU, AND ORDER NO. 10306, DOCKET NO. 810002-EU.
15		
16	(14) INTEREST SYNCHRONIZATION:	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT
17		IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS
18		TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.
19		
20	(15) INTEREST TAX DEFICIENCIES:	TO INCLUDE IN OPERATING EXPENSES/INCOME THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES
21		PAID BY FPL TO THE I.R.S. ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS
22		AND THE RELATED TAX EFFECTS PER ORDER NOS. 13537 AND 13948, DOCKET NO. 830465-EI.
23		
24	(16) STORM DEFICIENCY RECOVERY:	TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE
25		2004 AND 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI,
26		DOCKET NO. 080038-EI.
27		
28		
29		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	3,895,743	3,895,743	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	5,056,030	5,056,030	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	482,635	482,635	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	161,871	161,871	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	178,169	178,169	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	93,957	93,957	1.000000
9	440 - 446	RETAIL SALES - STORM SECURE REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	663,008	663,008	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	247,220	247,220	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(30,600)	(30,600)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	30,600	30,600	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	46,854	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	108,941	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	107,836	105,609	0.979342
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	(5,942)	(5,942)	1.000000
19	447	CAPACITY SALES - INTERCHG -	3,203	3,137	0.979505
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	0	0	0.000000
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	5,942	5,942	1.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	11,045,467	10,887,379	0.985687
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	46,025	46,025	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	699	699	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	6,676	6,676	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	14,952	14,952	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	4,696	4,696	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	646	646	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR IF THE
 TEST YEAR IS PROJECTED.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,352	2,352	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	202	202	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	12,433	12,432	0.999966
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	2,892	2,870	0.992555
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	31,683	31,683	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	9,306	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	30,575	30,405	0.994460
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
12	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	0	0	0.000000
13	456	OTH ELECTRIC REVENUES - MISC	40,214	40,214	1.000000
14	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
15	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	0	0	0.000000
16	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(760)	(760)	1.000000
17	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	1,515	0	0.000000
18	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	82,216	82,216	1.000000
19	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
22	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	(58)	(58)	1.000000
26	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	0	0	1.000000
28	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	66,404	66,404	1.000000
29		OTHER OPER REVENUES	352,668	341,657	0.968777
30					
31		TOTAL OPER REVENUES	11,398,136	11,229,036	0.985164
32					
33		STEAM POWER GENERATION			
34					
35	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	7,973	7,816	0.980363
36	501	STEAM POWER - FUEL - OIL, GAS & COAL	1,463,029	1,432,806	0.979342
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

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 PRIOR YEAR ENDED 12/31/09
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DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	501	STEAM POWER - FUEL - NON RECV EXP	13,954	13,698	0.981672
2	502	STEAM POWER - STEAM EXPENSES	7,322	7,179	0.980363
3	505	STEAM POWER - ELECTRIC EXPENSES	3,346	3,280	0.980363
4	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	28,012	27,462	0.980363
5	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	8,562	8,384	0.979260
6	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,071	1,049	0.979505
7	507	STEAM POWER - RENTS	8	8	0.980363
8	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
9	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	8,688	8,528	0.981672
10	511	STEAM POWER - MAINTENANCE OF STRUCTURES	7,602	7,453	0.980363
11	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	670	657	0.979260
12	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
13	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	45,618	44,782	0.981672
14	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,724	2,668	0.979260
15	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	12,321	12,095	0.981672
16	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	6,676	6,554	0.981672
17	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	369	362	0.979260
18		STEAM POWER GENERATION	1,617,947	1,584,782	0.979501
19					
20		NUCLEAR POWER GENERATION			
21					
22	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	146,267	144,538	0.988182
23	518	NUCLEAR POWER - NUCL FUEL EXP - BURNUP CHARGE LEASED	156,343	153,113	0.979342
24	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	20,393	19,972	0.979342
25	518	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,187	38,384	0.979505
26	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
27	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
28	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
29	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
30	518	NUCLEAR FUEL - PTN THERMAL UPRATE AMORT	0	0	0.000000
31	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,726	0.989501
32	519	NUCLEAR POWER - COOLANTS AND WATER	6,367	6,292	0.988182
33	520	NUCLEAR POWER - STEAM EXPENSES	11,430	11,295	0.988182
34	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
35	523	NUCLEAR POWER - ELECTRIC EXPENSES	186	184	0.988182
36	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	64,905	64,138	0.988182
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
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 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	12	12	0.979260
2	525	NUCLEAR POWER - RENTS	0	0	0.000000
3	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	80,850	80,001	0.989501
4	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	5,562	5,497	0.988182
5	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	0	0	0.000000
6	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	33,447	33,095	0.989501
7	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	13,342	13,202	0.989501
8	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	64,036	63,364	0.989501
9	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	0	0.000000
10		NUCLEAR POWER GENERATION	647,104	637,813	0.985642
11					
12		OTHER POWER GENERATION			
13					
14	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	9,929	9,734	0.980363
15	547	OTHER POWER - FUEL - OIL, GAS & COAL	3,275,470	3,207,805	0.979342
16	547	OTHER POWER - FUEL - NON RECOV ANNUAL EMISSIONS FEE	2,532	2,486	0.981672
17	548	OTHER POWER - GENERATION EXPENSES	20,692	20,285	0.980363
18	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	14,920	14,627	0.980363
19	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	2,324	2,276	0.979260
20	549	OTHER POWER - ADDITIONAL SECURITY	34	33	0.979505
21	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVCING	6	5	0.980363
22	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,921	5,805	0.980363
23	552	OTHER POWER - MAINTENANCE OF STRUCTURES	4,373	4,287	0.980363
24	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	27	27	0.979260
25	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	31,670	31,048	0.980363
26	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
27	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	641	628	0.979260
28	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	5,354	5,249	0.980363
29	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	1,501	1,470	0.979260
30		OTHER POWER GENERATION	3,375,394	3,305,765	0.979372
31					
32		OTHER POWER SUPPLY			
33					
34	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	416,805	408,194	0.979342
35	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
36	555	OTHER POWER - SJRPP - FPSC - 88TSR	62,888	62,888	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	555	OTHER POWER - UPS CAPACITY CHGS -	524,978	514,218	0.979505
2	555	OTHER POWER - SJRPP CAP - - 88TSR	(62,888)	(62,888)	1.000000
3	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,911	2,854	0.980363
4	557	OTHER POWER - OTHER EXPENSES	3,882	3,806	0.980363
5	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	0	0	0.000000
6	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	50,699	50,699	1.000000
7	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	8,550	8,550	1.000000
8	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	0	0.000000
9		OTHER POWER SUPPLY	1,007,824	988,321	0.980648
10					
11		TRANSMISSION			
12					
13	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	14,908	14,825	0.994460
14	561	TRANS EXP - LOAD DISPATCHING	5,107	5,079	0.994460
15	562	TRANS EXP - STATION EXPENSES	1,640	1,631	0.994460
16	562	TRANS EXP - STATION EXPENSES - FPLNE	1,064	0	0.000000
17	563	TRANS EXP - OVERHEAD LINE EXPENSES	2,182	2,170	0.994460
18	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
19	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	12,768	12,697	0.994460
20	565	TRANS EXPENSE BY OTHERS FPL SALES -	4,355	4,265	0.979505
21	565	TRANS EXP - INTERCHANGE RECOVERABLE	344	337	0.979342
22	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
23	566	TRANS EXP - MISC TRANSMISSION EXPENSES	2,460	2,446	0.994460
24	567	TRANS EXP - RENTS	0	0	0.000000
25	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	806	802	0.994460
26	569	TRANS EXP - MAINTENANCE OF STRUCTURES	3,434	3,415	0.994460
27	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	6,670	6,633	0.994460
28	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	1,710	0	0.000000
29	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	447	437	0.979260
30	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	15,930	15,842	0.994460
31	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	0	0	0.000000
32	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	591	588	0.994460
33		TRANSMISSION	74,415	71,167	0.956352
34					
35		DISTRIBUTION			
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	21,746	21,746	1.000000
2	581	DIST EXP - LOAD DISPATCHING	660	660	1.000000
3	582	DIST EXP - SUBSTATION EXPENSES	2,997	2,997	1.000000
4	583	DIST EXP - OVERHEAD LINE EXPENSES	8,578	8,578	1.000000
5	584	DIST EXP - UNDERGROUND LINE EXPENSES	7,870	7,870	1.000000
6	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,619	3,619	1.000000
7	586	DIST EXP - METER EXPENSES	9,187	9,181	0.999325
8	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,258	2,258	1.000000
9	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	275	275	1.000000
10	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27,949	27,949	1.000000
11	589	DIST EXP - RENTS	9,130	9,130	1.000000
12	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	15,662	15,662	1.000000
13	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	2,398	2,398	1.000000
14	591	DIST EXP - MAINTENANCE OF STRUCTURES	225	225	1.000000
15	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	7,036	7,036	1.000000
16	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	1,703	1,668	0.979260
17	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	114,115	114,115	1.000000
18	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	29,277	29,277	1.000000
19	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	1,429	1,429	1.000000
20	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,758	6,758	1.000000
21	597	DIST EXP - MAINTENANCE OF METERS	2,654	2,652	0.999325
22	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,388	5,388	1.000000
23		DISTRIBUTION	280,916	280,872	0.999846
24					
25		CUSTOMER ACCOUNTS EXPENSES			
26					
27	901	CUST ACCT EXP - SUPERVISION	5,862	5,861	0.999849
28	902	CUST ACCT EXP - METER READING EXPENSES	33,308	33,283	0.999258
29	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	104,209	104,209	1.000000
30	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	26,088	26,088	1.000000
31	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	237	237	1.000000
32	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
33		CUSTOMER ACCOUNTS EXPENSES	169,705	169,679	0.999849
34					
35		CUSTOMER SRVICE & INFORMATION EXPENSES			
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	907	CUST SERV & INFO - SUPERVISION	6,877	6,877	1.000000
2	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	12,757	12,757	1.000000
3	908	CUST SERV & INFO - CUST ASSISTANCE EXP	2,798	2,798	1.000000
4	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	72,243	72,243	1.000000
5	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	1,399	1,399	1.000000
6	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	3,330	3,330	1.000000
7	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	6,796	6,796	1.000000
8	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,332	3,332	1.000000
9		CUSTOMER SRVICE & INFORMATION EXPENSES	109,532	109,532	1.000000
10					
11		SALES EXPENSES			
12					
13	911	SUPERVISION-SALES EXPENSES			1.000000
14	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
15	916	MISCELLANEOUS AND SELLING EXPENSES	29,526	29,526	1.000000
16		SALES EXPENSES	29,526	29,526	1.000000
17					
18		ADMINISTRATIVE & GENERAL			
19					
20	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	197,009	195,383	0.991745
21	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	19	0	0.000000
22	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	65,375	64,835	0.991745
23	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	11	0	0.000000
24	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
25	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(74,100)	(73,488)	0.991745
26	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	(451)	1.000000
27	922	A&G EXP - PENSION & WELFARE CR. - FPLNE	58	0	0.000000
28	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	27,592	27,364	0.991745
29	923	A&G EXP - LEGAL EXPENSES - SEABROOK	64	0	0.000000
30	923	A&G EXP - SERVICING FEES - FREC	326	326	1.000000
31	924	A&G EXP - PROPERTY INSURANCE	8,967	8,887	0.991110
32	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	(2,271)	(2,244)	0.988182
33	924	A&G EXP - STORM DEFICIENCY RECOVERY	451	447	0.991110
34	924	A&G EXP - PROPERTY INSURANCE - FPLNE	15	0	0.000000
35	925	A&G EXP - INJURIES AND DAMAGES	31,342	31,083	0.991745
36	925	A&G EXP - INJURIES & DAMAGES - CPRC	(15)	(15)	0.979505
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

TYPE OF DATA SHOWN:

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJ. SUBSEQUENT YR ENDED 12/31/11

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	925	A&G EXP - INJURIES AND DAMAGES - FPLNE	3	0	0.000000
2	926	A&G EXP - EMP PENSIONS & BENEFITS	84,834	84,134	0.991745
3	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	75	73	0.979342
4	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	69	68	0.979260
5	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	1,955	1,955	1.000000
6	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
7	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	18	0	0.000000
8	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	1,481	1,481	1.000000
9	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	754	0	0.000000
10	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	702	0	0.000000
11	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	23,599	23,599	1.000000
12	930	A&G EXP - MISC GENERAL EXPENSES	15,661	15,532	0.991745
13	930	MISC GENERAL EXPENSES - FREC	100	100	1.000000
14	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
15	931	A&G EXP - RENTS	692	686	0.991745
16	931	A&G EXP - RENTS - ECCR	0	0	0.000000
17	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	10,720	10,632	0.991745
18		ADMINISTRATIVE & GENERAL	395,179	390,511	0.988189
19					
20		TOTAL O&M EXPENSES	7,707,542	7,587,969	0.981891
21					
22		INTANGIBLE DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - INTANGIBLE	24,869	24,664	0.991745
25	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(143)	(142)	0.991745
26	403 & 404	DEPR & AMORT EXP - INT ECCR	1,142	1,142	1.000000
27	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
28	403 & 404	DEPR & AMORT EXP - INTANG UNASSIGNED BOTTOM LINE	0	0	0.000000
29		INTANGIBLE DEPRECIATION	25,868	25,664	0.992110
30					
31		STEAM DEPRECIATION			
32					
33	403 & 404	DEPR & AMORT EXP - STEAM (EXC COAL)	66,261	64,960	0.980363
34	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	9,000	8,823	0.980363
35	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	16,140	15,806	0.979260
36	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
2	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	2,544	2,544	1.000000
3		STEAM DEPRECIATION	93,946	92,133	0.980705
4					
5		NUCLEAR DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - TURKEY POINT	24,623	24,332	0.988182
8	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	14,952	14,776	0.988182
9	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	11,896	11,755	0.988182
10	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	15,431	15,248	0.988182
11	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	35	34	0.979260
12		NUCLEAR DEPRECIATION	66,936	66,145	0.988177
13					
14		OTHER PROD DEPRECIATION			
15					
16	403 & 404	DEPR & AMORT EXP - OTH PROD - GT	288,117	282,459	0.980363
17	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	6,324	6,200	0.980363
18	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
19	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	7,895	7,731	0.979260
20		OTHER PROD DEPRECIATION	302,336	296,391	0.980334
21					
22		TRANSMISSION DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - TRANS (EXC CLAUSES)	94,135	93,614	0.994460
25	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	284	278	0.979260
26	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
27	403 & 404	DEPR & AMORT EXP - FPLE NED	1,758	0	0.000000
28		TRANSMISSION DEPRECIATION	96,178	93,892	0.976237
29					
30		DISTRIBUTION DEPRECIATION			
31					
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 (EX ECCR)	4,414	4,414	1.000000
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 (EX ECCR)	43,876	43,876	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	35,730	35,730	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	49,229	49,229	1.000000
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	32,288	32,288	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR IF THE
 TEST YEAR IS PROJECTED.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	51,881	51,881	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	87,997	87,997	1.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	27,239	27,239	1.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 (EXC ECCR)	22,013	21,998	0.999325
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 (EXC ECCR)	4,000	4,000	1.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	23,182	23,182	1.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	105	103	0.979260
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	3,586	3,586	1.000000
10	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
11	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	3,476	3,476	1.000000
16	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
17		DISTRIBUTION DEPRECIATION	389,015	388,998	0.999956
18					
19		GENERAL DEPRECIATION			
20					
21	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	11,182	11,090	0.991745
22	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	35,359	35,067	0.991745
23	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	82	82	1.000000
24	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	1,564	1,532	0.979260
25	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES - COMPUTERS	0	0	0.000000
26		GENERAL DEPRECIATION	48,188	47,772	0.991354
27					
28		NUCLEAR DECOMMISSIONING			
29					
30	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
31	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
32		NUCLEAR DECOMMISSIONING	0	0	0.000000
33					
34		TOTAL DEPRECIATION & AMORTIZATION	1,022,467	1,010,994	0.988779
35					
36		AMORT OF PROP & REGULATORY ASSETS			
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
2	405	ACCRETION EXPENSE - ARO REG DEBIT	100,923	100,090	0.991745
3	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(1,069)	(1,061)	0.992555
4	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(100,780)	(99,948)	0.991745
5	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
6	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
7	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
8	407	AMORT OF STORM SECURITIZATION	63,597	63,597	1.000000
9	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
10	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
11	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
12	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
13	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
14	407	NUCLEAR RECOVERY AMORTIZATION	143,514	143,514	1.000000
15		AMORT OF PROP & REGULATORY ASSETS	199,229	199,236	1.000034
16					
17		TAXES OTHER THAN INCOME TAX			
18					
19	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	275	273	0.992555
20	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	299,968	297,735	0.992555
21	408	TAX OTH TH INC TAX - FRANCHISE TAX	470,221	470,221	1.000000
22	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	508	504	0.991745
23	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	362	359	0.991745
24	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	48,925	48,521	0.991745
25	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
26	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
27	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	247,220	247,220	1.000000
28	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	12,066	12,066	1.000000
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
32	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	2,959	2,959	1.000000
33	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	347	347	1.000000
34	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	94	94	1.000000
35	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	3,688	3,688	1.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR IF THE
TEST YEAR IS PROJECTED.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WTNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	537	537	1.000000
2	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.000000
3	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	128	128	1.000000
5	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	31	31	0.991745
6	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
7	408	TAX OTH TH INC TAX - FPNE	302	0	0.000000
8		TAXES OTHER THAN INCOME TAX	1,087,631	1,084,683	0.997289
9					
10		OPERATING INCOME TAXES			
11					
12	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	138,649	136,937	0.987648
13	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	38,971	38,490	0.987648
14	410	INCOME TAXES - DEFERRED FEDERAL	188,128	185,802	0.987640
15	411	INCOME TAXES - DEFERRED STATE	15,763	15,569	0.987719
16	411	AMORTIZATION OF ITC	(5,216)	(5,177)	0.992555
17		OPERATING INCOME TAXES	376,295	371,621	0.987579
18					
19		GAIN LOSS ON DISPOSITION OF PROPERTY			
20					
21	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(1,002)	(1,002)	1.000000
22	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.000000
23	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(174)	(170)	0.979260
24		GAIN LOSS ON DISPOSITION OF PROPERTY	(1,175)	(1,172)	0.996937
25					
26		NET OPERATING INCOME	1,006,146	995,704	0.989621
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED ____ / ____ / ____
 _____ PRIOR YEAR ENDED ____ / ____ / ____
X HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED ____ / ____ / ____
 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080877-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	3,718,449	3,718,449	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	6,052,785	6,052,785	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	513,163	513,163	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	90,324	90,324	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	39,826	39,826	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	96,666	96,666	1.000000
9	440 - 446	RETAIL SALES - OBF REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	516,843	516,843	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	267,831	267,831	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(31,382)	(31,382)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	31,382	31,382	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	17,329	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	70,878	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	75,634	74,813	0.989139
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	(5,942)	(5,942)	1.000000
19	447	CAPACITY SALES - INTERCHG -	2,613	2,581	0.987605
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	(229)	(226)	0.987963
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	5,942	5,942	1.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	(11,929)	(11,929)	1.000000
25		REVENUE FROM SALES	11,450,183	11,361,125	0.992222
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	41,950	41,950	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	917	917	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	6,604	6,604	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	15,144	15,144	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	5,796	5,796	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	798	798	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
AND THE MOST RECENT HISTORICAL YEAR.

PROJECTED TEST YEAR ENDED / /
PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08
PROJECTED SUBSEQUENT YEAR ENDED / /

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,604	2,604	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(379)	(379)	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	13,728	13,728	0.999969
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	2,931	2,918	0.995616
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	26,307	26,307	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	9,849	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	34,604	34,400	0.994121
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
12	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	1,228	1,224	0.996489
13	456	OTH ELECTRIC REVENUES - MISC	23,783	23,783	1.000000
14	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
15	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	1,528	1,511	0.989139
16	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(5,796)	(5,796)	1.000000
17	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	289	0	0.000000
18	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	0	0	0.000000
19	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	8	8	1.000000
22	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	3	3	1.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	11,094	11,094	1.000000
26	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	(318)	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	3,937	3,937	1.000000
28	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
29		OTHER OPER REVENUES	196,608	186,551	0.948846
30					
31		TOTAL OPER REVENUES	11,646,791	11,547,675	0.991490
32					
33		STEAM POWER GENERATION			
34					
35	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	8,048	7,952	0.987963
36	501	STEAM POWER - FUEL - OIL, GAS & COAL	1,620,599	1,602,998	0.989139
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED / /
 _____ PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED / /
 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	501	STEAM POWER - FUEL - NON RECV EXP	13,774	13,590	0.986691
2	502	STEAM POWER - STEAM EXPENSES	7,154	7,067	0.987963
3	505	STEAM POWER - ELECTRIC EXPENSES	3,473	3,431	0.987963
4	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	24,882	24,582	0.987963
5	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	4,021	3,967	0.986485
6	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,139	1,125	0.987605
7	507	STEAM POWER - RENTS	4	4	0.987962
8	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
9	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	9,114	8,993	0.986691
10	511	STEAM POWER - MAINTENANCE OF STRUCTURES	6,525	6,446	0.987963
11	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	1,596	1,575	0.986485
12	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
13	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	41,048	40,502	0.986691
14	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,111	2,082	0.986485
15	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	12,511	12,345	0.986691
16	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	8,570	8,456	0.986691
17	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	374	369	0.986485
18		STEAM POWER GENERATION	1,764,944	1,745,484	0.988974
19					
20		NUCLEAR POWER GENERATION			
21					
22	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	106,242	105,869	0.996489
23	518	NUCLEAR POWER - NUCL FUEL EXP - BURNUP CHARGE LEASED	111,554	110,342	0.989139
24	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	22,356	22,113	0.989139
25	518	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	21,925	21,653	0.987605
26	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
27	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
28	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
29	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
30	518	NUCLEAR FUEL - PTN THERMAL UPRATE AMORT	42	41	0.989139
31	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,753	0.995219
32	519	NUCLEAR POWER - COOLANTS AND WATER	5,554	5,534	0.996489
33	520	NUCLEAR POWER - STEAM EXPENSES	34,010	33,891	0.996489
34	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	1	1	0.986481
35	523	NUCLEAR POWER - ELECTRIC EXPENSES	292	291	0.996489
36	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	69,706	69,462	0.996489
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED / /
 _____ PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED / /
 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	12	12	0.986485
2	525	NUCLEAR POWER - RENTS	0	0	0.000000
3	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	105,934	105,427	0.995219
4	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	5,265	5,246	0.996489
5	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	2,678	2,642	0.986485
6	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	37,306	37,128	0.995219
7	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	11,422	11,367	0.995219
8	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	5,120	5,095	0.995219
9	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	49	48	0.986485
10		NUCLEAR POWER GENERATION	544,243	540,917	0.993888
11					
12		OTHER POWER GENERATION			
13					
14	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	9,156	9,046	0.987963
15	547	OTHER POWER - FUEL - OIL, GAS & COAL	3,901,588	3,859,211	0.989139
16	547	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	1,766	1,742	0.986691
17	548	OTHER POWER - GENERATION EXPENSES	7,461	7,372	0.987963
18	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	13,289	13,129	0.987963
19	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	961	948	0.986485
20	549	OTHER POWER - ADDITIONAL SECURITY	90	89	0.987605
21	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVCING	4	4	0.987963
22	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,453	5,387	0.987963
23	552	OTHER POWER - MAINTENANCE OF STRUCTURES	2,011	1,987	0.987963
24	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	171	169	0.986485
25	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	31,406	31,027	0.987963
26	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
27	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	599	590	0.986485
28	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	2,057	2,032	0.987963
29	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	0	0	0.000000
30		OTHER POWER GENERATION	3,976,011	3,932,734	0.989115
31					
32		OTHER POWER SUPPLY			
33					
34	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	572,706	566,486	0.989139
35	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	11	10	0.987962
36	555	OTHER POWER - SJRPP - FPSC - 88TSR	62,888	62,888	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED ____ / ____ / ____
 _____ PRIOR YEAR ENDED ____ / ____ / ____
 HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED ____ / ____ / ____
 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	555	OTHER POWER - UPS CAPACITY CHGS -	579,517	572,334	0.987605
2	555	OTHER POWER - SJRPP CAP - - 88TSR	(62,888)	(62,888)	1.000000
3	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,527	2,497	0.987963
4	557	OTHER POWER - OTHER EXPENSES	2,594	2,562	0.987963
5	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	(55,247)	(55,247)	1.000000
6	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	(22,162)	(22,162)	1.000000
7	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
8	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	23	0	0.000000
9		OTHER POWER SUPPLY	1,079,970	1,066,481	0.987510
10					
11		TRANSMISSION			
12					
13	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	4,859	4,830	0.994121
14	561	TRANS EXP - LOAD DISPATCHING	3,993	3,970	0.994121
15	562	TRANS EXP - STATION EXPENSES	1,572	1,563	0.994121
16	562	TRANS EXP - STATION EXPENSES - FPLNE	1,884	0	0.000000
17	563	TRANS EXP - OVERHEAD LINE EXPENSES	685	681	0.994121
18	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
19	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	12,887	12,811	0.994121
20	565	TRANS EXPENSE BY OTHERS FPL SALES -	7,185	7,096	0.987605
21	565	TRANS EXP - INTERCHANGE RECOVERABLE	510	504	0.989139
22	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
23	566	TRANS EXP - MISC TRANSMISSION EXPENSES	2,401	2,387	0.994121
24	567	TRANS EXP - RENTS	0	0	0.000000
25	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	882	877	0.994121
26	569	TRANS EXP - MAINTENANCE OF STRUCTURES	3,105	3,087	0.994121
27	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	5,794	5,760	0.994121
28	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	4,162	0	0.000000
29	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	106	104	0.986485
30	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	16,173	16,078	0.994121
31	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	0	0	0.000000
32	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	511	508	0.994121
33		TRANSMISSION	66,707	60,255	0.903273
34					
35		DISTRIBUTION			
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

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 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	20,708	20,708	1.000000
2	581	DIST EXP - LOAD DISPATCHING	566	566	1.000000
3	582	DIST EXP - SUBSTATION EXPENSES	2,700	2,700	1.000000
4	583	DIST EXP - OVERHEAD LINE EXPENSES	8,119	8,119	1.000000
5	584	DIST EXP - UNDERGROUND LINE EXPENSES	6,958	6,958	1.000000
6	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	4,060	4,060	1.000000
7	586	DIST EXP - METER EXPENSES	7,959	7,954	0.999359
8	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,283	2,283	1.000000
9	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	310	310	1.000000
10	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	30,486	30,486	1.000000
11	589	DIST EXP - RENTS	8,358	8,358	1.000000
12	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	16,598	16,598	1.000000
13	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	2,153	2,153	1.000000
14	591	DIST EXP - MAINTENANCE OF STRUCTURES	202	202	1.000000
15	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	6,058	6,058	1.000000
16	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	955	942	0.986485
17	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	107,877	107,877	1.000000
18	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	29,551	29,551	1.000000
19	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	1,220	1,220	1.000000
20	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	7,131	7,131	1.000000
21	597	DIST EXP - MAINTENANCE OF METERS	2,175	2,174	0.999359
22	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,727	5,727	1.000000
23		DISTRIBUTION	272,152	272,133	0.999929
24					
25		CUSTOMER ACCOUNTS EXPENSES			
26					
27	901	CUST ACCT EXP - SUPERVISION	4,199	4,198	0.999878
28	902	CUST ACCT EXP - METER READING EXPENSES	25,096	25,079	0.999349
29	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	88,426	88,426	1.000000
30	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	31,551	31,551	1.000000
31	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	149	149	1.000000
32	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
33		CUSTOMER ACCOUNTS EXPENSES	149,421	149,404	0.999887
34					
35		CUSTOMER SRVICE & INFORMATION EXPENSES			
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
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 FOR NET OPERATING INCOME FOR THE TEST YEAR
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 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	907	CUST SERV & INFO - SUPERVISION	5,993	5,993	1.000000
2	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	8,671	8,671	1.000000
3	908	CUST SERV & INFO - CUST ASSISTANCE EXP	3,441	3,441	1.000000
4	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	70,337	70,337	1.000000
5	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	2,734	2,734	1.000000
6	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	3,012	3,012	1.000000
7	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	5,804	5,804	1.000000
8	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	2,502	2,502	1.000000
9		CUSTOMER SRVICE & INFORMATION EXPENSES	102,495	102,495	1.000000
10					
11		SALES EXPENSES			
12					
13	911	SUPERVISION-SALES EXPENSES			1.000000
14	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
15	916	MISCELLANEOUS AND SELLING EXPENSES	16,278	16,278	1.000000
16		SALES EXPENSES	16,278	16,278	1.000000
17					
18		ADMINISTRATIVE & GENERAL			
19					
20	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	167,748	167,107	0.996177
21	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	21	0	0.000000
22	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	54,831	54,621	0.996177
23	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	50	0	0.000000
24	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
25	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(63,136)	(62,895)	0.996177
26	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(450)	(450)	1.000000
27	922	A&G EXP - PENSION & WELFARE CR. - FPLNE	211	0	0.000000
28	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	21,368	21,286	0.996177
29	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
30	923	A&G EXP - SERVICING FEES - FREC	325	325	1.000000
31	924	A&G EXP - PROPERTY INSURANCE	(39,656)	(39,460)	0.995061
32	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	(5,040)	(5,023)	0.996489
33	924	A&G EXP - STORM DEFICIENCY RECOVERY	569	567	0.995061
34	924	A&G EXP - PROPERTY INSURANCE - FPLNE	14	0	0.000000
35	925	A&G EXP - INJURIES AND DAMAGES	24,586	24,492	0.996177
36	925	A&G EXP - INJURIES & DAMAGES - CPRC	225	222	0.987605
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS
FOR NET OPERATING INCOME FOR THE TEST YEAR
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DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	925	A&G EXP - INJURIES AND DAMAGES - FPLNE	6	0	0.00000
2	926	A&G EXP - EMP PENSIONS & BENEFITS	36,371	36,232	0.996177
3	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	62	62	0.989139
4	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	34	34	0.986485
5	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	1,752	1,752	1.000000
6	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	5,315	5,295	0.996177
7	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	43	0	0.000000
8	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	1,964	1,964	1.000000
9	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	449	0	0.000000
10	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	649	0	0.000000
11	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	(26,481)	(26,481)	1.000000
12	930	A&G EXP - MISC GENERAL EXPENSES	13,337	13,286	0.996177
13	930	MISC GENERAL EXPENSES - FREC	113	113	1.000000
14	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
15	931	A&G EXP - RENTS	592	590	0.996177
16	931	A&G EXP - RENTS - ECCR	0	0	0.000000
17	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	12,302	12,255	0.996177
18	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
19		ADMINISTRATIVE & GENERAL	208,299	206,018	0.989050
20					
21		TOTAL O&M EXPENSES	8,180,520	8,092,198	0.989203
22					
23		INTANGIBLE DEPRECIATION			
24					
25	403 & 404	DEPR & AMORT EXP - INTANGIBLE	24,591	24,497	0.996177
26	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(125)	(124)	0.996177
27	403 & 404	DEPR & AMORT EXP - INT ECCR	565	565	1.000000
28	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
29	403 & 404	DEPR & AMORT EXP - INTANG UNASSIGNED BOTTOM LINE	(125,000)	(124,383)	0.995061
30		INTANGIBLE DEPRECIATION	(99,969)	(99,445)	0.994760
31					
32		STEAM DEPRECIATION			
33					
34	403 & 404	DEPR & AMORT EXP - STEAM (EXC COAL)	64,663	63,885	0.987963
35	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	8,879	8,772	0.987963
36	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	6,114	6,032	0.986485
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
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EXPLANATION:
PROVIDE JURISDICTIONAL SEPARATION FACTORS
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LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.00000
2	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.00000
3	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	2,527	2,527	1.00000
4		STEAM DEPRECIATION	82,183	81,215	0.988223
5					
6		NUCLEAR DEPRECIATION			
7					
8	403 & 404	DEPR & AMORT EXP - TURKEY POINT	25,952	25,860	0.996489
9	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	14,706	14,654	0.996489
10	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	10,809	10,771	0.996489
11	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	36,763	36,634	0.996489
12	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	30	30	0.986485
13		NUCLEAR DEPRECIATION	88,261	87,950	0.996485
14					
15		OTHER PROD DEPRECIATION			
16					
17	403 & 404	DEPR & AMORT EXP - OTH PROD - GT	212,384	209,827	0.987963
18	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	6,216	6,141	0.987963
19	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
20	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	677	668	0.986485
21		OTHER PROD DEPRECIATION	219,277	216,636	0.987958
22					
23		TRANSMISSION DEPRECIATION			
24					
25	403 & 404	DEPR & AMORT EXP - TRANS (EXC CLAUSES)	84,098	83,604	0.994121
26	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	29	28	0.986485
27	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
28	403 & 404	DEPR & AMORT EXP - FPLE NED	963	0	0.000000
29		TRANSMISSION DEPRECIATION	85,090	83,632	0.982869
30					
31		DISTRIBUTION DEPRECIATION			
32					
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 (EX ECCR)	3,926	3,926	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 (EX ECCR)	33,742	33,742	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	33,624	33,624	1.000000
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	46,815	46,815	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

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1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	29,616	29,616	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	48,989	48,989	1.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	83,800	83,800	1.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	26,233	26,233	1.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 (EXC ECCR)	18,700	18,688	0.999359
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 (EXC ECCR)	3,856	3,856	1.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	22,184	22,184	1.000000
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	74	73	0.986485
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
10	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	776	776	1.000000
11	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
16	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	4,288	4,288	1.000000
17	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
18		DISTRIBUTION DEPRECIATION	356,623	356,610	0.999964
19					
20		GENERAL DEPRECIATION			
21					
22	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	10,337	10,297	0.996177
23	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	37,660	37,516	0.996177
24	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	108	108	1.000000
25	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	14	14	0.986485
26	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES - COMPUTERS	0	0	0.000000
27		GENERAL DEPRECIATION	48,118	47,935	0.996182
28					
29		NUCLEAR DECOMMISSIONING			
30					
31	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
32	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
33		NUCLEAR DECOMMISSIONING	0	0	0.000000
34					
35		TOTAL DEPRECIATION & AMORTIZATION	779,583	774,534	0.993523
36					
37					
38					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED / /
 PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJECTED SUBSEQUENT YEAR ENDED / /
 WITNESS: Kim Ousdahl, Joseph A. Ender

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		AMORT OF PROP & REGULATORY ASSETS			
2					
3	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
4	405	ACCRETION EXPENSE - ARO REG DEBIT	90,685	90,338	0.996177
5	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(2,164)	(2,155)	0.995616
6	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(90,560)	(90,214)	0.996177
7	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
8	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
9	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
10	407	AMORT OF STORM SECURITIZATION	62,759	62,759	1.000000
11	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	720	720	1.000000
12	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
13	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
14	407	AMORTIZATION OF DBT DEFERRED SECURITY	3,327	3,314	0.995940
15	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
16	407	NUCLEAR RECOVERY AMORTIZATION	0	0	0.000000
17		AMORT OF PROP & REGULATORY ASSETS	57,811	57,807	0.999922
18					
19		TAXES OTHER THAN INCOME TAX			
20					
21	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	547	545	0.995616
22	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	238,260	237,215	0.995616
23	408	TAX OTH TH INC TAX - FRANCHISE TAX	499,927	499,927	1.000000
24	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	481	479	0.996177
25	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	281	280	0.996177
26	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	46,570	46,392	0.996177
27	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECR	0	0	0.000000
28	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	267,316	267,316	1.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	12,829	12,829	1.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
34	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	2,839	2,839	1.000000
35	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	369	369	1.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	50	50	1.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20

RECAP SCHEDULES: C-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE JURISDICTIONAL SEPARATION FACTORS
 FOR NET OPERATING INCOME FOR THE TEST YEAR
 AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED / /
 _____ PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED 12/31/08
 _____ PROJECTED SUBSEQUENT YEAR ENDED / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	4,359	4,359	1.000000
2	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.000000
3	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	372	372	1.000000
4	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.000000
5	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.000000
6	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	32	32	1.000000
7	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	62	61	0.996177
8	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
9	408	TAX OTH TH INC TAX - FPNE	369	0	0.000000
10		TAXES OTHER THAN INCOME TAX	1,074,663	1,073,066	0.998514
11					
12		OPERATING INCOME TAXES			
13					
14	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	118,051	117,768	0.997603
15	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	34,672	34,588	0.997603
16	410	INCOME TAXES - DEFERRED FEDERAL	283,096	282,431	0.997651
17	411	INCOME TAXES - DEFERRED STATE	34,148	34,063	0.997512
18	411	AMORTIZATION OF ITC	(15,263)	(15,196)	0.995818
19		OPERATING INCOME TAXES	454,704	453,655	0.997693
20					
21		GAIN LOSS ON DISPOSITION OF PROPERTY			
22					
23	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(1,969)	(1,969)	1.000000
24	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	20	20	1.000000
25	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(917)	(905)	0.986485
26		GAIN LOSS ON DISPOSITION OF PROPERTY	(2,866)	(2,854)	0.995676
27					
28		NET OPERATING INCOME	1,102,375	1,099,269	0.997182
29					
30					
31					
32					
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34					
35					
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Witness: Renae B. Deaton

Line No.	Account No.	Account Title	(1) Per Books \$000's	(2) Non Jurisdictional \$000's	(3) Jurisdictional (1)-(2) \$000's	Adjustments \$000's					(10) Total Adjusted (3)+(9) \$000's	
						(4) Fuel	(5) Conservation	(6) Franchise Fees	(7) Other (ECRC, CPRC & Storm Charge	(8) Other (GRT, GBRA & Interchg)		(9) Total (4) thru (8)
1		SALES OF ELECTRICITY										
2	440	Residential Sales	5,831,160	0	5,831,160	(2,573,685)	(57,803)	(261,197)	(476,014)	(142,424)	(3,511,124)	2,320,037
3	442	Commercial Sales	4,536,388	0	4,536,388	(2,272,926)	(64,688)	(202,973)	(420,387)	(101,043)	(3,062,017)	1,474,369
4	442	Industrial Sales	309,099	0	309,099	(180,479)	(7,566)	(13,809)	(33,380)	(7,632)	(242,866)	66,234
5	444	Public Street & Highway Lighting	89,258	0	89,258	(22,576)	(946)	(4,087)	(4,176)	(520)	(32,304)	56,954
6	445	Other Sales to Public Authorities	3,884	0	3,884	(1,791)	(75)	(165)	(331)	(90)	(2,452)	1,232
7	446	Sales to Railroads & Railways	9,045	0	9,045	(4,573)	(192)	(405)	(846)	(222)	(6,237)	2,808
8		Total Sales to Ultimate Consumers	10,778,633	0	10,778,633	(5,056,030)	(131,271)	(482,635)	(935,134)	(251,931)	(6,857,001)	3,921,633
9	447	Sales for Resale	266,834	158,088	108,746	0	0	0	0	(108,746)	(108,746)	0
10		TOTAL SALES OF ELECTRICITY	11,045,467	158,088	10,887,379	(5,056,030)	(131,271)	(482,635)	(935,134)	(360,677)	(6,965,747)	3,921,633
11	449.1	(Less) Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0
12		TOTAL REVENUE NET OF REFUND PROVISION	11,045,467	158,088	10,887,379	(5,056,030)	(131,271)	(482,635)	(935,134)	(360,677)	(6,965,747)	3,921,633
13												
14		OTHER OPERATING REVENUES										
15	450	Field Collection Late Payment Charges	46,025	0	46,025	0	0	0	0	0	0	46,025
16	451	Misc. Svc. Revenue - Initial Connection	699	0	699	0	0	0	0	0	0	699
17	451	Misc. Svc. Revenue - Reconnect after Non-Pay	6,676	0	6,676	0	0	0	0	0	0	6,676
18	451	Misc. Svc. Revenue - Connect/Disconnect	14,952	0	14,952	0	0	0	0	0	0	14,952
19	451	Misc. Svc. Revenue - Returned Customer Checks	4,696	0	4,696	0	0	0	0	0	0	4,696
20	451	Misc. Svc. Revenue - Current Diversion Penalty	646	0	646	0	0	0	0	0	0	646
21	451	Misc. Svc. Revenue - Other Billings	2,352	0	2,352	0	0	0	0	0	0	2,352
22	451	Misc. Svc. Revenue - Reimbursements - Other	202	0	202	0	0	0	0	0	0	202
23	454	Rent from Electric Property - General	12,433	1	12,432	0	0	0	0	0	0	12,432
24	454	Rent from Electric Property - Future Use / Pt in Ser	2,892	22	2,870	0	0	0	0	0	0	2,870
25	454	Rent from Electric Property - Pole Attachments	31,683	0	31,683	0	0	0	0	0	0	31,683
26	456	Oth Electric Rev. - FPLE NED	9,306	9,306	0	0	0	0	0	0	0	0
27	456	Oth Electric Rev. - Transmission	30,575	170	30,405	0	0	0	0	0	0	30,405
28	456	Oth Electric Rev. - Miscellaneous	40,214	0	40,214	0	0	0	0	0	0	40,214
29	456	Oth Electric Rev. - Deferred Capacity Revenues	82,216	0	82,216	0	0	0	(82,216)	0	(82,216)	0
30	456	Oth Electric Rev. - Deferred ECCR Revenues	(58)	0	(58)	0	58	0	0	0	58	0
31	456	Oth Electric Rev. - Deferred Fuel FPSC Revenues	66,404	0	66,404	(66,404)	0	0	0	0	(66,404)	0
32	456	Oth Electric Rev. - Unbilled Revenue	755	1,515	(760)	0	0	0	0	0	0	(760)
33		TOTAL OTHER OPERATING REVENUES	352,668	11,014	341,654	(66,404)	58	0	(82,216)	0	(148,562)	193,092
34												
35		TOTAL ELECTRIC OPERATING REVENUES	11,398,135	169,102	11,229,033	(5,122,434)	(131,213)	(482,635)	(1,017,350)	(360,677)	(7,114,309)	4,114,725
36		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										

Supporting Schedules:

Recap Schedules: C-4, C-21

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 IF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS
 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
 ACCOUNT FOR A HISTORICAL FIVE YEAR PERIOD AND THE
 FORECASTED DATA FOR THE TEST YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

(1) LINE NO.	(2) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) 2004		(5) 2005		(7) 2006		(9) 2007		(11) 2008		(13) 2009	(14) 2010
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PRIOR YEAR	TEST YEAR
1		OPERATING REVENUES												
2														
3	440 - 446	RESIDENTIAL SALES		8,341,481		9,128,178		11,628,789		11,264,802			11,295,886	
4	447	SALES FOR RESALE		194,031		206,593		203,364		188,958			166,225	
5	449	PROVISION FOR REFUNDS		178		7,413		512		(2,814)			(11,929)	
6	450	FORFEITED DISCOUNTS		15,469		16,170		21,380		32,550			41,950	
7	451	MISCELLANEOUS SERVICE REVENUES		28,836		28,419		28,104		29,119			31,484	
8	454	RENT FROM ELECTRIC PROPERTY		32,126		29,699		35,576		38,105			42,966	
9	456	OTHER ELECTRIC REVENUES		70,315		31,111		69,662		69,091			80,208	
10		OPERATING REVENUES	8,699,364	8,682,435	9,480,524	9,447,582	12,276,781	11,987,387	11,952,720	11,620,011	12,244,114	11,646,791	11,661,345	11,398,136
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35														
36	NOTES:	1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		2) TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 IF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS
 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
 ACCOUNT FOR A HISTORICAL FIVE YEAR PERIOD AND THE
 FORECASTED DATA FOR THE TEST YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080877-EI

(\$000)

WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	2004		2005		2006		2007		2008		2009 PRIOR YEAR	2010 TEST YEAR	
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL			
1		STEAM POWER GENERATION													
2															
3	500	OPR SUPV & ENG-STEAM POWER GENERATION		6,615		8,804		7,764		10,083			8,048		
4	501	FUEL-STEAM POWER GENERATION		1,344,330		1,711,491		1,765,115		1,745,628			1,634,373		
5	502	STEAM EXP-STEAM POWER GENERATION		6,180		6,910		7,284		7,442			7,408		
6	505	ELECTRIC EXPENSES-STEAM POWER GENER		2,814		3,523		4,028		3,297			3,473		
7	506	MISCELL STEAM POW EXP-STEAM POWER GENER		26,300		31,638		28,243		29,524			29,788		
8	507	RENTS-STEAM POWER GENERATION		12		0		0		0			4		
9	509	STEAM EMISSION ALLOWANCE		0		0		0		0			0		
10		STEAM POWER GENERATION	0	1,386,230	0	1,762,366	0	1,812,435	0	1,795,975	0		1,683,094	1,596,283	1,533,278
11															
12		STEAM POWER MAINTENANCE													
13															
14	510	MAINTENANCE SUPERVISION & ENG - STEAM		7,332		9,378		7,135		10,257			9,114		
15	511	MTCE OF STRUCTURE-STEAM POWER GENERATION		7,634		10,700		10,188		9,601			8,121		
16	512	MTCE OF BOILER PLT-STEAM POWER GENER		30,942		37,565		40,506		39,178			43,159		
17	513	MTCE OF ELEC PLANT-STEAM POWER GENER		22,337		14,480		14,592		13,061			12,511		
18	514	MTCE MISC STEAM PLANT-STEAM POWER GENER		4,983		6,902		11,390		12,467			8,943		
19		STEAM POWER MAINTENANCE	0	73,228	0	79,024	0	83,810	0	84,565	0		81,849	82,791	84,670
20															
21		NUCLEAR POWER GENERATION													
22															
23	517	OPER SUPV & ENG-NUCLEAR POWER GENER		80,903		84,560		89,862		111,505			106,242		
24	518	NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER		103,058		101,556		130,308		116,392			138,727		
25	519	COOLANTS & WATER-NUCLEAR POWER GENER		5,313		5,766		6,635		6,438			5,554		
26	520	STEAM EXPENSES-NUCLEAR POWER GENERATION		23,748		26,511		33,707		29,095			34,011		
27	523	ELECTRIC EXPENSES-NUCLEAR POWER GENER		955		25		46		71			292		
28	524	MISC NUC PWR EXP-NUCLEAR POWER GENER		43,292		68,794		83,334		69,714			91,644		
29	525	RENTS-NUCLEAR POWER GENERATION		0		0		0		0			0		
30		NUCLEAR POWER GENERATION	0	257,270	0	287,212	0	343,891	0	333,216	0		376,470	422,754	449,867
31															
32		NUCLEAR POWER MAINTENANCE													
33															
34	528	MTCE SUPV & ENG-NUCLEAR POWER GENER		94,927		74,797		58,269		97,362			105,934		
35															
36	NOTES:	1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.													
37		2) TOTALS MAY NOT ADD DUE TO ROUNDING.													
38															

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 IF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS
 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
 ACCOUNT FOR A HISTORICAL FIVE YEAR PERIOD AND THE
 FORECASTED DATA FOR THE TEST YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 X PROJECTED TEST YEAR ENDED 12/31/10
 X PRIOR YEAR ENDED 12/31/09
 X HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

(\$000)

(1) LINE NO.	(2) ACCOUNT NO.	(3) ACCOUNT TITLE	(4) 2004 YEAR 1		(5) 2005 YEAR 2		(6) 2006 YEAR 3		(7) 2007 YEAR 4		(8) 2008 YEAR 5		(9) 2009 PRIOR YEAR	(10) 2010 TEST YEAR
			BUDGET	ACTUAL										
1	529	MTCE OF STRUCTURE-NUCLEAR POWER GENER		3,152		3,303		7,549		11,116		7,943		
2	530	MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN		41,785		55,166		56,604		33,827		37,306		
3	531	MTCE OF ELECTRIC PLT-NUCL POW GENER		17,659		20,894		18,334		16,661		11,422		
4	532	MTCE MISC NUC PLANT-NUCLEAR POWER GENER		6,937		5,976		6,318		5,466		5,169		
5		NUCLEAR POWER MAINTENANCE	0	164,461	0	160,135	0	147,072	0	164,431	0	167,773	172,176	197,237
6														
7		OTHER POWER GENERATION												
8														
9	546	OP SUPV & ENG-OTHER POWER GENERATION		5,055		6,235		7,135		8,502		9,156		
10	547	FUEL-OTHER POWER GENERATION		1,731,183		2,722,317		3,164,297		3,822,830		3,903,353		
11	548	GENERATION EXPENSES-OTHER POWER GENER		4,718		5,142		5,878		6,486		7,461		
12	549	MISC OTHER PWR GEN EXP-OTHER POWER GENER		9,852		12,070		12,861		13,828		14,339		
13	550	RENTS-OTHER POWER GENERATION		4		0		0		0		4		
14		OTHER POWER GENERATION	0	1,750,812	0	2,745,764	0	3,190,170	0	3,851,646	0	3,934,314	3,448,169	3,325,906
15														
16		OTHER POWER MAINTENANCE												
17														
18	551	MTCE SUPV & ENG-OTHER POWER GENERATION		3,369		3,852		4,273		4,768		5,453		
19	552	MTCE OF STRUCTURES-OTHER POWER GENER		1,447		4,917		2,145		1,554		2,182		
20	553	MTCE GEN & ELEC PLT-OTHER POWER GENER		22,190		20,963		21,856		28,295		32,004		
21	554	MTCE MISC OTHER PWR GEN-OTHER POWER GEN		1,023		1,624		1,423		1,354		2,057		
22		OTHER POWER MAINTENANCE	0	28,029	0	31,357	0	29,697	0	35,970	0	41,696	43,405	49,487
23														
24		OTHER POWER SUPPLY												
25														
26	555	PURCHASED POWER-OTHER POWER SUPPLY EXP		1,125,629		1,179,925		1,161,799		1,103,243		1,152,234		
27	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP		3,192		3,589		2,387		2,391		2,527		
28	557	OTHER EXPENSES-OTHER POWER SUPPLY EXP		120,034		(887,091)		895,753		(57,264)		(74,791)		
29		OTHER POWER SUPPLY	0	1,248,855	0	318,422	0	2,059,938	0	1,048,370	0	1,079,970	1,349,797	1,007,824
30														
31		TRANSMISSION EXPENSES OPERATING												
32														
33	560	OPER SUPERV & ENG-TRANSMISSION		4,847		4,995		4,076		4,302		4,859		
34	561	LOAD DISPATCHING-TRANSMISSION		2,404		2,582		3,769		4,045		3,993		
35														
36	NOTES:	1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		2) TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 IF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS
 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
 ACCOUNT FOR A HISTORICAL FIVE YEAR PERIOD AND THE
 FORECASTED DATA FOR THE TEST YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 X PROJECTED TEST YEAR ENDED 12/31/10
 X PRIOR YEAR ENDED 12/31/09
 X HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

(\$000)

(1) LINE NO.	(2) ACCOUNT NO.	(3) ACCOUNT TITLE	(4) 2004 YEAR 1		(5) 2005 YEAR 2		(6) 2006 YEAR 3		(7) 2007 YEAR 4		(8) 2008 YEAR 5		(9) 2009 PRIOR YEAR	(10) 2010 TEST YEAR
			BUDGET	ACTUAL										
1	562	STATION EXPENSES-TRANSMISSION		5,376		7,104		6,900		6,610		3,456		
2	563	OVERHEAD LINE EXPENSES-TRANSMISSION		283		305		309		672		685		
3	564	UNDERGROUND LINE EXPENSES-TRANSMISSION		0		0		0		0		0		
4	565	TRANSMISSION OF ELECTRICITY BY OTHERS		21,389		20,709		23,970		17,802		20,581		
5	566	MISCELLANEOUS EXPENSES-TRANSMISSION		3,531		3,387		2,128		2,632		2,401		
6	567	RENTS-TRANSMISSION		0		0		0		0		0		
7		TRANSMISSION EXPENSES OPERATING	0	37,830	0	39,092	0	41,152	0	36,063	0	35,974	34,544	44,827
8														
9		TRANSMISSION EXPENSES MAINTENANCE												
10														
11	568	MTCE SUPERVISION AND ENGIN-TRANSMISSION		1,022		1,166		1,292		1,243		882		
12	569	MAINTENANCE OF STRUCTURES-TRANSMISSION		0		0		2,126		3,236		3,155		
13	570	MTCE OF STATION EQUIPMENT-TRANSMISSION		6,665		6,531		6,189		6,062		10,012		
14	571	MTCE OF OVERHEAD LINES-TRANSMISSION		9,369		9,510		12,665		13,765		16,173		
15	572	MTCE OF UNDERGROUND LINES-TRANSMISSION		15		0		0		0		0		
16	573	MTCE OF MISC PLANT-TRANSMISSION		471		488		1,914		450		511		
17		TRANSMISSION EXPENSES MAINTENANCE	0	17,542	0	17,695	0	24,186	0	24,756	0	30,733	29,305	29,588
18														
19		DISTRIBUTION EXPENSES OPERATING												
20														
21	580	OPERATION SUPERV AND ENGIN-DISTRIBUTION		19,529		19,777		20,474		20,531		20,708		
22	581	LOAD DISPATCHING-DISTRIBUTION		621		690		662		554		566		
23	582	STATION EXPENSES-DISTRIBUTION		1,456		1,903		2,268		2,601		2,700		
24	583	OVERHEAD LINE EXPENSES-DISTRIBUTION		5,744		7,288		8,720		5,198		8,119		
25	584	UNDERGROUND LINE EXPENSES-DISTRIBUTION		8,788		9,011		8,429		8,145		6,958		
26	585	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB		3,736		3,838		4,730		4,447		4,060		
27	586	METER EXPENSES-DISTRIBUTION		4,265		5,689		7,810		6,867		7,959		
28	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION		2,788		3,032		2,305		2,260		2,592		
29	588	MISCELLANEOUS EXPENSES-DISTRIBUTION		23,366		29,933		34,682		30,210		30,486		
30	589	RENTS-DISTRIBUTION		7,153		6,336		8,232		8,376		8,358		
31		DISTRIBUTION EXPENSES OPERATING	0	77,447	0	87,496	0	98,311	0	89,190	0	92,505	93,579	94,270
32														
33		DISTRIBUTION EXPENSES MAINTENANCE												
34														
35														
36	NOTES:	1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
37		2) TOTALS MAY NOT ADD DUE TO ROUNDING.												
38														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
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 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
 ACCOUNT FOR A HISTORICAL FIVE YEAR PERIOD AND THE
 FORECASTED DATA FOR THE TEST YEAR AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO. 080877-EI

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(1) LINE NO.	(2) ACCOUNT NO.	(3) ACCOUNT TITLE	(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	(10) 2010
			BUDGET	ACTUAL	PRIOR YEAR	TEST YEAR								
1	590	MTCE SUPERVISION AND ENGINEERING-DISTRIB		34,916		3,587		33,826		19,216		16,598		
2	591	MAINTENANCE OF STRUCTURES-DISTRIBUTION		204		250		258		228		396		
3	592	MTCE STATION EQUIPMENT-DISTRIBUTION		7,719		6,177		7,272		8,194		7,663		
4	593	MAINTENANCE OF OVERHEAD LINES-DISTRIB		83,445		78,413		104,138		111,810		107,877		
5	594	MAINTENANCE OF UNDERGROUND LINES-DISTRIB		26,535		28,292		26,983		30,318		29,551		
6	595	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB		1,641		1,500		1,351		1,601		1,220		
7	596	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB		6,559		6,264		7,428		8,098		7,131		
8	597	MAINTENANCE OF METERS-DISTRIBUTION		1,770		2,062		2,467		2,586		2,175		
9	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION		6,098		5,901		8,365		7,281		7,036		
10		DISTRIBUTION EXPENSES MAINTENANCE	0	168,887	0	132,446	0	192,089	0	189,334	0	179,848	177,828	186,646
11														
12		CUSTOMER ACCOUNTS EXPENSES												
13														
14	901	SUPERVISION-CUSTOMER ACCOUNTS		5,786		5,135		4,662		4,402		4,199		
15	902	METER READING EXPENSES-CUSTOMER ACCOUNTS		18,371		19,942		22,054		23,897		25,096		
16	903	RECORDS AND COLLECTION EXP-CUSTOMER ACCT		70,382		75,856		84,428		85,488		88,426		
17	904	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS		18,812		11,635		15,952		18,106		31,700		
18	905	MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS		533		0		0		0		0		
19		CUSTOMER ACCOUNTS EXPENSES	0	113,883	0	112,569	0	127,096	0	131,894	0	149,421	159,142	169,705
20														
21		CUSTOMER SERVICE & INFORMATION EXPENSES												
22														
23	907	SUPERVISION-CUSTOMER SERVICE & INFORMAT		12,058		10,902		11,978		13,615		14,664		
24	908	ASSISTANCE EXPENSES-CUSTOMER SERV & INFORM		36,968		39,231		44,007		54,428		73,778		
25	909	INFORMAT & INSTRCTL ADVTG-CUSTOMER SERV & IN		8,247		9,811		8,893		10,328		5,746		
26	910	MISC EXPENSES-CUSTOMER SERVICE & INFORM		4,288		5,737		12,199		8,567		8,306		
27		CUSTOMER SERVICE & INFORMATION EXPENSES	0	61,561	0	65,681	0	77,077	0	86,939	0	102,495	101,011	109,532
28														
29		SALES EXPENSES												
30														
31	911	SUPERVISION-SALES		83		15		124		0		0		
32	912	DEMONSTRATING & SELLING EXP-SALES		0		0		0		0		0		
33	916	MISCELLANEOUS EXPENSES-SALES		1		0		27,695		17,524		16,278		
34		SALES EXPENSES	0	84	0	15	0	27,819	0	17,525	0	16,278	27,737	29,526
35														

36 NOTES: 1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.
 37 2) TOTALS MAY NOT ADD DUE TO ROUNDING.
 38

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 IF THE TEST YEAR IS PROJECTED, PROVIDE THE BUDGETED VERSUS
 ACTUAL OPERATING REVENUES AND EXPENSES BY PRIMARY
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TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-E1

(\$000)

WITNESS: Kim Ousdahl, Robert E. Barrett, Jr.

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	2004		2005		2006		2007		2008		2009 PRIOR YEAR	2010 TEST YEAR
			YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5			
			BUDGET	ACTUAL										
1		ADMINISTRATIVE & GENERAL OPERATING												
2														
3	920	SALARIES-ADMINISTRATIVE & GENERAL		114,503		139,669		145,373		163,714		167,770		
4	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL		63,072		56,882		51,510		51,815		55,005		
5	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL		(23,690)		(31,192)		(36,663)		(47,015)		(63,375)		
6	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		15,710		19,929		21,798		27,514		21,893		
7	924	PROPERTY INSURANCE-ADMIN & GENERAL		21,590		177,352		150,598		36,319		(44,113)		
8	925	INJURIES AND DAMAGES-ADMIN & GENERAL		33,908		34,386		38,368		27,227		24,817		
9	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		22,507		46,615		39,102		54,626		43,578		
10	928	REGULATORY COMMISSION EXP-ADMIN & GEN		4,428		6,421		3,055		2,720		3,062		
11	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		0		0		0		0		(26,481)		
12	930	MISCELLANEOUS GENERAL EXPENSES		7,997		10,761		13,698		10,429		13,450		
13	931	RENTS-ADMIN & GENERAL		593		836		821		849		592		
14		ADMINISTRATIVE & GENERAL OPERATING	0	260,618	0	461,659	0	427,662	0	328,198	0	195,997	341,149	384,458
15														
16		ADMINISTRATIVE & GENERAL MAINTENANCE												
17														
18	935	MAINTENANCE OF GENERAL PLANT(PRIOR TO 12		5,845		4,722		11,692		12,413		12,302		
19		ADMINISTRATIVE & GENERAL MAINTENANCE	0	5,845	0	4,722	0	11,692	0	12,413	0	12,302	12,411	10,720
20														
21		TOTAL O & M EXPENSES	5,651,281	5,652,582	6,302,054	6,303,654	8,884,734	8,694,096	8,536,978	8,230,483	8,645,401	8,180,520	8,092,081	7,707,542
22														
23		TOTAL	3,048,083	3,029,853	3,178,470	3,143,928	3,392,047	3,293,291	3,415,742	3,389,527	3,598,713	3,466,271	3,569,265	3,690,594
24														
25														
26														
27														
28														
29														
30														
31														
32														
33														
34														
35														
36	NOTES:	1) THE COMPANY DOES NOT BUDGET AT FERC ACCOUNT LEVEL.												
36		2) TOTALS MAY NOT ADD DUE TO ROUNDING.												
37														

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-8, C-36, C-33

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Projected Test Year Ended 12/31/10

Prior Year Ended / /

Historical Test Year Ended / /

Witness: Kim Ousdahl

DOCKET NO. 080677-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No.	Account Title	Month	Total											

- 1 FPL's requested revenue requirements are based on a projected test year and, therefore, this MFR is not applicable. Please see MFR C-6 for historical operation
- 2 and maintenance expenses by primary account.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION
 Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 X Projected Test Year Ended 12/31/10
 X Prior Year Ended 12/31/09
 Witnesses: Kim Ousdahl, George K. Hardy
 J.A. Stall, James A. Keener, Marlene M. Santos,
 Kathleen Slattery, Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2010 (000)	(4) Prior Year Ended 12/31/2009 (000)	(5) Increase / (Decrease)		(6) Reason(s) for Change
					Dollars (3)-(4) (000)	Percent (5)/(4) (%)	
1	403	Depreciation expense.	1,022,467	827,775	194,692	23.5%	Reason A
2							
3	407	Amortization of property losses, unrecovered plant and regulatory study costs.	98,306	63,113	35,193	55.8%	Reason B
4							
5							
6	409+410+411	Operating Income Taxes	376,295	443,152	(66,857)	-15.1%	Reason C
7							
8	511	Maintenance of structures (Major only).	8,273	14,158	(5,886)	-41.6%	Reason D
9							
10	512	Maintenance of boiler plant (Major only).	48,343	34,981	13,362	38.2%	Reason E
11							
12	517	Operation supervision and engineering (Major only).	146,267	127,946	18,321	14.3%	Reason F
13							
14	520	Steam expenses (Major only).	11,430	19,167	(7,737)	-40.4%	Reason F
15							
16	528	Maintenance supervision and engineering (Major only).	80,850	65,015	15,835	24.4%	Reason F
17							
18	530	Maintenance of reactor plant equipment (Major only).	33,447	33,804	(357)	-1.1%	Reason F
19							
20	532	Maintenance of miscellaneous nuclear plant (Major only).	64,036	48,383	15,653	32.4%	Reason F
21							
22	548	Generation expenses (Major only).	20,692	14,381	6,311	43.9%	Reason G
23							
24	560	Operation supervision and engineering.	14,908	5,769	9,139	158.4%	Reason H
25							
26	902	Meter reading expenses.	33,308	27,967	5,341	19.1%	Reason I
27							
28	903	Customer records and collection expenses.	104,209	93,437	10,772	11.5%	Reason J
29							
30	904	Uncollectible accounts.	26,326	32,305	(5,979)	-18.5%	Reason K
31							
32	926	Employee pensions and benefits.	86,952	60,338	26,614	44.1%	Reason L
33							
34							
35	NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						
36	NOTE 2: Total may not add due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION
 Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended 12/31/09
 Witnesses: Kim Ousdahl, George K. Hardy
 J.A. Stall, James A. Keener, Marlene M. Santos,
 Kathleen Slattery, Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2010 (000)	(4) Prior Year Ended 12/31/2009 (000)	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
					Dollars (3)-(4) (000)			
1								Reason A - Account 403:
2								The variance is primarily due to the elimination of the discretionary \$125 million credit to depreciation expense as of December 31, 2009, following the expiration of the current Stipulation and Settlement Agreement. Other
3								major increases include a full year of depreciation expense on West County Energy Center (West County) Unit 1 and Unit 2 of \$42 million combined, and Transmission and Distribution Plant additions, which increased
4								depreciation expense \$23 million over 2009.
5								
6								Reason B - Account 407:
7								The increase in 2010 is primarily attributed to a higher level of amortization expense relating to the Nuclear Cost Recovery Rule of \$41 million. The increase was offset in part by a \$3 million decrease in amortization of the
8								Design Basis Threat Deferred Security regulatory asset, which was fully amortized in 2009, a \$2 million increase in storm securitization amortization and a \$5 million increase in the Asset Retirement Obligation regulatory
9								credit to amortization.
10								
11								Reason C - Accounts 409+410+411:
12								The decrease in operating income taxes of \$66.9 million is primarily due to reduction in net operating income before taxes of \$113.2 million which caused a decrease in income tax expense of \$43.7 million; an increase in
13								interest expense of \$72.8 million that caused a decrease in income tax expense of \$28.1 million; an increase in the permanent additions to taxable income of \$4.0 million which caused an increase in income tax expense of
14								\$1.5 million; and a reduction in the amortization of ITC which caused a decrease operating income taxes of \$2.5 million.
15								
16								Reason D - Account 511:
17								The condition based maintenance process has identified a lower level of work in 2010, which has decreased Structural Maintenance costs by approximately \$5.9 million compared to 2009, mostly comprised of painting
18								activities.
19								
20								Reason E - Account 512:
21								The condition based maintenance process has identified a higher level of work in 2010 increasing maintenance cost over 2009. This work is required to repair, refurbish and overhaul boiler plant equipment to sustain the
22								reliability and availability of the fossil fleet. The variance is primarily attributed to a scheduled boiler overhaul on Scherer Unit 4 in 2010.
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080677-EI

EXPLANATION

Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

Projected Test Year Ended 12/31/10

Prior Year Ended 12/31/09

Witnesses: Kim Ousdahl, George K. Hardy
J.A. Stall, James A. Keener, Marlene M. Santos,
Kathleen Slattery, Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2010 (000)	(4) Prior Year Ended 12/31/2009 (000)	(5) Increase / (Decrease)		(7) Reason(s) for Change
					Dollars (3)-(4) (000)	Percent (5)/(4) (%)	
1	Reason F - Account 517, 520, 528, 530, 532						
2	A consolidated variance explanation is provided because the recast of nuclear outage related expenses across the Nuclear FERC accounts for 2010 was not fully representative. FPL does not budget at the FERC account level. The FERC recast is the best method of allocating budgets across the FERC accounts for 2009 through 2011, although it can be susceptible on occasion to distortions in the base year used for the recast. The total consolidated variance for FERC accounts 517 through 532 is an increase \$41.7 million. An approximate increase of \$15.7 million is attributable to changes in the maintenance reserve associated with expected outages, which was established in FPSC Order No. PSC-96-1421-FOF-EI. The Order allows FPL to accrue the estimated cost of a refueling outage over the 18-month period prior to the outage in an effort to levelize the cost between refueling outages. Included in this variance are changes in the reserve accruals, reversals and actual costs associated with differences in the number and scope of refueling outages for St. Lucie and Turkey Point nuclear units in the two comparison years (i.e. 2009 and 2010). The remaining variance is itemized below:						
3							
4							
5							
6							
7							
8	(1) An approximate increase of \$14.9 million consolidated total comprised of (7.7 million for FERC 517, \$1.8 million for FERC 520 and \$5.4 million for FERC 528) is attributed to increased compensation (salaries and relocation) in response to the cost pressures resulting from aging workforce as discussed in FPL witness Stall's testimony.						
9							
10	(2) An approximate increase of \$2.8 million (FERC 517) for additional fees set by the U.S. Nuclear Regulatory Commission (NRC).						
11	(3) An approximate increase of \$1.7 million (FERC 528) for Turkey Point Excellence Project as part of the nuclear long-term infrastructure investment.						
12	(4) An approximate increase of \$8.6 million (FERC 530) for St. Lucie spent fuel loading campaigns occurring in 2010.						
13							
14	Reason G - Account 548						
15	The change is related to the annualized operational costs for capacity additions in 2009, West County Energy Center Units 1 and 2.						
16							
17	Reason H - Account 560						
18	The variance in this account is primarily driven by initiatives associated with continuing compliance with NERC reliability standards and FPL's reliability enhancement program, which includes development and implementation of programs, standard modules, external audits, self-assessments, training, certification and re-certification programs, and reliability studies.						
19							
20							
21	Reason I - Account 902:						
22	This variance is driven by 2 major factors:						
23	(1) \$4.8 million is attributed to the first year of full-scale deployment of the Automated Metering Infrastructure (AMI) program.						
24	(2) \$0.5 million is attributed to an increase in meter reading operational cost associated with materials, supplies, vehicle expenses, and maintenance expenses for field equipment.						
25							
26	Reason J - Account 903:						
27	The increase is primarily due to the following:						
28	(1) \$6.0 million is attributed to expenses associated with the project activities to begin replacement of the current customer information system with a new system. This new system will provide new functionality, improved flexibility, reliability and overall benefits to both FPL and our customers. This is a significant project with a 3-year implementation plan through 2012 and ongoing support beyond.						
29							
30	(2) \$1.7 million is attributed to increased activities associated with billing and payment processing related functions.						
31	(3) \$1.5 million is attributed to Care Center expense associated with expected increases in call volume, management and quality support staff, telecommunications and maintenance expense.						
32	(4) \$1.5 million is attributed to increased credit and collections activities necessary to continue to minimize bad debt and increased field services activities.						
33							
34							
35	NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION
 Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended 12/31/09
 Witnesses: Kim Ousdahl, George K. Hardy
 J.A. Stall, James A. Keener, Marlene M. Santos,
 Kathleen Slattery, Robert E. Barrett, Jr.

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2010 (000)	(4) Prior Year Ended 12/31/2009 (000)	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
					Dollars (3)-(4) (000)			
1								Reason K - Account 904
2								This improvement in uncollectible accounts is driven by the continued application of credit and collections resources to minimize bad debt and the assumption at the time the forecast was developed of an improved local economy in 2010 in comparison to 2009.
3								
4								
5								Reason L - Account 926
6								The variance to Account 926 is driven primarily by the following increases to employee benefits costs:
7								(1) An increase of approximately \$20 million in the pension plan resulting from the amortization of negative investment returns (- 24.7%) in 2008;
8								(2) An increase of \$12.4 million in medical benefit expense driven by a projected 10% increase in the cost of medical services and a 2% increase in enrolled population in the plan;
9								(3) An increase of \$4.6 million in the 401(K) savings plan, based on projected 2% increases in base payroll and plan participants, as well as the implementation costs to add auto-enroll features to the plan;
10								(4) A \$.9 million increase in dental plan expense based on a projected 8% increase in the cost of dental services as well as a 2% increase in enrolled population.
11								
12								In addition to the above, the benefit plan expense increases are partially offset by a \$12.2 million negative variance in payroll loadings made up of two components: \$2.6 million relates to an increase in capitalized, clause and non-capital payroll in 2010 vs. 2009, and \$9.6 million relates to an increase in the pension and welfare rate from 7.62% in 2009 to 10.71% in 2010.
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35								NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE CHANGE IN COST, BY FUNCTIONAL GROUP, FOR THE LAST FIVE YEARS.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

LINE NO:	DESCRIPTION OF FUNCTIONAL GROUP	(2) TYPE OF COST	(3) 2004		(5) 2005		(7) 2006		(9) 2007		(11) 2008	
			DOLLARS (\$000)	(4) % CHANGE	DOLLARS (\$000)	(6) % CHANGE	DOLLARS (\$000)	(8) % CHANGE	DOLLARS (\$000)	(10) % CHANGE	DOLLARS (\$000)	(12) % CHANGE
1												
2	FUEL	VARIABLE	3,333,810	16.87%	3,631,271	8.92%	5,967,065	64.32%	5,629,311	-5.66%	5,621,230	-0.14%
3												
4	INTERCHANGE	SEMI-VARIABLE	1,087,890	-5.69%	1,213,851	11.58%	1,146,954	-5.51%	1,098,600	-4.22%	1,130,073	2.86%
5												
6	PRODUCTION	SEMI-VARIABLE	487,184	1.26%	537,157	10.26%	552,995	2.95%	586,262	6.02%	613,865	4.71%
7												
8	TRANSMISSION	SEMI-VARIABLE	55,372	2.40%	56,787	2.56%	65,337	15.06%	60,819	-6.92%	66,707	9.68%
9												
10	DISTRIBUTION	SEMI-VARIABLE	246,334	3.71%	219,942	-10.71%	290,400	32.03%	278,524	-4.09%	272,152	-2.29%
11												
12	CUSTOMER ACCOUNT	SEMI-VARIABLE	113,883	4.01%	112,569	-1.15%	127,096	12.91%	131,894	3.78%	149,421	13.29%
13												
14	CUSTOMER SERVICE & INFORMATION	SEMI-VARIABLE	61,561	-1.78%	65,681	6.69%	77,077	17.35%	86,939	12.80%	102,495	17.89%
15												
16	CUSTOMER SERVICE SALES	SEMI-VARIABLE	84	-48.60%	15	-82.22%	27,819		17,525	-37.00%	16,278	-7.11%
17												
18	ADMINISTRATIVE & GENERAL	SEMI-VARIABLE	266,464	-14.97%	466,381	75.03%	439,353	-5.80%	340,611	-22.47%	208,299	-38.85%
19												
20	DEPRECIATION & AMORTIZATION	FIXED	896,834	1.89%	935,991	4.37%	764,573	-18.31%	788,256	3.10%	837,395	6.23%
21												
22	TAXES OTHER THAN INCOME TAXES	VARIABLE	813,402	5.34%	859,858	5.71%	1,054,820	22.67%	1,034,774	-1.90%	1,074,663	3.85%
23												
24	OPERATING INCOME TAXES	VARIABLE	422,605	1.33%	415,271	-1.74%	433,050	4.28%	461,850	6.65%	454,704	-1.55%
25												
26	GAINS/LOSSES ON DISPOSAL OF PROPERTY	VARIABLE	(1,722)	170.07%	(2,542)	47.66%	(9,902)	289.51%	(2,762)	-72.11%	(2,866)	3.77%
27												
28	INTEREST	SEMI-VARIABLE	190,319	9.03%	232,375	22.10%	281,897	21.31%	309,863	9.85%	346,510	11.90%
29												
30	TOTAL		7,974,021	6.21%	8,744,606	9.66%	11,218,533	28.29%	10,822,264	-3.53%	10,890,925	0.63%
31												
32												
33												
34												
35	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
36												

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677 - EI

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____
 Witness: Robert E. Barrett, Jr.
 Kim Ousdahl

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)	
1										
2										
3										
4										
5	Note: FPL has forecast all of its expenses for outside consultants to be incurred in 2009 or earlier.									
6										
7										
8	TOTAL OUTSIDE CONSULTANTS							<u>0</u>		
9										
10										
11										
12	TOTAL OUTSIDE LEGAL SERVICES							<u>0</u>		
13										
14	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)									
15	A = ACCOUNTING									
16	B = COST OF CAPITAL									
17	C = ENGINEERING									
18	L = LEGAL									
19	O = OTHER									
20	R = RATE DESIGN									
21	S = COST OF SERVICE									
22										

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

(10) Rate Case	(11) Total Expenses (\$)	(12) Rate Order Date	(13) Amortization Period	(14) Unamortized Amount (\$)	(15) Test Year Amortization (\$)
23					
24	DOCKET NO. 080677 - EI	3,657,000	N/A	3 Years	3,657,000
25					1,219,000
26	NOTE: FPL is requesting that projected rate case expenses for this case be included in the calculation of FPL's 2010 base rates through an amortization of the total cost of this				
27	proceeding over a three year period.				
28					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended / / Historical Test Year Ended 12/31/08

Witness: Marlene M. Santos

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1.	2005	\$14,082,752	\$9,128,177,684	0	\$9,128,177,684	0.154%
2.	2006	17,901,923	11,628,789,302	0	11,628,789,302	0.154%
3.	2007	19,439,085	11,264,802,037	0	11,264,802,037	0.173%
4.	2008	<u>26,378,250</u>	<u>11,295,886,437</u>	<u>0</u>	<u>11,295,886,437</u>	0.234%
5.	Total	<u>\$77,802,010</u>	<u>\$43,317,655,460</u>	<u>0</u>	<u>\$43,317,655,460</u>	<u>0.180%</u>
6.	2010 Test Year	<u>\$28,017,000</u>	<u>\$10,778,633,190</u>	<u>0</u>	<u>\$10,778,633,190</u>	<u>0.260%</u>

7. Calculation of the Bad Debt Component included in the Revenue Expansion Factor

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: PROVIDE A SCHEDULE OF JURISDICTIONAL ADMINISTRATIVE, GENERAL, CUSTOMER SERVICE, R & D, AND OTHER MISCELLANEOUS EXPENSES BY CATEGORY AND ON A PER CUSTOMER BASIS FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

WITNESS: Dr. Rosemary Morley, Robert E. Barrett, Jr., Kim Ousdahl

LINE NO.	(1) JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	(2) TEST YEAR ENDED 12/31/10 (\$000)	(3) HISTORICAL YEAR ENDED 12/31/08 (\$000)	(4) DIFFERENCE (2)-(3) (\$000)	(5) PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	169,679	149,404	20,276	13.57%
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	16,471	15,239	1,232	8.09%
4					
5	ADVERTISING EXPENSES	1,399	2,734	(1,335)	-48.82%
6					
7	MISCELLANEOUS GENERAL EXPENSES	15,632	13,399	2,232	16.66%
8					
9	SALES EXPENSES	29,526	16,278	13,248	81.38%
10					
11	ADMINISTRATIVE & GENERAL	349,325	217,349	131,976	60.72%
12					
13	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	582,032	414,403	167,630	40.45%
14					
15	AVERAGE NUMBER OF RETAIL CUSTOMERS	4,548,759	4,509,726	39,033	0.87%
16					
17	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	127.95	91.89	36.06	39.24%
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

SUPPORTING SCHEDULES: C-4, C-13

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

Witness: Kim Ousdahl

Line No	(1)	(2) Electric Utility (\$000)	(3) Jurisdictional		(4) Amount (\$000)
			Factor		
1					
2	Industry Association Dues	8,648	0.996177		8,615
3	Membership Fees / Dues	893	0.996177		890
4	Director's Fees & Expenses	2,391	0.996177		2,382
5	Management & Employee Development	525	0.996177		523
6	Environmental Expenses	934	0.996177		930
7	PSL Joint Ownership	(91)	0.996177		(91)
8					
9					
10	Various Other Items - Less than \$100,000	37	0.996177		37
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Total Miscellaneous General Expenses	\$13,337			\$13,286
23					
24	Average Number of Customers	4,509,729			4,509,729
25					
26	Miscellaneous General Expenses Per Customer	\$2.96			\$2.95

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended / / Historical Test Year Ended / /

Witness: Marlene M. Santos

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080677-EI

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Jurisdictional Factor	(5) Amount (\$)
1	ACCOUNT 909				
2	909	Informational and Instructional Advertising	\$1,241,420	1	\$1,241,420
3					
4	Total Account 909		<u>\$1,241,420</u>		<u>\$1,241,420</u>
5					
6	ACCOUNT 913	Customer Account Expenses	0		0
7		Advertising Expenses	0		0
8					
9	Total Account 913		0		0
10					
11	ACCOUNT 930.1	Administrative and General Expenses	0		0
12		General Advertising Expenses	0		0
13					
14	Total Account 930.1		0		0
15					
16					
17	Total Advertising Expenses		<u>\$1,241,420</u>		<u>\$1,241,420</u>
18					
19	Average Number of Customers		4,548,763		4,548,763
20					
21	Advertising Expenses per Customer		<u>\$0.27</u>		<u>\$0.27</u>
22					
23					
24					
25					
26					
27					
28					
29					
30					

Supporting Schedules:

Recap Schedules:

ADVERTISING EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Marlene M. Santos

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Jurisdictional		(5) Amount (\$)
				Factor		
1	ACCOUNT 909					
2	909.3	Instructional & Consumer	\$1,644,712	1		\$1,644,712
3	909.999	Base Initiatives - Advertising	\$984,196	1		\$984,196
4	Total Account 909		<u>\$2,628,908</u>			<u>\$2,628,908</u>
5						
6	ACCOUNT 913	Customer Account Expenses	0			0
7		Advertising Expenses	0			0
8						
9	Total Account 913		0			0
10						
11	ACCOUNT 930.1	Administrative and General Expenses	0			0
12		General Advertising Expenses	0			0
13						
14	Total Account 930.1		0			0
15						
16						
17	Total Advertising Expenses		<u>\$2,628,908</u>			<u>\$2,628,908</u>
18						
19	Average Number of Customers		4,509,729			4,509,729
20						
21	Advertising Expenses per Customer		<u>\$0.58</u>			<u>\$0.58</u>
22						
23						
24						
25						
26						
27						
28						
29						
30						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Witness: Robert E. Barrett Jr., J.A. Stall,
 Kathleen Slattery, Michael G. Spoor,
 James A. Keener, Dr. Rosemary Morley,
 Marlene M. Santos

DOCKET NO.: 080677-EI

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] [4]	
			Factor	Jurisdictional Amount (\$000's)
1	Business Roundtable (Professional)	80	0.99175	79
2	(EEI) Edison Electric Institute (Professional)	1,910	0.99175	1,894
3	(FGG) Florida Electric Power Coordination Group (Professional)	77	0.99175	76
4	(FRCC) Florida Reliability Coordinating Council (Professional)	1,270	0.99175	1,259
5	(NERC) North American Elec. Reliab. Coord. Council (Professional)	2,821	0.99175	2,798
6	(SEE) Southeastern Electric Exchange (Professional)	63	0.99175	62
7	Investment Enterprise (Technical/Professional)	52	0.99175	52
8	Center for Energy Workforce Development (General Management)	26	0.99175	26
9	William J Clinton Foundation (Community Development)	26	0.99175	26
10	United States Climate Action Partnership (USCAP) (National Policy Development)	125	0.99175	25
11	The Conference Board (General Management)	54	0.99175	54
12	Florida Chamber of Commerce (Community Development)	38	0.99175	38
13	US Chamber Annual Education Fund (Community Development)	84	0.99175	83
14	HR Policy (Professional)	16	0.99175	16
15	Utility water Activities Group (UWAG) (Professional)	142	0.99175	141
16	Utility Solid Waste Act Group (USWAG) (Professional)	130	0.99175	129
17	MJ Bradley (Clean Energy Group) (Professional)	64	0.99175	63
18	Citation Publishing (Professional)	65	0.99175	64
19	Customer Contact Council (Professional)	35	0.99175	35
20	Food Marketing Institute (General Management)	12	0.99175	12
21	Saratoga Institute (Technical/Professional)	20	0.99175	20
22	Central Florida Health Care Coalition (Professional)	10	0.99175	10
23	National Business Group on Health (Professional)	12	0.99175	12
24	Equal Employment Advisory Council	11	0.99175	11
25	National Energy Regulatory Commission (Professional)	40	0.99175	40
26	NEETRAC Georgia Tech Research (Professional)	26	0.99175	26
27	Center for Energy Advancement through Technological Innovation (CEATI) (Professional)	34	0.99175	34
28	(INPO) Institute of Nuclear Power Operations	3,414	0.99175	3,386
29	(NEI) Nuclear Energy Institute (Technical/Professional)	1,201	0.99175	1,191
30	(EUCG) Electric Utility Cost Group (Professional)	14	0.99175	14
31	(EPRI) Electric Power Research Institute (Professional)	2,458	0.99175	2,438
32	Curtis Wright / Readily Accessible Parts & Inventory Database (RAPID) memb. Fee (Professional)	55	0.99175	55
33	International Stds. & Spec. Database (HIS) memb. Fee (Professional)	11	0.99175	11

Supporting Schedules: F-8

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett Jr., J.A. Stall,
 Kathleen Slattery, Michael G. Spoor,
 James A. Keener, Dr. Rosemary Morley,
 Marlene M. Santos

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] Jurisdictional [4]	
			Factor	Amount (\$000's)
1	Esource (Technical/Professional)	68	0.99175	67
2	Electrical Council of Florida (Technical/Professional)	14	0.99175	14
3	Greater Miami Chamber of Commerce (Business Organization)	32	0.99175	32
4	Miami Dade Beacon Council (Business Organization)	17	0.99175	17
5	Greater Fort Lauderdale Chamber of Commerce (Business Organization)	22	0.99175	22
6	The Chamber of Southwest Florida (Business Organization)	14	0.99175	14
7	The Center for Corporate Citizenship (Business Organization)	10	0.99175	10
8	Miami Beach Chamber of Commerce (Business Organization)	10	0.99175	10
9	Latin Chamber of Commerce (Business Organization)	10	0.99175	10
10	Business Development (Business Organization)	10	0.99175	10
11	CIO Executive Board Membership (Professional)	46	0.99175	46
12	United Telecomm Company (Professional)	13	0.99175	13
13	UNITE Utility Consortium (Professional)	54	0.99175	54
14				
15	Dues Less Than \$10,000 Aggregate:	407	0.99175	404
16				
17	Total Industry Association Dues:	15,123		14,873
18				
19	Average Number of Customers:	4,548,763		4,548,759
20				
21	Dues Per Customer:	\$3.32		\$3.27
22				
23	Lobby Expenses:	\$0.00		\$0.00
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

X Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl, Dr. Rosemary Morley

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] Jurisdictional [4]	
			Factor	Amount (\$000's)
1	Business Roundtable (Professional)	66	0.99618	66
2	(EEI) Edison Electric Institute (Professional)	1,452	0.99618	1,446
3	(FCG) Florida Electric Power Coordination Group (Professional)	78	0.99618	78
4	(FRCC) Florida Reliability Coordinating Council (Professional)	979	0.99618	975
5	(NERC) North American Elec. Reliab. Coord. Council (Professional)	2,592	0.99618	2,582
6	(SEE) Southeastern Electric Exchange (Professional)	63	0.99618	63
7	Association of Edison Illuminating Companies (Professional)	10	0.99618	10
8	Center for Energy Workforce Development (General Management)	20	0.99618	20
9	William J Clinton Foundation (Community Development)	20	0.99618	20
10	United States Climate Action Partnership (USCAP) (National Policy Development)	95	0.99618	95
11	The Conference Board (General Management)	41	0.99618	41
12	Florida Chamber of Commerce (Community Development)	29	0.99618	29
13	US Chamber Annual Education Fund (Community Development)	64	0.99618	64
14	HR Policy (Professional)	12	0.99618	12
15	Utility Water Activities Group (UWAG) (Professional)	122	0.99618	122
16	Utility Solid Waste Act Group (USWAG) (Professional)	116	0.99618	116
17	MJ Bradley (Clean Energy Group) Professional	46	0.99618	46
18	Citation Publishing (Professional)	48	0.99618	48
19	The Conference Board /Townley EH&S (Professional)	13	0.99618	13
20	Sales Corporate Executive Board (Corporate/Industry)	10	0.99618	10
21	Saratoga Institute (Technical/Professional)	20	0.99618	20
22	National Business Group on Health (Professional)	12	0.99618	12
23	Equal Employment Advisory Council (Professional)	11	0.99618	11
24	Corporate Executive Board (Professional)	100	0.99618	100
25	NEETRAC Georgia Tech Research (Professional)	26	0.99618	26
26	Center for Energy Advancement through Technical Innovation (CEATI) (Professional)	34	0.99618	34
27	(INPO) Institute of Nuclear Power Operations (Professional)	2,221	0.99618	2,213
28	(NEI) Nuclear Energy Institute (Technical/Professional)	1,018	0.99618	1,014
29	American Nuclear Society (ANS) (Professional)	10	0.99618	10
30	Electric Power Research Institute (Professional)	1,946	0.99618	1,939
31	Curtis Wright (RAPID) Database membership fee (Professional)	55	0.99618	55
32	HIS International Stds and Specs database membership Fee(Professional)	11	0.99618	11
33	EPRI (Program 165-Co2 Capture & Storage) (Professional)	41	0.99618	41
34	EPRI (Program 64-Boiler/Steam & Cycle Chemistry) (Professional)	16	0.99618	16

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl, Dr. Rosemary Morley

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] Jurisdictional	
			Factor	[4] Amount (\$000's)
1	Esource (Technical/Professional)	54	0.99618	54
2	Corporate Executive Board (Technical/Professional)	57	0.99618	57
3	Electrical Council of Florida (Technical/Professional)	14	0.99618	14
4	Greater Miami Chamber of Commerce (Business Organization)	30	0.99618	30
5	Miami Dade Beacon Council (Business Organization)	15	0.99618	15
6	Greater Fort Lauderdale Chamber of Commerce (Business Organization)	20	0.99618	20
7	The Center for Corporate Citizenship (Business Organization)	10	0.99618	10
8	Miami Beach Chamber of Commerce (Business Organization)	10	0.99618	10
9	Latin Chamber of Commerce (Business Organization)	10	0.99618	10
10	Business Development (Business Organization)	10	0.99618	10
11	The Chamber of Southwest Florida (Business Organization)	12	0.99618	12
12	CIO Executive Board Membership (Professional)	46	0.99618	46
13	United Telecomm Company (Professional)	13	0.99618	13
14	UNITE Utility Consortium (Professional)	54	0.99618	54
15				
16	Dues Less Than \$10,000 Aggregate:	359	0.99618	358
17				
18	Total Industry Association Dues:	12,111		12,071
19				
20	Average Number of Customers:	4,509.729		4,509.726
21				
22	Dues Per Customers:	\$2.69		\$2.68
23				
24	Lobby Expenses:	\$0.00		\$0.00
25				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: J.A. Stall, Christopher A. Bennett

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (000)	(5)
1					
2					
3	Accounting				
4	None over the threshold				
5					
6					
7	Financial				
8	None over the threshold				
9					
10	Engineering				
11	AREVA Total	Engineering Services, Outage Services	Various Capital & O&M ⁽¹⁾	\$25,708	
12	Guidant Total	Engineering Services	Various Capital & O&M ⁽¹⁾	\$25,400	
13	TBD Total	Alloy 600 repair services	Various Capital & O&M ⁽¹⁾	\$24,900	
14	TBD Total	Independent Fuel Storage Site Work, Fire Protection Project,	Various Capital & O&M ⁽¹⁾	\$15,592	
15		Engineering & Construction Support			
16	Williams Total	Engineering & Construction Support	Various Capital & O&M ⁽¹⁾	\$8,120	
17					
18	Legal				
19	None over the threshold				
20					
21	Other (specify)				
22	Regulated Security Solutions (RSS)	Security Services	524	\$16,538	
23	Day & Zimmerman NPS Total	Construction Support	Various Capital & O&M ⁽¹⁾	\$89,441	
24	IBM CORPORATION	FENA Program Professional Services	Mostly Capital	\$2,470	
25	IBM CORPORATION	Mainframe/Servers SW & HW Maint. and Support Services	O&M	\$7,600	
26	TBD	Professional Services for CISIII Implementation	Various Capital & O&M	\$10,000	
27					
28	Uprate Project included Nuclear Cost Recovery Docket				
29	Siemens	Engineering & Construction Support	Various Capital	\$122,467	
30	Tei	Engineering & Construction Support	Various Capital	\$19,129	
31	Bechtel	Engineering, Procurement & Construction	Various Capital	\$85,416	
32					
33					
34					
35					
36	Total Outside Professional Services				\$452,781
37					
38	(1) Amounts include other contractor labor costs. Outside professional service costs cannot be separately identified for this vendor in the test period.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/08
 Witness: J.A. Stall, Christopher A. Bennett
 Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (\$000)
1	<u>Accounting</u>			
2	NONE OVER THE THRESHOLD			
3				
4	<u>Financial</u>			
5	NONE OVER THE THRESHOLD			
6				
7	<u>Engineering</u>			
8	ABSOLUTE CONSULTING	PROJECT CONTROLS & ENGINEERING	VARIOUS CAPITAL & O&M	\$25,459 (A-1)
9	AREVA NP	ENGINEERING & OUTAGE SERVICES	VARIOUS CAPITAL & O&M	22,797 (A-2)
10	SGT, LLC	ENGINEERING, PROCUREMENT & CONST. SERV	VARIOUS CAPITAL & O&M	22,231
11	SIEMENS	NUCLEAR GENERATION TURBINES ENG.	VARIOUS CAPITAL & O&M	8,718 (A-3)
12	STONE & WEBSTER	NUCLEAR ENGINEERING	VARIOUS CAPITAL & O&M	-17 (A-4)
13	WESTINGHOUSE ELECTRIC	NUCLEAR ENGINEERING	VARIOUS CAPITAL & O&M	6,348 (A-5)
14				
15	<u>Legal</u>			
16	NONE OVER THE THRESHOLD			
17				
18	<u>Other (specify)</u>			
19	AUSTIN BUILDING	NUCLEAR CONSTRUCTION SUPPORT	VARIOUS CAPITAL & O&M	7,211
20	BARLETT NUCLEAR	NUCLEAR CONSTRUCTION SUPPORT	VARIOUS CAPITAL & O&M	8,280 (A-6)
21	DAY & ZIMMERMAN	NUCLEAR CONSTRUCTION SUPPORT	VARIOUS CAPITAL & O&M	47,492 (A-7)
22	WACKENHUT	NUCLEAR PLANT SECURITY SERVICES	VARIOUS CAPITAL & O&M	14,286
23	BEARINGPOINT	CONSULTANT/INTEGRATOR FOR SAP & NAMS PROJECTS	VARIOUS CAPITAL & O&M	15,424
24				
25	IBM	PROF. SERV, MAINFRAME/SERVERS	VARIOUS CAPITAL & O&M	9,499
26		SUPPORT SERVICES		
27				
28	NOTE: PORTION OF COSTS RECOVERED THROUGH ALTERNATIVE COST RECOVERY MECHANISM			
29	These totals only include Capital and O&M related items. Costs incurred for the different uprate projects were segregated from all these totals.			
30	Below are the expenses incurred for uprate projects which are recoverable through Nuclear Cost Recovery Clause for the same mentioned above vendors.			
31				
32	ABSOLUTE CONSULTING	PROJECT CONTROLS & ENGINEERING	UPRATE RELATED	1,002 (A-1)
33	AREVA NP	ENGINEERING & OUTAGE SERVICES	UPRATE RELATED	761 (A-2)
34	BARLETT NUCLEAR	NUCLEAR CONSTRUCTION SUPPORT	UPRATE RELATED	8 (A-6)
35	DAY & ZIMMERMAN	NUCLEAR CONSTRUCTION SUPPORT	UPRATE RELATED	378 (A-7)
36	SIEMENS	NUCLEAR GENERATION TURBINES ENG.	UPRATE RELATED	32,272 (A-3)
37	STONE & WEBSTER	NUCLEAR ENGINEERING	UPRATE RELATED	8,104 (A-4)
38	WESTINGHOUSE ELECTRIC	NUCLEAR ENGINEERING	UPRATE RELATED	11,176 (A-5)
39				
40				
41	Total Outside Professional Services (including clause items)			<u>\$241,430</u>
42				
43	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended 12/31/10
 Prior Year Ended 12/31/09
 Historical Test Year Ended 12/31/08

Witness: Kathleen Slattery, Kim Ousdahl

Line No.	(1) Description	(2)	(3)	(4)
		Test Year	Prior Year	Historical Year
		2010 (\$000)	2009 (\$000)	2008 (\$000)
1	Service Cost ⁽¹⁾	53,629	50,168	52,821
2	Interest Cost ⁽¹⁾	108,802	108,037	101,403
3	Expected Return on Assets ⁽¹⁾	(229,579)	(238,605)	(239,608)
4	Amortization of Prior Service (Benefit) Cost ⁽¹⁾	(3,568)	(3,568)	(4,510)
5	Amortization of Net (Gain) Loss ⁽¹⁾	(8,350)	(23,388)	(28,839)
6	Total Net Periodic Pension (Credit) Cost - FPL Group ⁽¹⁾	(79,066)	(107,356)	(118,733)
7	Total Net Periodic Pension (Credit) Cost - Allocated to FPL ⁽¹⁾	(55,719)	(75,656)	(85,891)
8				
9	<u>For the Year:</u>			
10	Expected Return on Assets ⁽¹⁾	(229,579)	(238,605)	(239,608)
11	Assumed Rate of Return on Plan Assets ⁽¹⁾	7.75%	7.75%	7.75%
12	Amortization of Transition Asset or Obligation ⁽¹⁾	0	0	0
13	Percent of Pension (Credit) Cost Capitalized for FPL	30%	27%	22%
14	Pension (Credit) Cost Recorded in Account 926 for FPL	(38,982)	(55,487)	(66,959)
15	Minimum Required Contribution Per IRS	0	0	0
16	Maximum Allowable Contribution Per IRS ⁽²⁾	0	0	0
17	Actual Contribution Made to the Trust Fund	0	0	0
18	Actuarial Attribution Approach Used for Funding ⁽³⁾	IRC § 430	IRC § 430	IRC § 430
19	Assumed Discount Rate for Computing Funding ⁽⁴⁾	IRS Prescribed	IRS Prescribed	IRS Prescribed
20	Allocation Method Used to Assign Costs if the Utility is Not the Sole Participant in the Plan. Attach the Relevant Procedures.	Pensionable Earnings	Pensionable Earnings	Pensionable Earnings
21				
22				
23	<u>As of the Measurement Date:</u>			
24	Accumulated Benefit Obligation ⁽⁵⁾	12/31/2009 1,559,200	12/31/2008 1,547,213	9/30/2007 1,590,363
25	Projected Benefit Obligation ⁽⁵⁾	1,596,100	1,588,391	1,637,056
26	Vested Benefit Obligation ⁽⁵⁾⁽⁶⁾	1,559,200	1,547,213	1,590,363
27	Assumed Discount Rate (Settlement Rate) ⁽¹⁾	6.90%	6.90%	6.25%
28	Assumed Rate for Salary Increases - Age Graded Average ⁽¹⁾	4.00%	4.00%	4.00%
29	Fair Value of Plan Assets ⁽⁵⁾	2,503,700	2,502,850	3,576,518
30	Market Related Value of Assets ⁽⁵⁾	3,159,700	3,267,566	3,308,809
31	Balance in Working Capital (Account No. 186.190) at 12/31 for FPL ⁽⁵⁾	1,021,824	971,617	906,928

Note:

- (1) Florida Power & Light Company (FPL) participates in the FPL Group Employee Pension Plan (Plan) sponsored by FPL Group, Inc. The Net Periodic Pension Cost (Credit) recognized by FPL represents its prorata share of the cost (credit) determined using the pensionable earnings of eligible employees. All assumptions for cost (credit) and funding valuations are Plan assumptions.
- (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period; however, the Pension Protection Act significantly changed the calculation method and final IRS guidance has not been issued.
- (3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007, and such rate is prescribed by Internal Revenue Code (IRC) Section 430.
- (4) FPL Group currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation. The selection is subject to change until the 2008 Form 5500 for the Plan is filed.
- (5) FPL Group does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.
- (6) As a result of transfers under IRC Section 420, all participants in the pension plan are vested; therefore, the Accumulated Benefit Obligation and Vested Benefit Obligation are equal.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO 080677-EI

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
Witness: Kim Ousdahl

Line
No. (1)

- 1
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Because of prior Commission decisions, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable contributions in determining Net Operating Income for 2010. All are accounted for "below the line".

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:

 Projected Test Year Ended ___/___/___

 Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 080677-EI

Line
No.

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Because of prior Commission decisions, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable contributions in determining Net Operating Income for 2008. All are accounted for "below the line".

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Projected Test Year Ended 12/31/10

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

Total Amount of Amortization/Recovery: \$

Effective Date:

Amortization/Recovery Period:

Reason:

Line No.	(1) Account/ Sub-account No.	(2) Plant Account Title	(3) Total Amort/Recovery Expense (\$000)
1			
2			
3	407.3	Regulatory Debits - Nuclear Cost Recovery (A)	143,514
4			
5	407.4	Regulatory Credits - Amortization of Nuclear Reserve (B)	(6,955)
6			
7	407.4	Regulatory Credits - Amortization of Property Gains (C)	(1,069)
8			
9	411.6	Gains from Disposition of Future Used Property (D)	(1,002)
10			
11	411.8	Gains from Disposition of Emission Allowances (E)	(174)
12			
13			
14	Footnotes:	(A) Nuclear Recovery Costs are for the recovery of costs associated with Turkey Point 6 & 7 under the Nuclear Cost Recovery Rule, which are recovered through the capacity clause. Note: This account does not include the amortization of the carrying charges for the Uprate Projects.	
15			
16			
17			
18		(B) Effective May 1, 2002 the company began amortizing \$99 million previous accumulated nuclear amortization over the average remaining life of its nuclear plants in accordance with Order No. PSC-02-0055-PAA-EI issued in Docket No. 990324-EI.	
19			
20			
21			
22		(C & D) Gains or losses from the disposition of utility plant are amortized over five years, in accordance with FPSC Order No.13537,issue July 24, 1984.Variou effective dates.	
23			
24			
25		(E) Effective January 1, 2000, Gains from the disposition of emissions allowances are amortized annually by vintage year.	
26			
27			
28			
29			
30			

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION:
PROVIDE A SCHEDULE OF TAXES OTHER THAN
INCOME TAXES FOR THE HISTORICAL BASE YEAR,
HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR
EACH TAX, INDICATE THE AMOUNT CHARGED TO
OPERATING EXPENSES. COMPLETE COLUMNS 5, 6,
AND 7 FOR THE HISTORICAL BASE YEAR AND TEST
YEAR ONLY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1			(8)					
2	FEDERAL UNEMPLOYMENT	0.800%	SEE NOTE #1	508	508	0.991745	504	504
3								
4	STATE UNEMPLOYMENT	0.570%	SEE NOTE #2	362	362	0.991745	359	359
5								
6	FICA	7.650%	SEE NOTE #3	48,925	48,925	0.991745	48,521	48,521
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4			0.000000		
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,754	7,754	1.000000	7,754	7,754
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	299,968	299,968	0.992555	297,735	297,735
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	259,286	259,286	1.000000	259,286	259,286
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	470,221	470,221	1.000000	470,221	470,221
17								
18	OCCUPATIONAL LICENSE	VARIOUS		31	31	0.991745	31	31
19								
20	OTHER	VARIOUS		577	577	0.473298	273	273
21								
22	TOTAL			1,087,631	1,087,631	0.997289	1,084,683	1,084,683
23								
24								
25								
26								
27								
28								
29								
30								
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
32								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION:
PROVIDE A SCHEDULE OF TAXES OTHER THAN
INCOME TAXES FOR THE HISTORICAL BASE YEAR,
HISTORICAL BASE YEAR +1, AND THE TEST YEAR. FOR
EACH TAX, INDICATE THE AMOUNT CHARGED TO
OPERATING EXPENSES. COMPLETE COLUMNS 5, 6,
AND 7 FOR THE HISTORICAL BASE YEAR AND TEST
YEAR ONLY

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED 12/31/10

PRIOR YEAR ENDED 12/31/09

HISTORICAL YEAR ENDED 12/31/08

PROJ. SUBSEQUENT YR ENDED 12/31/11

WITNESS: Robert E. Barrett, Jr.

	(1)	(2)	(3)
LINE NO.	TYPE OF TAX	NOTE NO.	BASIS
1			
2	FEDERAL UNEMPLOYMENT	1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3			
4	STATE UNEMPLOYMENT	2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5			
6	FICA	3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 6.2% UP TO A MAXIMUM OF \$106,800 IN 2009 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7			
8			
9	STATE INTANGIBLE	4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
10			
11			
12	UTILITY ASSESSMENT FEE	5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
13			
14	GROSS RECEIPTS	6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
15			
16	FRANCHISE FEE	7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
31			
32			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF TAXES OTHER THAN
 INCOME TAXES FOR THE HISTORICAL BASE YEAR,
 HISTORICAL BASE YEAR + 1, AND THE TEST YEAR.
 FOR EACH TAX, INDICATE THE AMOUNT CHARGED
 TO OPERATING EXPENSES. COMPLETE COLUMNS
 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND
 TEST YEAR ONLY

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS (\$)	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.800%	SEE NOTE #1	498	498	0.996587	496	496
3								
4	STATE UNEMPLOYMENT	0.570%	SEE NOTE #2	355	355	0.996587	354	354
5								
6	FICA	7.650%	SEE NOTE #3	47,965	47,965	0.996587	47,801	47,801
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4			0.000000		
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	8,193	8,193	1.000000	8,193	8,193
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	260,587	260,587	0.995543	259,426	259,426
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	274,312	274,312	1.000000	274,312	274,312
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	495,712	495,712	1.000000	495,712	495,712
17								
18	OCCUPATIONAL LICENSE	VARIOUS		31	31	0.996587	31	31
19								
20	OTHER	VARIOUS		568	568	0.482075	274	274
21								
22	TOTAL			1,088,222	1,088,222	0.998509	1,086,600	1,086,600
23								
24								
25								
26								
27								
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39	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
40								

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION:
 PROVIDE A SCHEDULE OF TAXES OTHER THAN
 INCOME TAXES FOR THE HISTORICAL BASE YEAR,
 HISTORICAL BASE YEAR + 1, AND THE TEST YEAR.
 FOR EACH TAX, INDICATE THE AMOUNT CHARGED
 TO OPERATING EXPENSES. COMPLETE COLUMNS
 5, 6, AND 7 FOR THE HISTORICAL BASE YEAR AND
 TEST YEAR ONLY

TYPE OF DATA SHOWN:
 ___ PROJECTED TEST YEAR ENDED 12/31/10
 X PRIOR YEAR ENDED 12/31/09
 ___ HISTORICAL YEAR ENDED 12/31/08
 ___ PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Robert E. Barrett, Jr.

LINE NO.	TYPE OF TAX	(1)	(2)	(3)
LINE NO.	TYPE OF TAX		NOTE NO.	BASIS
1				
2	FEDERAL UNEMPLOYMENT		1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3				
4	STATE UNEMPLOYMENT		2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5				
6	FICA		3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 6.2% UP TO A MAXIMUM OF \$106,800 IN 2009 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7				
8	STATE INTANGIBLE		4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
9				
10				
11	UTILITY ASSESSMENT FEE		5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
12				
13	GROSS RECEIPTS		6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
14				
15	FRANCHISE FEE		7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
16				
17				
18				
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38				
39	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
40				

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR + 1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6 AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11
 WITNESS: Kim Ousdahl

LINE NO.	(1) TYPE OF TAX	(2) RATE	(3) TAX BASIS (\$)	(4) TOTAL AMOUNT (\$000)	(5) AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	(6) JURISDICTIONAL FACTOR	(7) AMOUNT (\$000)	(8) JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.800%	SEE NOTE #1	481	481	0.996177	479	479
3								
4	STATE UNEMPLOYMENT	0.570%	SEE NOTE #2	281	281	0.996177	280	280
5								
6	FICA	7.650%	SEE NOTE #3	46,570	46,570	0.996177	46,392	46,392
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4			0.000000		
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	8,022	8,022	1.000000	8,022	8,022
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	238,260	238,260	0.995616	237,215	237,215
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	280,145	280,145	1.000000	280,145	280,145
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	499,927	499,927	1.000000	499,927	499,927
17								
18	OCCUPATIONAL LICENSE	VARIOUS		62	62	0.996177	61	61
19								
20	OTHER	VARIOUS		916	916	0.594819	545	545
21								
22	TOTAL			1,074,663	1,074,663	0.998514	1,073,066	1,073,066
23								
24								
25								
26								
27	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
28								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION:

PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORICAL BASE YEAR, HISTORICAL BASE YEAR + 1, AND THE TEST YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. COMPLETE COLUMNS 5, 6 AND 7 FOR THE HISTORICAL BASE YEAR AND TEST YEAR ONLY.

TYPE OF DATA SHOWN:

___ PROJECTED TEST YEAR ENDED 12/31/10
___ PRIOR YEAR ENDED 12/31/09
X HISTORICAL TEST YEAR ENDED 12/31/08
___ PROJ. SUBSEQUENT YR ENDED 12/31/11
WITNESS: Kim Ousdahl

LINE NO.	(1) TYPE OF TAX	(2) NOTE NO.	(3) BASIS
1			
2	FEDERAL UNEMPLOYMENT	1	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
3			
4	STATE UNEMPLOYMENT	2	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE UP TO A MAXIMUM OF \$7,000.
5			
6	FICA	3	APPLIED TO TAXABLE WAGES OF EACH EMPLOYEE AT A RATE OF 6.2% UP TO A MAXIMUM OF \$102,000 IN 2008 AND 1.45% TO ALL TAXABLE WAGES FOR MEDICARE.
7			
8			
9	STATE INTANGIBLE	4	APPLIED TO THE MARKET VALUE OF INTANGIBLE PROPERTY (ACCOUNTS RECEIVABLE, NOTES AND OTHER OBLIGATIONS, ETC.), AS OF JANUARY 1 OF EACH YEAR.
10			
11			
12	UTILITY ASSESSMENT FEE	5	APPLIED TO GROSS OPERATING REVENUES DERIVED FROM RETAIL SALES.
13			
14	GROSS RECEIPTS	6	APPLIED TO REVENUES COLLECTED FROM THE SALE OF ELECTRICITY.
15			
16	FRANCHISE FEE	7	APPLIED TO BASE REVENUES FROM ELECTRIC SALES INCLUDING FUEL AND OTHER CLAUSE ADJUSTMENTS FOR CUSTOMER CLASSES SPECIFIED IN THE INDIVIDUAL FRANCHISE ORDINANCES. FRANCHISE FEE IS SPECIFIED IN FRANCHISE ORDINANCES, REDUCED BY TAXES, LICENSES OR OTHER IMPOSITIONS LEVIED BY THE GRANTOR.
17			
18			
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30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
31			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a calculation of the Gross Receipt Tax
 and Regulatory Assessment Fee for the historical base year,
 historical base year + 1, and the test year.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended 12/31/09
 Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

(\$000) Where Applicable

Line No.	(1)	(2)			(3)			(4)			(5)			(6)			(7)		
		GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE			HISTORICAL BASE YEAR			HISTORICAL BASE YEAR + 1			TEST YEAR					
		HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR
1	TOTAL OPERATING REVENUES	11,646,791	11,661,345	11,398,136	11,646,791	11,661,345	11,398,136												
2																			
3	LESS: UNBILLED RETAIL REVENUES	(5,798)	18,828	(760)	(5,798)	18,828	(760)												
4																			
5	BILLED REVENUES	<u>11,652,587</u>	<u>11,642,517</u>	<u>11,398,896</u>	<u>11,652,587</u>	<u>11,642,517</u>	<u>11,398,896</u>												
6																			
7	SALES FOR RESALE	166,514	193,544	268,349	166,514	193,544	268,349												
8																			
9	PROVISIONS FOR REFUND	(11,929)	-	-	-	-	-												
10																			
11	LATE PAYMENT FIELD COLLECTIONS	41,950	45,159	46,025	-	-	-												
12																			
13	MISCELLANEOUS SERVICE REVENUE	31,484	30,117	30,224	-	-	-												
14																			
15	RENT ELECTRIC PROPERTY	42,996	45,141	47,008	-	33,488	34,575												
16																			
17	OTHER REVENUES	70,992	76,822	80,095	9,849	46,840	49,520												
18																			
19	DEFERRED REVENUES	14,723	(148,620)	148,562	14,723	(148,620)	148,562												
20																			
21	OTHER REVENUE ADJUSTMENTS	60,518	446,689	406,446	98,856	137,567	128,897												
22																			
23	TOTAL ADJUSTMENTS	<u>417,248</u>	<u>688,852</u>	<u>1,026,709</u>	<u>289,941</u>	<u>262,819</u>	<u>629,903</u>												
24																			
25	ADJUSTED BILLED REVENUES	<u>11,235,339</u>	<u>10,953,665</u>	<u>10,372,187</u>	<u>11,362,646</u>	<u>11,379,699</u>	<u>10,768,993</u>												
26																			
27	TAX RATE - BILLED REVENUES	2.50%	2.50%	2.50%	0.072%	0.072%	0.072%												
28																			
29	TAX AMOUNT ON BILLED REVENUES	<u>280,883</u>	<u>273,842</u>	<u>259,305</u>	<u>8,181</u>	<u>8,193</u>	<u>7,754</u>												
30																			
31	UNBILLED REVENUES	(5,798)	18,828	(760)	-	-	-												
32																			
33	TAX AMOUNT ON UNBILLED REVENUES	<u>(145)</u>	<u>471</u>	<u>(19)</u>	<u>-</u>	<u>-</u>	<u>-</u>												
34																			
35	OTHER TAX ADJUSTMENTS(A)	(594)	-	-	(159)	-	-												
36																			
37	TAX AMOUNT	<u><u>280,145</u></u>	<u><u>274,312</u></u>	<u><u>259,286</u></u>	<u><u>8,022</u></u>	<u><u>8,193</u></u>	<u><u>7,754</u></u>												
38																			

NOTE: Totals may not add due to rounding.

NOTE: (A) Adjustments reflect difference in the tax calculation shown for the purpose of this MFR and 2008 actual revenue taxes

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATIONS OF THE STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Kim Ousdahl

DOCKET NO. 080677-EI

(\$000)

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL	(5) STATE	(6) FEDERAL	(7) TOTAL
1	NET UTILITY OPERATING INCOME	1,006,146	1,006,146				
2	ADD INCOME TAX ACCOUNTS	376,295	376,295				
3	INTEREST EXPENSE	393,156	393,156				
4							
5	TAXABLE INCOME PER BOOKS	989,285	989,285				
6							
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
8	ADD: BOOK DEPRECIATION	1,016,043	1,016,043				
9	less: AFUDC Flow Through	(16,581)	(16,581)				
10	Add. Nuclear Fuel-Book	156,342	156,342				
11	LESS: TAX DEPRECIATION	(1,112,522)	(1,112,522)				
12	Total Depreciation	43,282	43,282		(2,380)	(14,315)	
13							
14	AFUDC Debt	(12,351)	(12,351)		679	4,085	
15	AIX Software	(103)	(103)		6	34	
16	Amortization of Mitigation Bank Rights	(8,487)	(8,487)		467	2,807	
17	Uncollectible Accounts	(2,119)	(2,119)		117	701	
18	Cable Injection	(2,574)	(2,574)		142	851	
19	Computer Software	(15,000)	(15,000)		825	4,961	
20	Gain on Emission Allowances	(174)	(174)		10	58	
21	Cost of Removal	(73,352)	(73,352)		4,034	24,261	
22	Deferred Compensation	1,255	1,255		(69)	(415)	
23	Clause Cost Deferrals, Recoveries	82,848	82,848		(4,557)	(27,402)	
24	Docking Fees	248	248		(14)	(82)	
25	FAS 106 Subsidy	1,351	1,351		(74)	(447)	
26	FMPA Settlement Agreement	(1,472)	(1,472)		81	487	
27	Gain Disposition of Property	(1,070)	(1,070)		59	354	
28	Gain/Loss Reaquired Debt	2,949	2,949		(162)	(975)	
29	Gain on Gas contracts	(122)	(122)		7	40	
30	Gain Loss Retired Assets	(3,063)	(3,063)		168	1,013	
31	IBM Credit	(175)	(175)		10	58	
32	Injuries and Damages	1,000	1,000		(55)	(331)	
33	Interest on Tax Deficiency	1	1		(0)	(0)	
34	Loss on Disposition of Property	161	161		(9)	(53)	
35	Method Life CIAC	54,327	54,327		(2,988)	(17,969)	
36	Method Life CPI	143,038	143,038		(7,867)	(47,310)	
37	Mixed Service Costs	(125,000)	(125,000)		6,875	41,344	
38	Nuclear Amortization of Regulatory Credit	(6,955)	(6,955)		383	2,300	
39	Nuclear Fuel Interest	(927)	(927)		51	307	
40	Nuclear Last Core Expense	4,776	4,776		(263)	(1,580)	
41	Nuclear Disposal	0	0		0	0	
42	Nuclear Maintenance Reserve	(7,375)	(7,375)		406	2,439	
43	Nuclear M&S Inventory	1,072	1,072		(59)	(355)	
44	Pension SFAS 87	(30,644)	(30,644)		1,685	10,136	
45	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						

(See Note A on Page 3)

(See Note A on Page 3)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATIONS OF THE STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

Projected Test Year Ended 12/31/10

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Kim Ousdahl

DOCKET NO. 080677-EI

(\$000)

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL	(5) STATE	(6) FEDERAL	(7) TOTAL
				(See Note A on Page 3)			(See Note A on Page 3)
1	Officer Insurance	761	761		(42)	(252)	
2	Post Retirement Benefits	(2,581)	(2,581)		142	854	
3	Post Retirement SFAS 112	2,359	2,359		(130)	(780)	
4	Premium Lighting Program	2,163	2,163		(119)	(715)	
5	Prepaid Franchise	855	855		(47)	(283)	
6	Prepaid Insurance	(223)	(223)		12	74	
7	Property taxes						
8	Repair Allowance	(14,300)	(14,300)		787	4,730	
9	Repair Projects	(500,951)	(500,951)		27,552	165,690	
10	SJRPP Decommissioning	2,724	2,724		(150)	(901)	
11	SJRPP Deferred Interest	(3,727)	(3,727)		205	1,233	
12	Storm Recovery Securitization	65,083	65,083		(3,580)	(21,528)	
13	Vacation Accrual	1,255	1,255		(69)	(415)	
14	Nuclear Recovery Costs	143,514	143,514		(7,893)	(47,467)	
15	Additional Depreciation	(41,354)	0		2,274	(796)	
16	Additional Repair Allowance	(9,492)	0		522	(183)	
17	TOTAL TEMPORARY DIFFERENCES	<u>(308,569)</u>	<u>(257,723)</u>		<u>16,971</u>	<u>84,263</u>	
18							
19	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
20	Tax Exempt Interest						
21	AFUDC-Equity	16,581	16,581				
22	Business Meals	2,332	2,332				
23	Manufacturer's Deduction	(13,772)	(13,772)				
24	Fuel Tax Credit - Add Back	84	84				
25	FAS 106 Subsidy	(1,351)	(1,351)				
26	State Exemption	(5)					
27	TOTAL PERMANENT ADJUSTMENTS	<u>3,869</u>	<u>3,874</u>		<u>0</u>	<u>0</u>	
28							
29	ADJUSTMENTS TO DEFERRED TAXES						
30							
31	STATE TAXABLE INCOME	<u>684,585</u>			<u>16,971</u>	<u>84,263</u>	
32	STATE INCOME TAX AT 5.5% (NOTE B)	<u>37,652</u>					
33							
34	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
35							
36	TOTAL ADJUSTMENTS TO STATE INCOME TAX	<u>0</u>			<u>(145)</u>		
37							
38	STATE INCOME TAX	<u>37,652</u>	<u>(37,652)</u>		<u>16,826</u>		
39	FEDERAL TAXABLE INCOME AFTER STATE	<u></u>	<u>687,783</u>		<u></u>		
40							
41							
42	(NOTE B) - REPRESENTS FLORIDA STATE TAX RATE.						
43							
44	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATIONS OF THE STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO. 080677-EI

(\$000)

Witness: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	FEDERAL TAXABLE INCOME		697,783			84,263	
2	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		244,224				
3							
4	ADJUSTMENTS TO FEDERAL INCOME TAX						
5	ORIGINATING ITC		(104,172)			104,172	
6							
7	AMORTIZATION OF EXCESS DEFERRED TAXES					(1,370)	
8							
9	OTHER ADJUSTMENTS (LIST)						
10	Fuel Credit		(84)				
11	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(104,256)			102,802	
12							
13	ADJUSTMENTS TO DEFERRED TAXES						
14							
15							
16							
17	FEDERAL INCOME TAX		139,968			187,065	
18							
19	ITC AMORTIZATION					(5,216)	
20						181,849	
21							
22							
23							
24							
25							
26							
27							
28	(NOTE A) - SUMMARY OF INCOME TAX EXPENSE:						
29							
30		FEDERAL	STATE	TOTAL			
31	CURRENT TAX EXPENSE	139,968	37,852	177,820			
32	DEFERRED INCOME TAX EXPENSE	82,893	16,826	99,720			
33	INVESTMENT TAX CREDITS, NET	98,956	0	98,956			
34	TOTAL INCOME TAX PROVISION	321,817	54,478	376,296			
35							
36							
37							
38							
39							
40							
41							
42	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						
43							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See note A on Page 3)
1	NET UTILITY OPERATING INCOME	\$ 1,102,375	\$ 1,102,375				
2	ADD INCOME TAX ACCOUNTS	454,704	454,704				
3	LESS INTEREST CHARGES (FROM C-23) (Note 1)	327,317	327,317				
4							
5	TAXABLE INCOME PER BOOKS	\$ 1,229,762	\$ 1,229,762				
6							
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
8	ADD: BOOK DEPRECIATION	1,015,839	1,015,839				
9	LESS: AFUDC Equity	(14,950)	(14,950)				
10	ADD: Nuclear Fuel - Book	105,815	105,815				
11	LESS: TAX DEPRECIATION	(1,041,857)	(1,305,106)				
12		64,847	(198,402)		(3,984)	66,046	
13							
14	AFUDC Debt	(13,342)	(13,342)		734	4,413	
15	Amortization of Mitigation Bank Rights	(6,121)	(6,121)		337	2,025	
16	Amortization of Intangibles	(774)	(774)		43	256	
17	Uncollectible Accounts	5,322	5,322		(293)	(1,760)	
18	Cable Injection	(1,427)	(1,427)		79	472	
19	Computer Software	(40,872)	(40,872)		2,248	13,519	
20	Cost of Removal	(86,090)	(86,090)		4,735	28,474	
21	Deferred Compensation	(888)	(888)		43	281	
22	Clause Cost Deferrals, Recoveries	(96,553)	(96,553)		5,309	31,929	
23	Environmental Liability	(2,422)	(2,422)		133	801	
24	FMPA Settlement Agreement	(1,472)	(1,472)		81	487	
25	FPSC Revenue Refund	5,773	5,773		(318)	(1,909)	
26	Gain Disposition of Property	1,668	1,668		(92)	(555)	
27	Gain Loss Reacquired Debt	2,949	2,949		(162)	(975)	
28	Glades Reimbursement	2,500	2,500		(138)	(827)	
29	Home Purchase Program	(637)	(637)		35	211	
30	DBT Costs	3,327	3,327		(183)	(1,100)	
31	Injuries and Damages	(7,313)	(7,313)		402	2,418	
32	Mark to Market-Pwr N/Q Hedges	(703)	(703)		39	232	
33	Method Life CIAC	52,542	52,542		(2,890)	(17,378)	
34	Method Life CPI	52,821	52,821		(2,905)	(17,471)	
35	Mixed Service Costs	(125,000)	(125,000)		6,875	41,344	
36	Non Ded Medic Contribution	6,658	6,658		(366)	(2,202)	
37	Nuclear Amortization of Regulatory Credit	(6,955)	(6,955)		383	2,300	
38	Nuclear COLA Payroll	(1,926)	(1,926)		106	637	
39	Nuclear Fuel Interest	(3,223)	(3,223)		177	1,066	
40	Nuclear Last Core Expense	4,776	4,776		(263)	(1,580)	
41	Nuclear Maintenance Reserve	16,252	16,252		(894)	(5,375)	
42	Nuclear M&S Inventory	1,072	1,072		(59)	(354)	
43	Pension SFAS 87	(61,143)	(61,143)		3,363	20,223	
44	Oil Avoided Premium Surcharge	(2,464)	(2,464)		136	815	
45	Post Retirement Benefits	657	657		(36)	(217)	

SUPPORTING SCHEDULES: C-23

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See note A on Page 3)
1	Post Retirement SFAS 112	2,526	2,526		(139)	(835)	
2	Premium Lighting Program	1,990	1,990		(109)	(658)	
3	Prepaid Franchise	(2,252)	(2,252)		124	745	
4	Regulatory Impact	(6,410)	(6,410)		353	2,120	
5	Repair Allowance	(8,000)	(7,000)		440	2,296	
6	Repair Projects	(338,575)	(338,575)		18,622	111,984	
7	SJRPP Decommissioning	2,082	2,082		(115)	(689)	
8	SJRPP Deferred Interest	(3,727)	(3,727)		205	1,237	
9	Storm Recovery Securitization	(1,620)	(1,620)		89	536	
10	Welfare Capitalized	12,117	12,117		(666)	(4,008)	
11	Unbilled Revenue-Clauses	15,899	15,899		(874)	(5,259)	
12	Vacation Accrual	1,033	1,033		(57)	(332)	
13	Nuclear Recovery Costs	(12,843)	(12,843)		605	4,350	
14	Other	(2,244)	(2,244)		137	726	
15	TOTAL TEMPORARY DIFFERENCES	(578,184)	(840,434)		31,287	278,457	
16							
17	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
18	AFUDC Equity	14,951	14,950				
19	Business Meals	2,289	2,289				
20	Manufacturer's Deduction	(1,694)	(1,694)				
21	FAS 106 Subsidy	(1,351)	(1,351)				
22	Other	1,229	1,229				
23	State Exemption	(5)					
24	TOTAL PERMANENT ADJUSTMENTS	15,420	15,424				
25							
26	ADJUSTMENTS TO DEFERRED TAXES						
27							
28	STATE TAXABLE INCOME	666,997			\$ 31,287		
29	STATE INCOME TAX (5.5% Florida, 8.5% New Hampshire)	36,745					
30							
31	FEDERAL TAXABLE INCOME		404,752			278,457	
32	STATE TAX DEDUCTION		(36,745)				
33			368,007				
34	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		128,802				
35							
36	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
37	Return to Accrual Out of Per Adj	(392)			652		
38	Out of Period Adjustments	373			(405)		
39	Agreed to IRS Audit Adjustments	(2,267)			2,432		
40	FIN 48 Current Income Tax relating to Section	213					
41							
42	TOTAL ADJUSTMENTS TO STATE INCOME TAX	(2,074)			2,679		
43							
44	STATE INCOME TAX	34,672			33,965		
45							

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/08

DOCKET NO.: 080677-EI

Witness: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX	
		(2) STATE	(3) FEDERAL	(4) TOTAL (See note A)	(5) STATE	(6) FEDERAL
1	ADJUSTMENTS TO FEDERAL INCOME TAX (LIST)					
2	Return to Accrual Out of Per Adj		(2,300)			4,533
3	Out of Period Adjustments					(1,580)
4	Agreed to IRS Audit Adjustments		(2,173)			1,869
5	Wilma Employee Retention Credit		(7,558)			
6	FIN 48 Current Income Tax relating to Section 199		1,280			
7						
8	TOTAL ADJUSTMENTS FEDERAL INCOME TAX		\$ (10,751)			4,823
9						
10	FEDERAL INCOME TAX		\$ 118,051			283,279
11						
12	ITC AMORTIZATION					(15,263)
13						268,016
14						
15	(NOTE A) SUMMARY OF INCOME TAX EXPENSE:					
16		FEDERAL	STATE	TOTAL		
17	CURRENT TAX EXPENSE	118,051	34,672	152,723		
18	DEFERRED INCOME TAXES	283,279	33,965	317,245		
19	INVESTMENT TAX CREDITS, NET	(15,263)		(15,263)		
20	TOTAL INCOME TAX PROVISION	386,067	68,637	454,704		

Note 1: Interest expense includes \$729 thousand of interest income related to FPL Recovery Funding, LLC.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:
PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO
CALCULATE NET OPERATING INCOME TAXES ON
SCHEDULE C-22. IF THE BASIS FOR ALLOCATING
INTEREST USED IN THE TAX CALCULATION DIFFERS
FROM THE BASIS USED IN ALLOCATING CURRENT
INCOME TAX EXPENSE, THE DIFFERING BASES SHOULD
BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.: 080677-EI

WITNESS: Robert E. Barrett, Jr., Kim Ousdahl

LINE NO.	(1) DESCRIPTION	(2) HISTORICAL BASE YEAR ENDED 12/31/2008 (\$000)	(3) TEST YEAR ENDED 12/31/2010 (\$000)
1	INTEREST ON LONG TERM DEBT	294,617	362,457
2			
3	AMORTIZATION OF LONG TERM DEBT	7,404	8,711
4			
5	INTEREST ON SHORT TERM DEBT	8,921	5,383
6			
7	INTEREST ON CUSTOMER DEPOSITS	32,516	37,459
8			
9	OTHER INTEREST EXPENSE	3,052	25
10			
11	LESS ALLOWANCE FOR FUNDS	(18,464)	(20,879)
12	USED DURING CONSTRUCTION		
13			
14			
15	TOTAL INTEREST EXPENSE	328,046	393,156
16			
17			
18	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
19			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Kim Ousdahl

Line No.	(1)	(2) Amount	(3) Percent of Capital	(4) Cost Rate	(5) Weighted Cost
1.	NOTE: FPL GROUP, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2010				
2.	Long Term Debt	\$	%	%	%
3.	Short Term Debt				
4.	Preferred Stock				
5.	Common Equity				
6.	Deferred Income Tax				
7.	Investment Tax Credits				
8.	Other (specify)				
9.	Total	\$ <u> </u>	<u>100.00%</u>		<u> </u> %
10.	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary				= <u> </u> %

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl

DOCKET NO. 080677-EI

Line No.	(1)	(2) Amount	(3) Percent of Capital	(4) Cost Rate	(5) Weighted Cost
1.	NOTE: FPL GROUP, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2008				
2.	Long Term Debt	\$	%	%	%
3.	Short Term Debt				
4.	Preferred Stock				
5.	Common Equity				
6.	Deferred Income Tax				
7.	Investment Tax Credits				
8.	Other (specify)				
9.	Total	\$ <u> </u>	<u>100.00%</u>		<u> </u> %
10.	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary				= <u> </u> %

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Witness: Kim Ousdahl

(\$000)

Line No.	(1) Balance and Activity	(2) Protected	(3) Unprotected	(4) Total Excess/(Deficient)
1				
2				
3				
4				
5	Balance at Beginning of the Historical Year	\$16,651	\$19,372	\$36,023
6	Historical Year Amortization	<u>(1,567)</u>	<u>(1,674)</u>	<u>(3,241)</u>
7				
8	Balance at Beginning of Historical Year + 1	15,084	17,698	32,782
9	Historical Year + 1 Amortization	<u>(1,146)</u>	<u>(1,225)</u>	<u>(2,371)</u>
10				
11	Balance at Beginning of Projected Test Year	13,938	16,473	30,411
12	Projected Test Year Amortization	<u>(733)</u>	<u>(783)</u>	<u>(1,516)</u>
13				
14	Balance at End of Projected Test Year	<u>\$13,205</u>	<u>\$15,690</u>	<u>\$28,895</u>
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 080677-EI

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
Witness: Kim Ousdahl

- 1 Florida Power & Light Company's (FPL) and its subsidiaries' income tax returns and the IRS revenue agent's report are proprietary confidential
- 2 business information under Section 366.093, Florida Administrative Code, and Section 6103 of the Internal Revenue Code. Provided that
- 3 appropriate confidentiality arrangements are made, the income tax returns and most recent final IRS revenue agent's report for FPL and its
- 4 subsidiaries will be made available for review at the Company's office located at 700 Universe Boulevard, Juno Beach, Florida 33408.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO. 080677-EI

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended ___/___/___ Historical Test Year Ended ___/___/___

Witness: Kim Ousdahl

Line
No.

- 1 Florida Power & Light Company (FPL) is a member of a consolidated group, FPL Group, Inc. and Subsidiaries, which files
2 a consolidated Federal Income Tax Return.
3
4 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue
5 Code section 1552(a)(2), Reg. 1.1502-33(d)(2)(ii), and a tax sharing agreement among the members of the consolidated group. Under
6 the tax sharing agreement, FPL and its subsidiaries are allocated income taxes on a separate company basis. Therefore, the amount of tax
7 allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Provide the requested miscellaneous tax information.

 Projected Test Year Ended ___/___/___ Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08

DOCKET NO.: 080677-EI

Witness: Kim Ousdahl

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1							
2	1. For profit and loss purposes, which IRC section 1552						
3	method is used for tax allocation?						
4							
5	See response to Schedule C-27 for method used for tax allocation.						
6							
7	2. What tax years are open with the IRS?						
8							
9	Open tax years are from 1988 to 2008. Except for the appeal of the repair and						
10	Investment Tax Credit issues, FPL is effectively no longer subject to federal						
11	or state examinations by taxing authorities for years prior to 2000.						
12							
13	3. For the last three tax years, what dollars were paid to or						
14	received from the parent for federal income taxes?						
15		2005	2006	2007			
16		(\$000)	(\$000)	(\$000)			
17	Federal Income Tax Paid(Received)	(\$220,643)	\$621,682	\$246,750			
18							
19							
20							
21	4. How were the amounts in (3) treated?						
22							
23	The income tax payments are calculated on a separate company basis.						
24	These amounts are treated as payments of federal income taxes by Florida Power & Light Company						
25							
26							
27	5. For each of the last three years, what was the dollar amount of						
28	interest deducted on the parent ONLY tax return?						
29		2005	2006	2007			
30		(\$000)	(\$000)	(\$000)			
31	Interest deducted						
32							
33	No interest on debt reflected on parent ONLY tax return.						
34							
35							
36							
37							
38							
39							
40							
41							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION:
 Provide the requested miscellaneous tax information.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/09
 Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1							
2							
3	6. Complete the following chart for the last three years:				Income (loss)		
4							
5							
6							
7							
8							
9	Parent Only						
10							
11	Applicant Only						
12							
13	Total Group						
14							
15	Total Group Excluding						
16	Parent & Applicant						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							

(1) As noted in MFR C-26, the tax returns on which this information appears are considered proprietary confidential business information under Section 366.093, Florida Statutes, and Section 6103 of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the requested data will be made available for review at the FPL Juno Beach office.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

Line No.	(1) Description of Property (A)	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Reclassification Date(s)	(7) Original Amount Recorded (\$000)	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss) (\$000)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended 12/31/2006
1	<u>ACCOUNT 407.311 - LOSS FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u>												
2													
3	YAMATO-RAINBERRY RW - FLORIDA REGIONAL		2004				11				(1)	(1)	
4	VARIOUS		2005				718				(76)		
5	IMPERIAL SUB-GRNT ESMNT CITY OF BONITA SPRINGS		2006				2				(0)		
6	NONE		2007				-				-		
7	NONE		2008				-				-		
8	NONE		2009				-				-		
9	NONE		2010				-				-		
10	SUBTOTAL						731				(77)	(1)	
11													
12	<u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u>												
13													
14	TURKEY POINT-DAVIS-SALE VESSEL LAND CORP		2004				18				1,385	1,392	
15	VARIOUS		2004				58				323	323	
16	NAPLES OFFICE SLE TO SHERIDAN DEALERSHIP		2005				568				1,799		
17	DELRAY BEACH OFFICE SALE -ASCOT COMMERCE		2005				2,453				1,960		
18	VARIOUS		2005				88				815		
19	VARIOUS		2006				0				194		
20	VARIOUS		2007				67				1,080		
21	DADE-DAVIS TRANS RW LND SLE 47 DEDICATION		2008				25				980		
22	DADE LAUDERDALE 3 & 4 T-LINE RW SALE		2008				7				1,100		
23	VARIOUS		2008				22				67		
24	NONE		2009				-				-		
25	NONE		2010				-				-		
26	SUBTOTAL						3,305				9,721	1,715	
27													
28	<u>ACCOUNT 411.610 - FUTURE USE GAIN FROM DISPOSITION OF UTILITY PLANT</u>												
29													
30	BUNNELL-ANGELA RW-PARTIAL REL OF EASMNT		2004				84				54	55	
31	SEABOARD AIRLINE RAILROAD RW-SLE BECKER		2005				0				61		
32	SPANGLER EXCHNG LND SLE TO BROWARD CNTY		2006				49				1,277		
33	VARIOUS		2006				739				804		
34	GILLETTE PORT MANATEE-REL OF EASEMENT		2007				14				11		
35	NONE		2008				-				-		
36	NONE		2009				-				-		
37	NONE		2010				-				-		
38	SUBTOTAL						885				2,207	55	
39													
40	NOTES:												
41	(A) INDIVIDUAL GAINS/LOSSES OF LESS THAN \$1 MILLION ARE SHOWN IN THE AGGREGATE.												
42													
43	TOTALS MAY NOT ADD DUE TO ROUNDING.												

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

Line No.	(1) Description of Property (A)	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Reclassification Date(s)	(7) Original Amount Recorded (\$000)	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss) (\$000)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended 12/31/2006
1													
2													
3	<u>ACCOUNT 411.630 - DEFERRED GAIN ON MITIGATION BANK</u>												
4													
5	NONE		2008				-				-		
6	MITIGATION BANKING PHASE I DEFERRED GAIN		2007				11,841				1,536		
7	MITIGATION PHS I GAIN NET ACTIVITY 2007		2008				11,389				1,490		
8	NONE		2009				-				-		
9	NONE		2010				-				-		
10	SUBTOTAL						23,030				3,026		
11													
12													
13	<u>ACCOUNT 411.640 - GAIN ON INVOLUNTARY DISPOSITION OF FUTURE USE PROPERTY</u>												
14													
15	NONE		2006				-				-		
16	NONE		2007				-				-		
17	TURKEY POINT LEVEE ROW SALE		2008				41				626		
18	NONE		2009				-				-		
19	NONE		2010				-				-		
20	SUBTOTAL						41				626		
21													
22													
23	<u>ACCOUNT 411.710 - FUTURE USE LOSS FROM DISPOSITION OF UTILITY PLANT</u>												
24													
25	RINEHART SUB-GRNT ESMNT BGZM (2002)		2004				53				(3)	(3)	
26	MANATEE-RINGLING RW SUBORDINATION MANATEE		2005				161				(98)		
27	NONE		2006				-				-		
28	NONE		2007				-				-		
29	NONE		2008				-				-		
30	NONE		2009				-				-		
31	NONE		2010				-				-		
32	SUBTOTAL						214				(101)	(3)	
33													
34							TOTAL				28,206	15,402	1,766
35													
36													
37	NOTES:												
38	(A) INDIVIDUAL GAINS/LOSSES OF LESS THAN \$1 MILLION ARE SHOWN IN THE AGGREGATE.												
39													
40	TOTALS MAY NOT ADD DUE TO ROUNDING.												
41													

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Kim Ousdahl

DOCKET NO.: 080677-EI

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) Charge or Credit During Year Amount (000)	(6) Acct. No.	(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies
	(see Note 3)						(See Note 4)	
1	NextEra Energy Resources	Affiliate	P (see Note 1)	N/A	\$22,957,510		\$22,957,510	
2								
3	NextEra Energy Resources	Affiliate	R (see Note 2)	N/A	\$4,020,000		\$4,020,000	
4								
5	NextEra Energy Resources - Seabrook, LLC	Affiliate	P (see Note 1)	N/A	\$6,581,379		\$6,581,379	
6								
7	NextEra Energy Resources - Duane Arnold, LLC	Affiliate	P (see Note 1)	N/A	\$6,196,174		\$6,196,174	
8								
9	NextEra Energy Resources - Point Beach, LLC	Affiliate	P (see Note 1)	N/A	\$5,690,174		\$5,690,174	
10								
11	FPL Energy Services, Inc.	Affiliate	P (see Note 1)	N/A	\$5,354,379		\$5,354,379	
12								
13	FPL Energy Services, Inc.	Affiliate	R (see Note 2)	N/A	\$600,000		\$600,000	
14								
15	Alandco, Inc.	Affiliate	P (see Note 1)	N/A	\$26,207		\$26,207	
16								
17	FPL FiberNet, LLC	Affiliate	P (see Note 1)	N/A	\$362,694		\$362,694	
18								
19	FPL FiberNet, LLC	Affiliate	P - Pole Attachment	1/1/2000	\$1,797,694	454.611	\$1,797,694	
20								
21	FPL FiberNet, LLC	Affiliate	R (see Note 2)	N/A	\$7,795,000		\$7,795,000	
22								
23	FPL Group Capital Inc.	Affiliate	P (see Note 1)	N/A	\$77,976,582		\$77,976,582	
24								
25	Palms Insurance Company, LTD	Affiliate	P (see Note 1)	N/A	\$6,749,000		\$6,749,000	
26								
27								
28								

29 Note 1: Services provided by the Utility primarily include accounting, auditing, aviation, communications, computer services, consulting, engineering, facilities
 30 management, financial, general management and administrative, labor relations, legal services, marketing, materials management, payroll processing, printing and
 31 duplicating, procurement, recruiting and security.
 32
 33 Note 2: Amounts above are for services received by the Utility primarily for project management and provision of fiber optic telecommunications services.
 34
 35 Note 3: Actuals will be charged to various O&M and Capital accounts, however, FPL does not budget by account. The amounts are budgeted as either
 36 operating (service related) or non-operating (services provided).
 37
 38 Note 4: Allocable charges between the utility and the parent and the affiliates are allocated primarily by the Massachusetts Formula, which considers revenues, payroll
 39 and gross property. Other allocation methods are used for specific services that benefit specific affiliates (e.g. number of Nuclear Units for support to NextEra
 40 Resources Nuclear plant operations). Other charges are charged directly at the higher of fully loaded cost or market. Budgets are adjusted to reflect net amounts
 41 subsequent to the charges to affiliates.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080677-EI

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
Witness: Kim Ousdahl

Line
No.

1
2 SEE ATTACHMENT 1, FPL'S MOST RECENTLY FILED DIVERSIFICATION REPORT.
3

FLORIDA PUBLIC SERVICE COMMISSION SIGNATURE PAGE

I certify that I am the responsible accounting officer of

FLORIDA POWER & LIGHT COMPANY;

That I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from January 1, 2007 to December 31, 2007, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084.

April 30, 2008

Date

Signed: K. Michael Davis

Signature

K. Michael Davis

Name

Vice President, Accounting and Chief Accounting Officer

Title

FLORIDA POWER & LIGHT
COMPANY AND SUBSIDIARIES
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Affiliation of Officers & Directors

For the Year Ended December 31, 2007

For each director & officer of the Company, list the principal occupation or business affiliation & all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY

Lewis Hay, III – Director, Chairman of the Board & CEO

FPL Energy Maine, Inc., Director and Chairman of the Board
FPL Energy, LLC, CEO
FPL Group Capital Inc, Director, President and CEO
FPL Group Foundation, Inc., Director and Chairman of the Board
FPL Group International, Inc., Director and Chairman of the Board
FPL Group, Inc., Director, Chairman of the Board and CEO
Turner Foods Corporation, Director
Capital One Financial Corporation, Director
Harris Corporation, Director
The Benjamin School, Trustee
Carnegie Mellon University, Tepper School of Business Board of Advisors, Board Member

James L. Robo - Director

FPL Group Capital Inc, Director and Vice President
FPL Group Foundation, Inc., Director
FPL Group Resources Bahamas Asset Holdings, LTD., Director and President
FPL Group Resources Bahamas Micro Pipeline, LTD., Director and President
FPL Group Resources Bahamas Micro Terminal, LTD., Director and President
FPL Group Resources Bahamas One, LTD., Director and President
FPL Group Resources Bahamas Two, LTD., Director and President
FPL Group Resources Bahamas Three, LTD., Director and President
FPL Group Resources LNG Holdings, LLC, President
FPL Group Resources Marketing Holdings, LLC, President
FPL Group, Inc., President and Chief Operating Officer
FPL Investments Inc, Director and President
Sailfish Natural Gas Company, LLC, Vice President
JB Hunt Transport, Inc., Director
Gulfstream Council Boy Scouts of America, Trustee

Armando J. Olivera – Director, President

BXR, LLC, President
FPL Group Foundation, Inc., Director, President & Treasurer
Enterprise Florida, Inc., Trustee
Florida Reliability Council, Chairman (until Feb 2007)
AEIC, Trustee
Southeast Electric Exchange, Chairman
Governor's Task Force on Climate Change, Member

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Moray P. Dewhurst – Director, Senior VP, Finance & Chief Financial Officer**

FPL Group, Inc., VP, Finance & Chief Financial Officer
 FPL Group Capital Inc, Director, Senior VP, Finance & Chief Financial Officer
 Palms Insurance Company Limited, George Town, Cayman Islands, Director
 FPL Recovery Funding LLC, President
 Florida Chamber of Commerce, Director

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Edward F. Tancer – Director, Sr. VP & General Counsel; Asst Sec

Alandco Inc., Director & Secretary
 Alandco I, Inc., Director & Secretary
 Alandco/Cascade, Inc., Director & Secretary
 Colonial Penn Capital Holdings, Inc., Director, President & Secretary
 FPL Energy Services II, Inc., Director
 FPL FiberNet, LLC, Secretary
 FPL Group, Inc., VP & Gen. Counsel & Asst Sec
 FPL Group Capital Inc, Asst Sec
 FPL Group Foundation, Inc., Director
 FPL Group Holdings I, Inc., Director, President & Secretary
 FPL Group Holdings 2, Inc., Director, President & Secretary
 FPL Holdings Inc, Director, President & Secretary
 FPL Recovery Funding, LLC, Secretary
 Pipeline Funding, LLC, Secretary
 Praxis Group, Inc., Director, President & Secretary
 Turner Foods Corporation, Director, President & Secretary
 West Boca Security, Inc., Asst Sec

Robert H. Escoto – Sr. VP, Human Resources & Assistant Secretary

FPL Group, Inc., VP, Human Resources & Asst Sec
 FPL Group Foundation, Inc., VP
 FPL Historical Museum, Inc. Director
 Urban League of Palm Beach County, Director

Robert L. McGrath – Senior VP, Engineering, Construction & Corporate Services

FPL Energy, LLC, VP
 FPL Energy Callahan Wind GP, LLC, VP
 FPL Energy MH700, LLC, VP,
 FPL Group, Inc., VP, Engineering, Construction & Corporate Services

Manoochehr K. Nazar – Senior VP and Nuclear Chief Operating Officer

None

Antonio Rodriguez – Director & Senior VP, Power Generation Division

FPL Group, Inc., VP, Power Generation Division
 FPL Energy Operating Services, Inc., Director & President
 FPL Energy Virginia Power Services, Inc., Director & President
 FPL Historical Museum, Inc., Director
 Hispanic Chamber of Commerce-Palm Beach County, Director

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

John A. Stall – Director & Senior VP, Nuclear Division

FPL Energy Duane Arnold, LLC, VP
FPL Energy Point Beach, LLC, VP
FPL Energy Seabrook, LLC, Senior VP & Chief Nuclear Officer
FPL Group, Inc. – Vice President, Nuclear Division
Private Fuel Storage L.L.C., Manager

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Adalberto Alfonso – VP, Distribution

Scherer Plant Managing Board, Board Member
St. Johns River Power Park, Executive Committee, Committee Member

Craig W. Arcari – VP, Power Generation Technical Services

None

Alissa E. Ballot – VP & Corporate Secretary

FPL Energy Services, Inc., Secretary
FPL Energy Services II, Inc., Secretary
FPL Enersys, Inc., Secretary
FPL Group, Inc., VP & Corporate Secretary
FPL Group Capital Inc, Secretary
FPL Services, LLC, Secretary
FPL Group Foundation, Inc., Secretary
Temple Israel of West Palm Beach, Inc., a Florida non-profit corporation, Secretary (until Feb 2008)

Jeffrey S. Bartel - VP, Corporate & External Affairs

Gulliver Schools, Inc., Chairman of the Board & President
United Way of Miami-Dade County, Director
Beacon Council, Director
Florida Grand Opera, Director
Performing Arts Center of Miami, Trustee

Deborah H. Caplan – VP, Integrated Supply Chain

None

K. Michael Davis - VP, Accounting & Chief Accounting Officer

FPL Group, Inc., Controller & Chief Accounting Officer
FPL Group Capital Inc, Controller & Chief Accounting Officer
FPL Recovery Funding LLC, Chief Accounting Officer

Sam A. Forrest – Vice President, Energy Marketing & Trading

None

Martin Gettler – VP, Nuclear Projects

None

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

Donald Grissette – VP, Nuclear Training and Performance
None

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Paul W. Hamilton – VP, State Legislative Affairs
None

G. Keith Hardy - VP, Power Generation Technical Services
Florida Atlantic University College of Engineering & Computer Science Advisory Council, Member

James P. Higgins – VP, Tax
BAC Investments Corp., Director
BXR, LLC, Treasurer
EMB Investments, Inc., Director & Vice President
FPL Energy Virginia Funding Corporation, Director
FPL Group, Inc., VP, Tax
FPL Group Capital Inc, VP
KPB Financial Corp., Director & Vice President
MES Financial Corp., Director & VP
Northern Cross Investments, Inc., Director
Square Lake Holdings, Inc., Director
Sullivan Street Investments, Inc., Director
UFG Holdings, Inc., Director
West Boca Security, Inc., Director & VP
Trailwood Homeowners Association, Inc., Director & Treasurer

William Jefferson, Jr., VP, Turkey Point Nuclear Power Plant
Institute of Nuclear Power Operations Academy Council, Council Member

Gordon L. Johnston, VP, St. Lucie Nuclear Power Plant
None

Terry O. Jones, VP - Nuclear Plant Support
Florida International University's School of Engineering Advisory Committee, Committee Member

James A. Keener – Vice President, Transmission and Substation
None

Dennis M. Klinger - VP, Information Management
FPL FiberNet, LLC, Asst Sec

Mary Lou Kromer – VP, Marketing & Communications (until January 11, 2008)
FPL Group, Inc., VP, Corporate Communications (until January 11, 2008)
FPL Historical Museum, Inc., Director & President (until January 11, 2008)
Adopt-A-Family of the Palm Beaches, Inc., Director
Children's Healthcare Charity, Inc., Director

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

Ravi S. Kundalkar - VP, Nuclear Technical Services
FPL Energy Point Beach, LLC, VP
FPL Energy Seabrook, LLC, VP

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Randall R. LaBauve - VP, Environmental Services
Audubon of Florida Board of Directors, Board Member

Michael L. Leighton - VP & Chief Development Officer
None

C. Martin Mennes - VP, Transmission Operations & Planning
None

James W. Poppell, VP, Human Resources & Assistant Secretary
Calypso U.S. Pipeline, LLC, Vice President
FPL Group Interstate Pipeline Co., LLC, President
FPL Group, Inc., Assistant Secretary

Marlene Santos - VP, Customer Service
FPL Energy Services, Inc., Director & President
FPL Energy Services II, Inc., Director & President
FPL Enersys, Inc., Director & President
FPL Services, LLC, President

Eric E. Silagy - Vice President, Development
None

Mark E. Warner - VP, Nuclear Operations North Region
None

Michael M. Wilson - VP, Governmental Affairs - Federal
FPL Group, Inc., VP, Governmental Affairs - Federal
Nature's Partners, a non-profit energy education organization, Director
Business-Industry Political Action Committee, Director
Public Affairs Counsel, Director

William L. Yeager, VP, Engineering & Construction
Beacon Solar, LLC, Vice President
Beaver Point Wind GP, LLC, Vice President
Beaver Point Wind LP, LLC, Vice President
Blue Summit Wind GP, LLC, Vice President
Blue Summit Wind LP, LLC, Vice President
Capricorn Ridge Wind II, LLC, Vice President
Capricorn Ridge Wind, LLC, Vice President
Coyote Wind, LLC, Vice President

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**William L. Yeager (continued)**

EFB Constructors, LLC, Vice President
 FPL Energy Montezuma Wind, LLC, Vice President
 FPL Energy Natural Gas Holdings, LLC, Vice President
 FPL Energy Oliver Wind II, LLC, Vice President
 FPL Energy Point Beach, LLC, Vice President
 FPL Energy Texas Wind Marketing GP, LLC, Vice President
 FPL Energy, LLC, Assistant Secretary
 FPLE Montana Wind, LLC, Vice President
 Genesis Solar, LLC, Vice President
 Lamar Power Partners II, LLC, Vice President
 Langdon Wind, LLC, Vice President
 Osceola Windpower II, LLC, Vice President
 Osceola Windpower, LLC, Vice President
 Peetz Energy, LLC, Vice President
 Peetz Logan Interconnect, LLC, Vice President
 Peetz Table Transmission Line, LLC, Vice President
 Peetz Table Wind Energy, LLC, Vice President
 WAS Holdings, LLC, Vice President
 West Fry Wind Energy, LLC, Vice President
 Wolf Ridge Wind, LLC, Vice President

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Paul I. Cutler – Treasurer & Asst Secretary

Alandco I, Inc., Treasurer
 Alandco Inc., Treasurer
 Alandco/Cascade, Inc., Treasurer
 Backbone Mountain Windpower LLC, Executive Manager, VP & Treasurer
 Backbone Windpower Holdings, LLC, Executive Manager, VP & Treasurer
 Badger Windpower, LLC, VP, Treasurer, Member-Board of Managers
 Bayswater Peaking Facility, LLC, VP & Treasurer
 Bison Wind Holdings, LLC, Executive Manager, VP & Treasurer
 Bison Wind Investments, LLC, Executive Manager, VP & Treasurer
 Bison Wind Portfolio, LLC, Executive Manager, VP & Treasurer
 Bison Wind, LLC, Executive Manager, VP & Treasurer
 Calhoun Power Company I, LLC, Vice President
 Colonial Penn Capital Holdings, Inc., Director, VP & Treasurer
 Conestogo Wind Holdings, ULC, Vice President
 Conestogo Wind, ULC, Vice President
 Doswell I, LLC, Treasurer
 ESI Doswell GP, LLC, Treasurer
 ESI Energy, LLC, Treasurer
 ESI LP, LLC, Treasurer
 ESI Vansycle GP, Inc., VP & Treasurer
 ESI Vansycle LP, Inc., VP & Treasurer
 ESI West Texas Energy LP, LLC, VP, Treasurer, Member-Board of Managers
 ESI West Texas Energy, Inc., VP & Treasurer
 Florida Power & Light Company Trust II, Administrative Trustee
 FPL Energy American Wind Holdings, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy American Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Burleigh County Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Cowboy Wind, LLC, VP, Treasurer & Manager
 FPL Energy Hancock County Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Horse Hollow Wind, LLC, VP & Treasurer

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Paul I. Cutler – (Continued)**

FPL Energy Horse Hollow Wind II, LLC, VP, Treasurer & Manager
 FPL Energy Maine Hydro LLC, VP & Executive Manager
 FPL Energy Marcus Hook LLC, Vice President
 FPL Energy MH700, LLC, Vice President
 FPL Energy National Wind Holdings, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind Investments, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind Portfolio, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy New Mexico Holdings, LLC, VP, Treasurer & Executive Manager
 FPL Energy New Mexico Wind Financing, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind Holdings II, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind II, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New York, LLC, VP & Treasurer
 FPL Energy North Dakota Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy North Dakota Wind II, LLC, VP, Treasurer & Executive Manager
 FPL Energy Oklahoma Wind Finance, LLC, VP, Treasurer & Executive Manager
 FPL Energy Oklahoma Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Post Wind GP, LLC, VP, Treasurer & Manager
 FPL Energy Post Wind LP, LLC, VP, Ass't Treasurer, Ass't Secretary & Manager
 FPL Energy Rockaway Peaking Facilities, LLC, Vice President
 FPL Energy Services, Inc., Treasurer
 FPL Energy Services II, Inc., Treasurer & Assistant Secretary
 FPL Energy Sooner Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy South Dakota Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Stateline Holdings, L.L.C., VP & Treasurer
 FPL Energy Stateline II Holdings, LLC, VP & Treasurer
 FPL Energy Stateline II, Inc., VP & Treasurer
 FPL Energy Texas Wind GP, LLC, VP & Treasurer
 FPL Energy Tyler Texas LP, LLC, VP & Treasurer
 FPL Energy Vansycle L.L.C., Vice President
 FPL Energy Waymart GP, LLC, VP, Treasurer & Executive Manager
 FPL Energy Waymart LP, LLC, VP, Treasurer & Executive Manager
 FPL Energy Wind Financing, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wind Funding Holdings, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wind Funding, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wyoming, LLC, VP, Treasurer & Executive Manager
 FPL Energy, LLC, Treasurer
 FPL Enersys, Inc., Treasurer & Assistant Secretary
 FPL FiberNet, LLC, Treasurer
 FPL Group Capital Inc, Director, VP, Treasurer, Ass't Secretary & Member-Guaranty Approval Committee
 FPL Group Capital Trust I, Administrative Trustee
 FPL Group Capital Trust II, Administrative Trustee
 FPL Group Capital Trust III, Administrative Trustee
 FPL Group Holdings 1, Inc., Treasurer
 FPL Group Holdings 2, Inc., Treasurer
 FPL Group Resources Bahamas Asset Holdings, LTD., Treasurer
 FPL Group Resources Bahamas Micro Pipeline, LTD., Treasurer
 FPL Group Resources Bahamas Micro Terminal, LTD., Treasurer
 FPL Group Resources Bahamas One, LTD., Treasurer
 FPL Group Resources Bahamas Two, LTD., Treasurer
 FPL Group Resources Bahamas Three, LTD., Treasurer
 FPL Group Resources LNG Holdings, LLC, Treasurer

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Paul I. Cutler – (Continued)**

FPL Group Resources Marketing Holdings, LLC, Treasurer
 FPL Group Resources, LLC, Treasurer
 FPL Group Trust I, Administrative Trustee
 FPL Group Trust II, Administrative Trustee
 FPL Group, Inc., Treasurer & Assistant Secretary
 FPL Historical Museum, Inc., VP & Assistant Secretary
 FPL Holdings Inc, Director, VP & Treasurer
 FPL Investments Inc, Director, Treasurer & Controller
 FPL Read-Power, LLC, Treasurer
 FPL Recovery Funding LLC, Treasurer & Manager
 FPL Services, LLC, Treasurer
 FPLE Canadian Wind, ULC, Vice President
 Hawkeye Power Partners, LLC, Member-Board of Managers
 High Winds, LLC, VP, Treasurer & Manager
 Jamaica Bay Peaking Facility, LLC, VP & Treasurer
 Kawartha Wind Holdings, ULC, Vice President
 Kawartha Wind, ULC, Vice President
 Lake Benton Power Partners II, LLC, Member-Board of Managers
 Lone Star Wind Holdings, LLC, VP, Treasurer & Manager
 Lone Star Wind, LLC, VP, Treasurer & Manager
 Meyersdale Windpower LLC, VP, Treasurer & Executive Manager
 Northern Frontier Wind Funding, LLC, VP & Executive Manager
 Northern Frontier Wind, LLC, Vice President
 Pacific Power Investments, LLC, VP & Member-Board of Managers
 Palms Insurance Company, Limited, Director & Treasurer
 Pipeline Funding, LLC, VP & Treasurer
 Praxis Group, Inc., Treasurer
 Turner Foods Corporation, Treasurer
 White Pine Hydro Holdings, LLC, VP & Executive Manager
 White Pine Hydro Investments, LLC, VP & Executive Manager
 White Pine Hydro Portfolio, LLC, VP & Executive Manager
 White Pine Hydro, LLC, VP & Executive Manager
 Dwyer High School Academy of Finance, Advisory Board Member
 Florida Council on Economic Education

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Robert E. Barrett, Jr. – VP, Finance

None

Kimberly Ousdahl - Controller

None

Kathy A. Bellhart, Assistant Treasurer

Backbone Mountain Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Backbone Windpower Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Conestogo Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Conestogo Wind, ULC, VP, Asst Treasurer & Asst Secretary
 ESI Vansycle GP, Inc., VP, Asst Treasurer & Asst Secretary

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

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Kathy A. Bellhart – (Continued)

ESI Vansycle LP, Inc., VP, Asst Treasurer & Asst Secretary
 FPL Energy American Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Burleigh County Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Construction Funding LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Cowboy Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Maine Hydro LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind Finance, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Rockaway Peaking Facilities, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Sooner Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy South Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Texas Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Tyler Texas LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Vansycle L.L.C., VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Wyoming, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Group Capital Inc, Assistant Treasurer
 FPL Group, Inc., Assistant Treasurer
 FPL Recovery Funding LLC, Manager & Assistant Treasurer
 FPLE Canadian Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Meyersdale Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Funding, LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Tail Pines International Limited, Assistant Treasurer
 White Pine Hydro Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Investments, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro, LLC, VP, Asst Treasurer & Asst Secretary
 Dwyer Finance Academy - Director

M. Beth Farr, Assistant Controller

FPL Group, Inc., Assistant Controller

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

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Frank V. Isabella, Assistant Controller

Alandco Inc., Assistant Controller
Canadian Wind Holdings, Inc., Assistant Controller
ESI Energy, LLC, Assistant Secretary
FPL Group Capital Inc, Assistant Controller
FPL Group International, Inc., Assistant Controller
FPL Group, Inc., Assistant Controller

Judith J. Kahn, Assistant Treasurer

BAC Investment Corp., Director & Treasurer
EMB Investments, Inc., Director & Treasurer
FPL Energy American Wind Holdings, LLC, Assistant Treasurer
FPL Energy American Wind, LLC, Assistant Treasurer
FPL Energy Construction Funding LLC, Treasurer
FPL Energy Duane Arnold, LLC, Assistant Treasurer
FPL Energy Point Beach, LLC, Assistant Treasurer
FPL Energy Rockaway Peaking Facilities, LLC, Treasurer
FPL Energy Seabrook, LLC, Assistant Treasurer
FPL Energy Virginia Funding Corporation, Director & Treasurer
FPL Energy Wind Funding, LLC, Assistant Treasurer
FPL Group, Inc., Assistant Treasurer & Assistant Secretary
KPB Financial Corp., Director & Treasurer
Kramer Junction Solar Funding, LLC, Treasurer
MES Financial Corp., Director & Treasurer
Northern Cross Investments, Inc., Director & Treasurer
Pacific Power Investments, LLC, Treasurer
Pipeline Funding Company, LLC, Director & Treasurer
Square Lake Holdings, Inc., Director & Treasurer
Sullivan Street Investments, Inc., Director & Treasurer
UFG Holdings, Inc., Director & Treasurer
West Boca Security, Inc., Director & Treasurer

Joaquin E. Leon, Assistant Secretary

FPL Group, Inc., Assistant Secretary
United Home Care Services, Inc., a Florida non-profit corporation & United Way Agency, Director

Robert Steven Schauer, Assistant Treasurer

Backbone Mountain Windpower LLC, VP, Asst Treasurer & Asst Secretary
Backbone Windpower Holdings, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind Investments, LLC, Vice President
Bison Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind, LLC, VP, Asst Treasurer & Asst Secretary
Conestogo Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
Conestogo Wind, ULC, VP, Asst Treasurer & Asst Secretary
ESI Vansycle GP, Inc., VP, Asst Treasurer & Asst Secretary
ESI Vansycle LP, Inc., VP, Asst Treasurer & Asst Secretary
FPL Energy American Wind, LLC, VP, Asst Treasurer & Asst Secretary
FPL Energy Burleigh County Wind, LLC, VP, Asst Treasurer & Asst Secretary
FPL Energy Callahan Wind GP, LLC, VP, Asst Treasurer & Asst Secretary

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

FLORIDA POWER & LIGHT
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Robert Steven Schauer – (Continued)

FPL Energy Callahan Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Construction Funding LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Cowboy Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Maine Hydro LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind Finance, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Rockaway Peaking Facilities, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy SEGS III-VII GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy SEGS III-VII LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Sooner Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy South Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Texas Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Tyler Texas LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Vansycle L.L.C., VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Wyoming, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Group Capital Inc, Assistant Treasurer
 FPL Group, Inc., Assistant Treasurer
 FPL Recovery Funding LLC, Assistant Treasurer
 FPLE Canadian Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Meyersdale Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Funding, LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Holding, LLC, Executive Manager, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Investments, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro, LLC, VP, Asst Treasurer & Asst Secretary

Nancy A. Swalwell, Assistant Secretary

None

Business Contracts with Officers, Directors and Affiliates

**Company: Florida Power & Light Company
 For the Year Ended December 31, 2007**

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			
<p>Note: The above listing excludes contributions, payments to educational institutions, hospitals and industry associations and other dues. See pages 454 through 460 for disclosure of diversification activity.</p>			

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: Florida Power & Light Company

For the Year Ended December 31, 2007

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$11,284,802,038		\$11,284,802,038	\$11,284,802,038		\$11,284,802,038	\$0
2	Sales for Resale (447)	188,957,779	188,957,779	0	188,957,779	188,957,779	0	0
3	Total Sales of Electricity	11,453,759,817	188,957,779	11,284,802,038	\$11,453,759,817	188,957,779	11,284,802,038	0
4	Provision for Rate Refunds (449.1)	(2,613,923)	0	(2,613,923)	(\$2,613,923)	0	(2,613,923)	0
5	Total Net Sales of Electricity	11,451,145,894	188,957,779	11,282,188,115	\$11,451,145,894	188,957,779	11,282,188,115	0
6	Total Other Operating Revenues (450-456)	188,864,790	6,302,514	162,562,276	\$188,864,790	6,302,514	162,562,276	0
7	Other (Specify)							
8	Storm Recovery Bond/Tax Charges-RAF Exclusion	(58,713,426)	0	(58,713,426)	(\$58,713,426)	0	(58,713,426)	0
9								
10	Total Gross Operating Revenues	\$11,561,297,258	\$195,260,293	\$11,366,036,965	\$11,561,297,258	\$195,260,293	\$11,366,036,965	\$0
Notes:								

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FLORIDA PUBLIC SERVICE COMMISSION

DIVERSIFICATION REPORT

FLORIDA POWER & LIGHT COMPANY

2007

**ANALYSIS OF DIVERSIFICATION ACTIVITY
 Changes in Corporate Structure**

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	1/16/2007	Logan Energy Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4	01/25/2007	Langdon Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
5 6	2/1/2007	Conestogo Wind Holdings, ULC, a Canadian unlimited liability company formed as a subsidiary of FPLE Canadian Wind, ULC within the FPL Energy organization
7 8	2/1/2007	Conestogo Wind, ULC, a Canadian unlimited liability company formed as a subsidiary of Conestogo Wind Holdings, ULC within the FPL Energy organization
9 10	2/1/2007	Kawartha Wind Holdings, ULC, a Canadian unlimited liability company formed as a subsidiary of FPLE Canadian Wind, ULC within the FPL Energy organization
11 12	2/1/2007	Kawartha Wind, ULC, a Canadian unlimited liability company formed as a subsidiary of Kawartha Wind Holdings, ULC within the FPL Energy organization
13 14	03/06/2007	FPL Recovery Funding, LLC, a Delaware limited liability company formed as a subsidiary of Florida Power & Light Company
15 16	3/8/2007	Tall Pines International Limited, a British Virgin Islands corporation formed as a subsidiary of FPL Group International, Inc. within the FPL Energy organization
17 18	3/19/2007	Invernergy Connect LLC, a Delaware limited liability company acquired by Logan Energy Holdings, LLC within the FPL Energy organization
19 20	3/19/2007	Logan Connect LLC, a Delaware limited liability company acquired by Logan Energy Holdings, LLC within the FPL Energy organization
21 22	3/19/2007	Logan Wind Energy LLC, a Delaware limited liability company was acquired by Logan Energy Holdings, LLC within the FPL Energy organization
23 24	3/26/2007	HJT Holdings, Inc., a Delaware corporation, dissolved
25 26	3/26/2007	LCR Holdings, Inc., a Delaware corporation, dissolved
27 28	3/26/2007	SRM Investments, L.P., a Delaware limited partnership, dissolved
29 30	4/2/2007	White Pine Hydro Investments, LLC, a Delaware limited liability company formed as a subsidiary of FPL Energy Maine, Inc. within the FPL Energy organization
31 32	4/2/2007	White Pine Hydro Portfolio, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Investments, LLC within the FPL Energy organization
33 34	4/2/2007	White Pine Hydro Holdings, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Portfolio, LLC within the FPL Energy organization
35 36	4/2/2007	White Pine Hydro, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Holdings, LLC within the FPL Energy organization

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	4/3/2007	JHK Retail Marketing, LLC, a Delaware limited liability company, merged with and into OTG, LLC.
3 4	4/16/2007	Randolph Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
5 6	4/30/2007	Lone Star Transmission, LLC, a Delaware limited liability company formed as a subsidiary within the FPL Energy organization
7 8	5/4/2007	EFB Constructors, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
9 10	5/16/2007	U. S. Transmission Holdings, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
11 12 13	05/16/2007	U. S. Transmission Holdings, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Energy, LLC acquired all of the ownership interest in Lone Star Transmission, LLC within the FPL Energy Organization
14 15	6/15/2007	Wolf Ridge Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
16 17	6/20/2007	Gexa Energy Rhode Island, LLC, a Delaware limited liability company formed as a subsidiary of Gexa Energy Holdings, LLC within the FPL Energy organization
18 19 20	06/27/2007	FPL Energy Maine Hydro LLC, a Delaware limited liability company and wholly owned subsidiary of FPL Energy Maine, Inc. was acquired by White Pine Hydro, LLC within the FPL Energy organization
21 22	7/2/2007	Genesis Solar, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
23 24	07/18/2007	Northern Frontier Wind Holding, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
25 26	07/18/2007	Northern Frontier Wind Funding, LLC, a Delaware limited liability company formed as a subsidiary of Northern Frontier Wind Holding, LLC within the FPL Energy organization
27 28	07/18/2007	Northern Frontier Wind, LLC, a Delaware limited liability company formed as a subsidiary of Northern Frontier Wind Funding, LLC within the FPL Energy organization
29	07/18/2007	Northern Wind Funding, LLC, a Delaware limited liability company acquired all of the ownership interest in Northern Frontier Wind, LLC
30 31	07/26/2007	Next Energy, Inc., a Delaware corporation formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
32 33	07/26/2007	Next Energy, Inc., a Florida corporation formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
34 35	07/26/2007	Next Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization

**ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure**

FLORIDA POWER & LIGHT
COMPANY AND SUBSIDIARIES
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**Florida Power & Light Company
For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	07/26/2007	Next Energy, LLC, a Florida limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4 5	07/27/2007	Tall Pines International Limited, a subsidiary of FPL Group International, Inc. acquired 100% of the ownership interest in Karaha Bodas Investment Corp., a Cayman Islands, BWI corporation
6 7	07/31/2007	FPL Energy Natural Gas Holdings, LLC, a Delaware limited liability company formed within the FPL Energy organization
8 9	08/01/2007	Northern Colorado Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
10 11	08/08/2007	Invenergy Connect LLC, a Delaware limited liability company merged with and into Logan Energy Holdings, LLC within the FPL Energy organization
12 13	08/13/2007	Story Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
14 15	08/16/2007	Story Wind Energy, LLC, a Delaware limited liability company changed its name to Story Wind, LLC
16 17	08/30/2007	ESI Energy, LLC acquired all of the ownership interest in FPL Energy Natural Gas Holdings, LLC, a Delaware limited liability company within the FPL Energy organization
18 19	08/31/2007	Coyote Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
20 21	08/31/2007	Capricorn Ridge Wind II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
22 23	09/07/2007	U.S. Gas Assets Holdings, LLC, a Delaware limited liability company formed as a subsidiary of FPL Energy, LLC within the FPL Energy organization
24 25	09/10/2007	U.S. Gas Assets Holdings, LLC, a Delaware limited liability company, changed its name to Nationwide Gas Assets Holdings, LLC
26 27	09/12/2007	Nationwide Gas Assets Holdings, LLC, a Delaware limited liability company changed its name to Natural Gas Holdings of America, LLC
28 29	09/14/2007	NG Pipeline of America, LLC, a Delaware limited liability company formed as a subsidiary of Natural Gas Assets Holdings of America, LLC within the FPL Energy organization
30 31	09/14/2007	NG Storage of America, LLC, a Delaware limited liability company formed as a subsidiary of Natural Gas Assets Holdings of America, LLC within the FPL Energy organization
32 33	09/24/2007	FPL Ethanol Holdings, LLC, a Delaware limited liability company formed as a subsidiary of FPL Group Capital Inc
34 35	09/24/2007	Citranel Energy I, LLC, a Delaware limited liability company formed as a subsidiary of FPL Ethanol Holdings, LLC

**ANALYSIS OF DIVERSIFICATION ACTIVITY
 Changes in Corporate Structure**

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	09/24/2007	Crystal Lake Wind II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4 5	09/25/2007	Natural Gas Assets Holdings of America, LLC, a Delaware limited liability company changed its name to FPL Energy US Gas Assets, LLC
6 7	10/01/2007	FPL Energy Oliver Wind I, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
8 9	10/03/2007	FPL Energy Gas Producing, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
10 11	10/17/2007	Beacon Solar, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
12 13 14	10/18/2007	Lamar Power Partners II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy Parts GP, LLC and FPL Energy Tyler Texas LP, LLC within the FPL Energy organization
15 16	10/23/2007	Goat Mountain Wind, LLC, a Delaware limited liability company changed its name to Goat Mountain Wind GP, LLC
17 18	11/05/2007	FMD Enterprises, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
19 20	11/05/2007	FPLE Montana Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
21 22 23	11/26/2007	Goat Mountain Wind, LP, a Delaware limited partnership converted to Goat Mountain Wind, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Energy, LLC within the FPL Energy organization
24 25	11/28/2007	West Fry Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
26 27	11/28/2007	Pipeline Funding Company, LLC, a Delaware limited liability company formed as a subsidiary of FPL Group Capital Inc.
28 29 30 31	11/30/2007	Cherokee County Cogeneration Partners, LP, a Delaware limited partnership converted to Cherokee County Cogeneration Partners, LLC, a Delaware limited liability company and jointly-owned subsidiary of ESI Cherokee MGP, Inc. and ESI Cherokee County, L.P., within the FPL Energy organization
32 33 34	11/30/2007	ESI Cherokee County GP, Inc., a Florida corporation converted to ESI Cherokee County GP, LLC, a Delaware limited liability company, and wholly-owned subsidiary of ESI Cherokee MGP, Inc., within the FPL Energy organization
35 36 37	11/30/2007	ESI Cherokee County LP, Inc., a Florida corporation converted to ESI Cherokee County LP, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Cherokee MGP, Inc., within the FPL Energy organization

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2 3	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
4 5 6	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind I, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
7 8 9	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind II, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
10 11 12	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Logan Energy Holdings, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
13 14 15	11/30/2007	Peetz Table Wind Energy, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peetz Table Transmission Line, LLC within the FPL Energy organization
16 17 18	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peetz Table Wind Energy, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
19 20 21	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Mower County, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
22 23	11/30/2007	FPL Energy Paris LP, LLC, a Delaware limited liability company changed its name to FPL Energy Oliver Wind, LLC
24 25	11/30/2007	FPL Energy Greentrust formed within the FPL Energy Organization by FPL Energy, LLC as settler and U.S. National Bank Association as Trustee
26 27	12/4/2007	Goat Mountain Wind GP, LLC, a Delaware limited liability company merged with and into Goat Mountain Wind, LLC
28 29	12/4/2007	Goat Mountain Wind LP, LLC, a Delaware limited liability company merged with and into Goat Mountain Wind, LLC
30 31	12/04/2007	Goat Mountain Wind, LLC, a Delaware limited liability company changed its name to Capricorn Ridge Wind, LLC
32 33 34	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura, SL, a Spanish Company
35 36 37	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 2, SL, a Spanish Company

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2 3	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 3, SL, a Spanish Company
4 5 6	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 4, SL, a Spanish Company
7 8 9	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
10 11 12	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind II, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
13 14 15	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Logan Energy Holdings, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
16 17 18	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peetz Table Wind Energy, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
19 20 21	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Mower County, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
22 23	12/14/2007	Osceola Windpower II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
24 25	12/17/2007	Garden Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
26 27 28	12/21/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind I, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
29 30	12/27/2007	Boulder Valley Power, LLC, a Delaware limited liability company merged with and into OTG, LLC
31 32	12/27/2007	Coosa River Development Company, LLC, a Delaware limited liability company merged with and into OTG, LLC
33 34	12/27/2007	Coosa River Transmission Company, LLC, a Delaware limited liability company merged with and into OTG, LLC
35 36	12/27/2007	ESI Ormesa Debt Holdings LLC, a Delaware limited liability company merged with and into OTG, LLC
37 38	12/27/2007	ESI Ormesa Holdings I LLC, a Delaware limited liability company merged with and into OTG, LLC

**ANALYSIS OF DIVERSIFICATION ACTIVITY
 Changes in Corporate Structure**

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

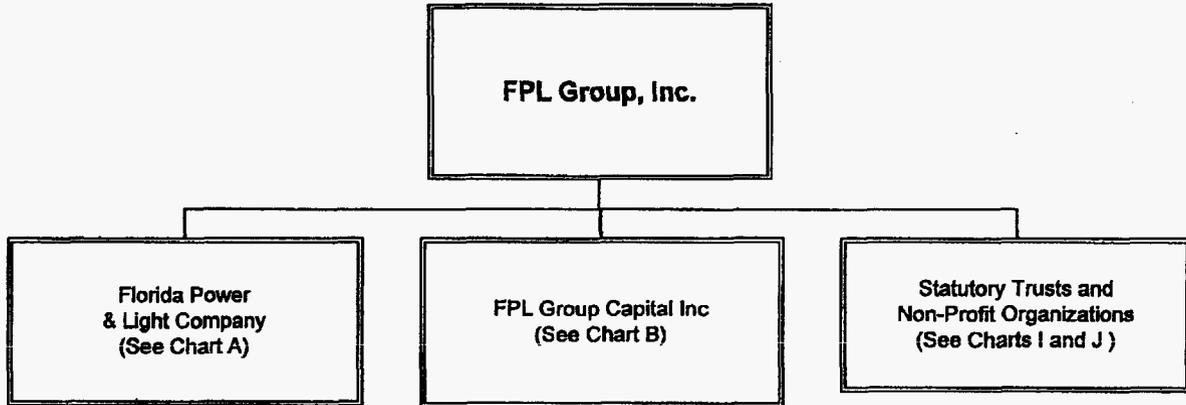
Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	12/27/2007	ESI Silverado Holdings, LLC, a Delaware limited liability company merged with and into OTG, LLC
3 4	12/27/2007	FPL Energy Acquisition, LLC, a Delaware limited liability company merged with and into OTG, LLC
5 6	12/27/2007	FPL Energy Anderson, LLC, a Delaware limited liability company merged with and into OTG, LLC
7 8	12/27/2007	FPL Energy Boulder Valley, LLC, a Delaware limited liability company merged with and into OTG, LLC
9 10	12/27/2007	FPL Energy Clear Lake Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
11 12	12/27/2007	FPL Energy Colorado Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
13 14	12/27/2007	FPL Energy Cyclone Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
15 16	12/27/2007	FPL Energy Equipment Facility, LLC, a Delaware limited liability company merged with and into OTG, LLC
17 18	12/27/2007	FPL Energy GRP 91-2, LLC, a Delaware limited liability company merged with and into OTG, LLC
19 20	12/27/2007	FPL Energy GRP 92, LLC, a Delaware limited liability company merged with and into OTG, LLC
21 22	12/27/2007	FPL Energy New Mexico III, LLC, a Delaware limited liability company merged with and into OTG, LLC
23 24	12/27/2007	FPL Energy Northwest Oklahoma Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
25 26	12/27/2007	FPL Energy Sacramento Power, LLC, a Delaware limited liability company merged with and into OTG, LLC
27 28 29	12/27/2007	ESI Energy, LLC acquired 100% of the ownership interest in Cherokee Falls Development Company, LLC, a Delaware limited liability company, from FPL Energy South Carolina Holdings, LLC within the FPL Energy organization
30 31	12/27/2007	FPL Energy South Carolina Holdings, LLC, a Delaware limited liability company merged with and into OTG, LLC
32 33	12/27/2007	FPL Energy Wild Goose Wind GP, LLC, a Delaware limited liability company merged with and into OTG, LLC
34 35	12/27/2007	FPL Energy Wild Goose Wind L.P., LLC, a Delaware limited liability company merged with and into OTG, LLC

**ANALYSIS OF DIVERSIFICATION ACTIVITY
 Changes in Corporate Structure**

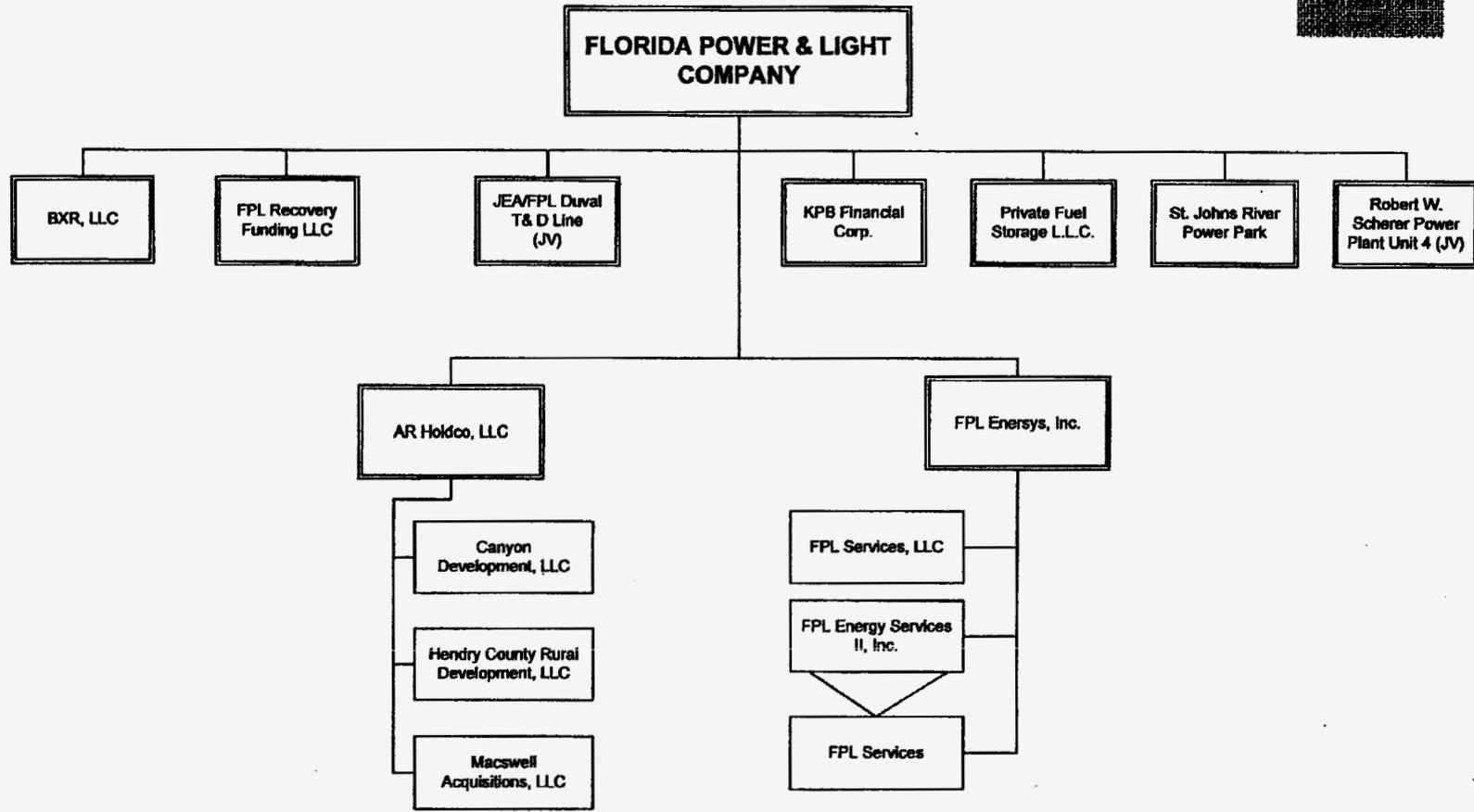
**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	12/27/2007	FPL Energy Wild Goose Wind, LP, a Delaware limited liability company merged with and into OTG, LLC
3 4	12/27/2007	FPL Energy Wildcat Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
5	12/27/2007	ESI Geothermal Inc., a Florida corporation merged with and into OTG, LLC
6 7	12/27/2007	Rhode Island State Energy Statutory Trust 2000, a trust formed pursuant to the laws of the state of Connecticut merged with and into FPLE Rhode Island State Energy, L.P.
8 9	12/27/2007	Sunrise Energy Center, LLC, a Delaware limited liability company merged with and into OTG, LLC
10 11	12/28/2007	Northwest Power Company, L.L.C., a Washington limited liability company merged with and into OTG, LLC

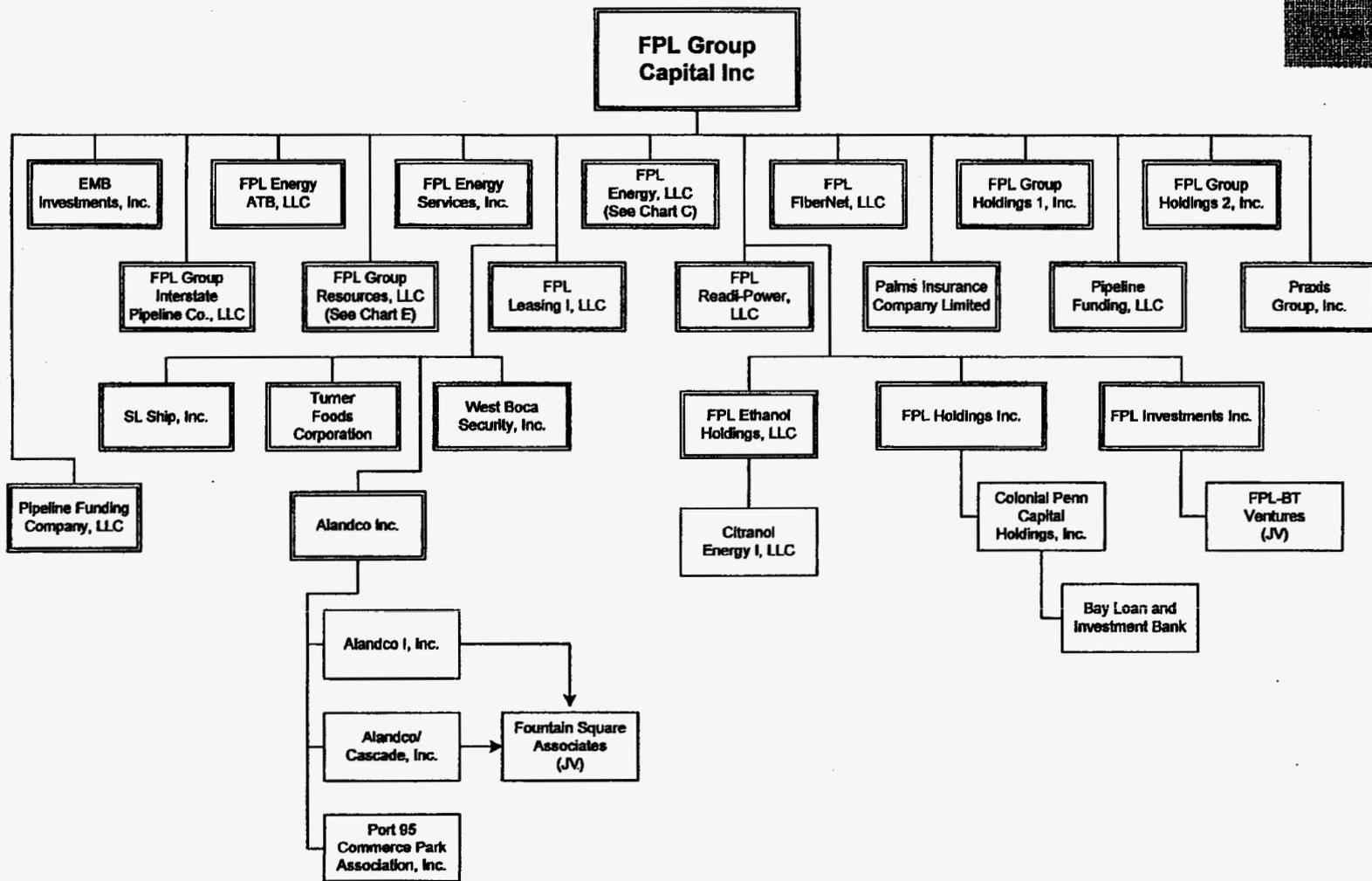
**FPL Group, Inc.
Affiliate and Subsidiary
Organization Chart
(12/31/2007)**



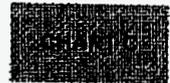
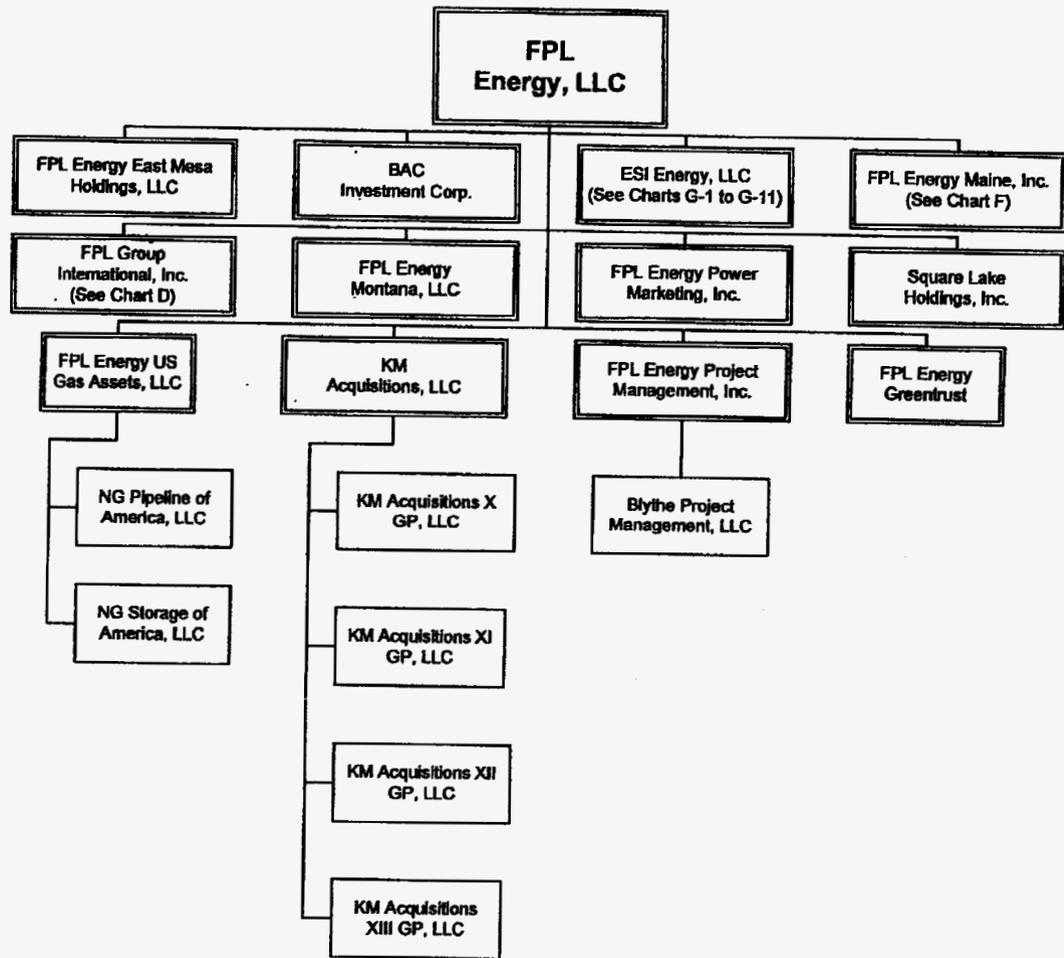
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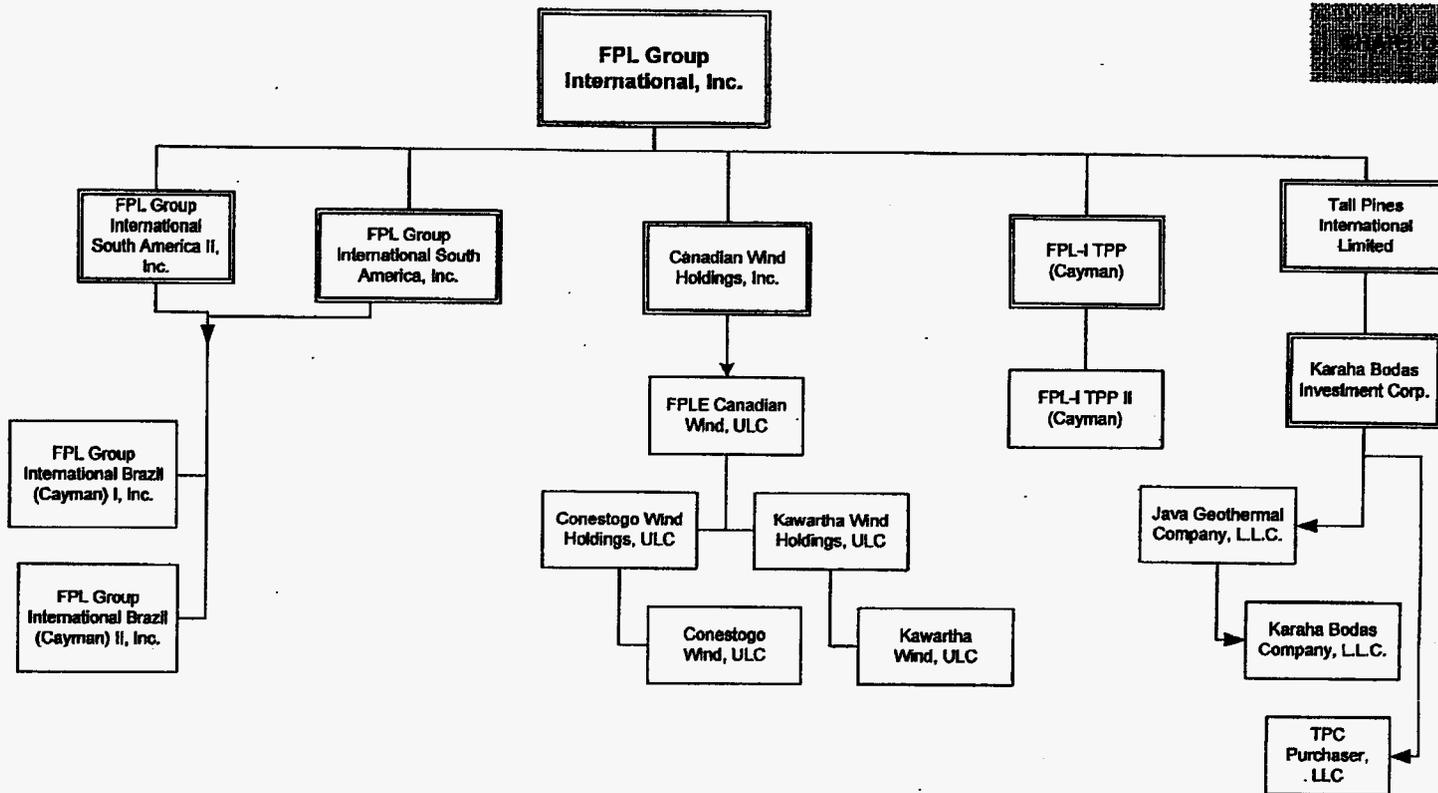


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LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

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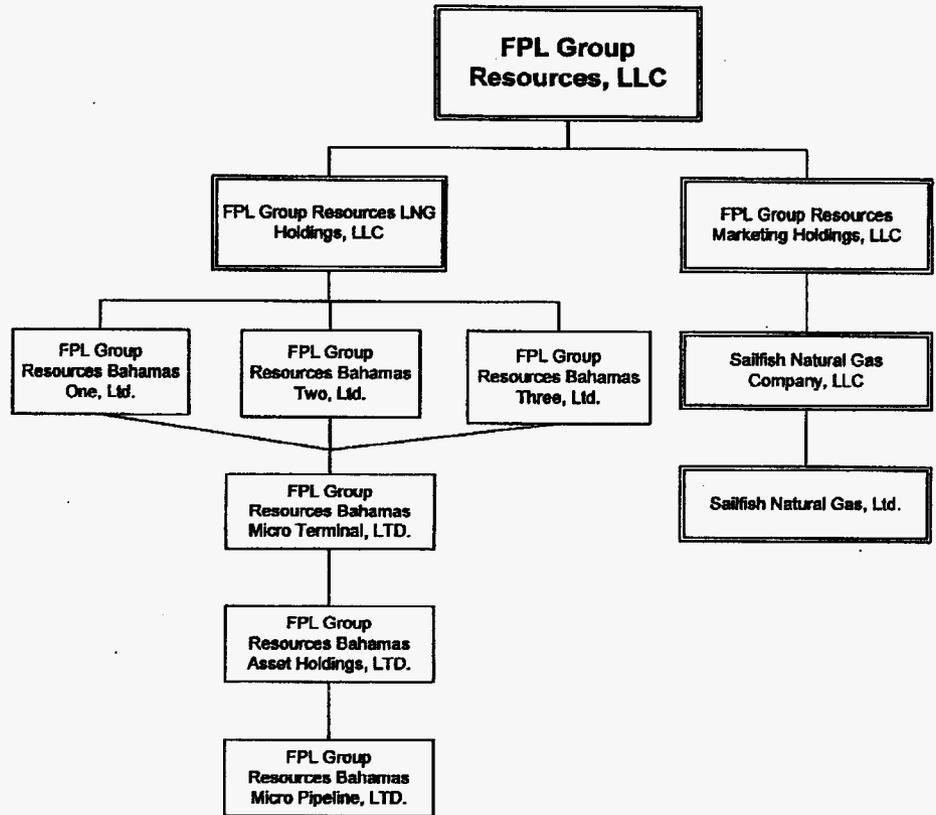




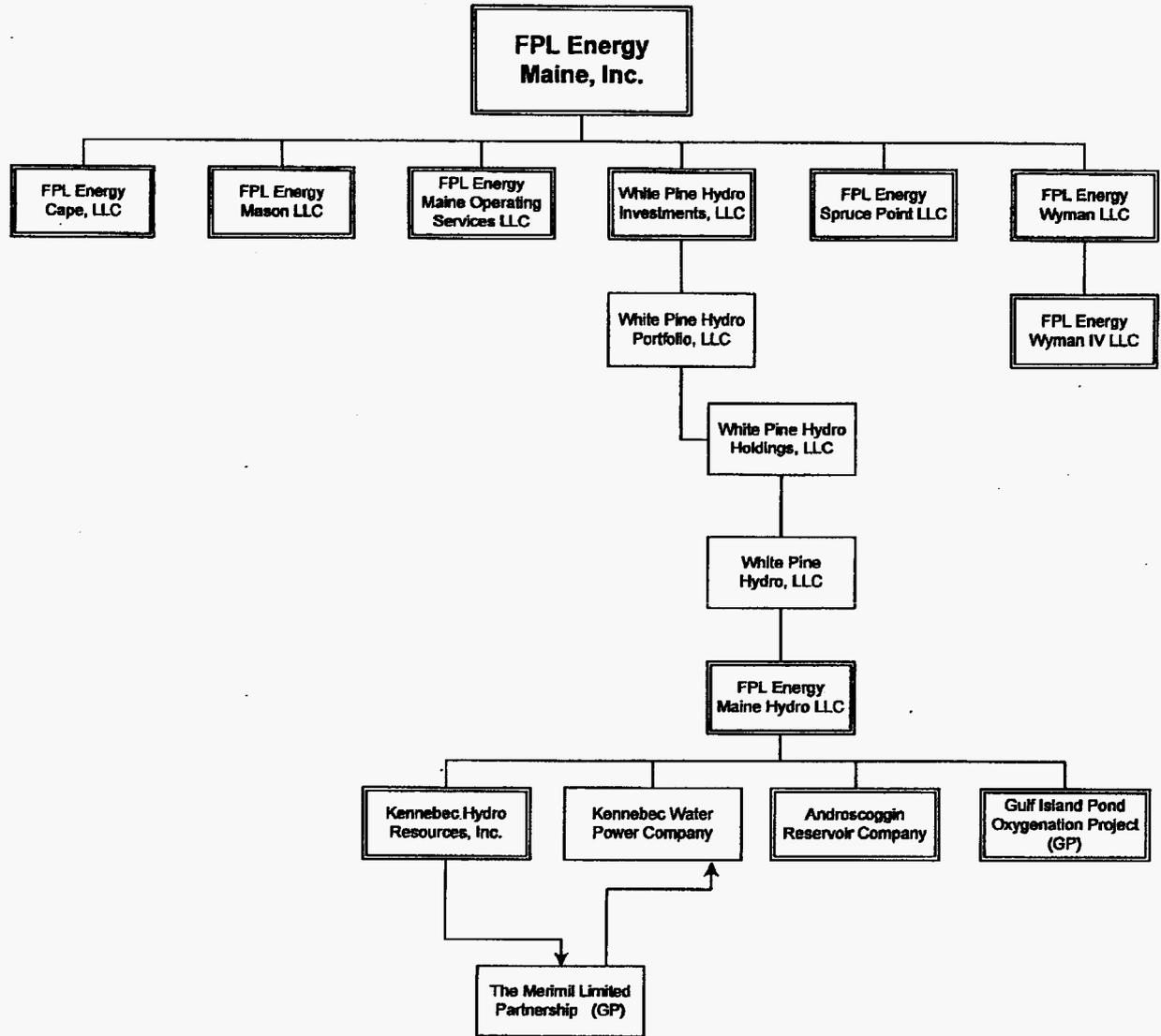
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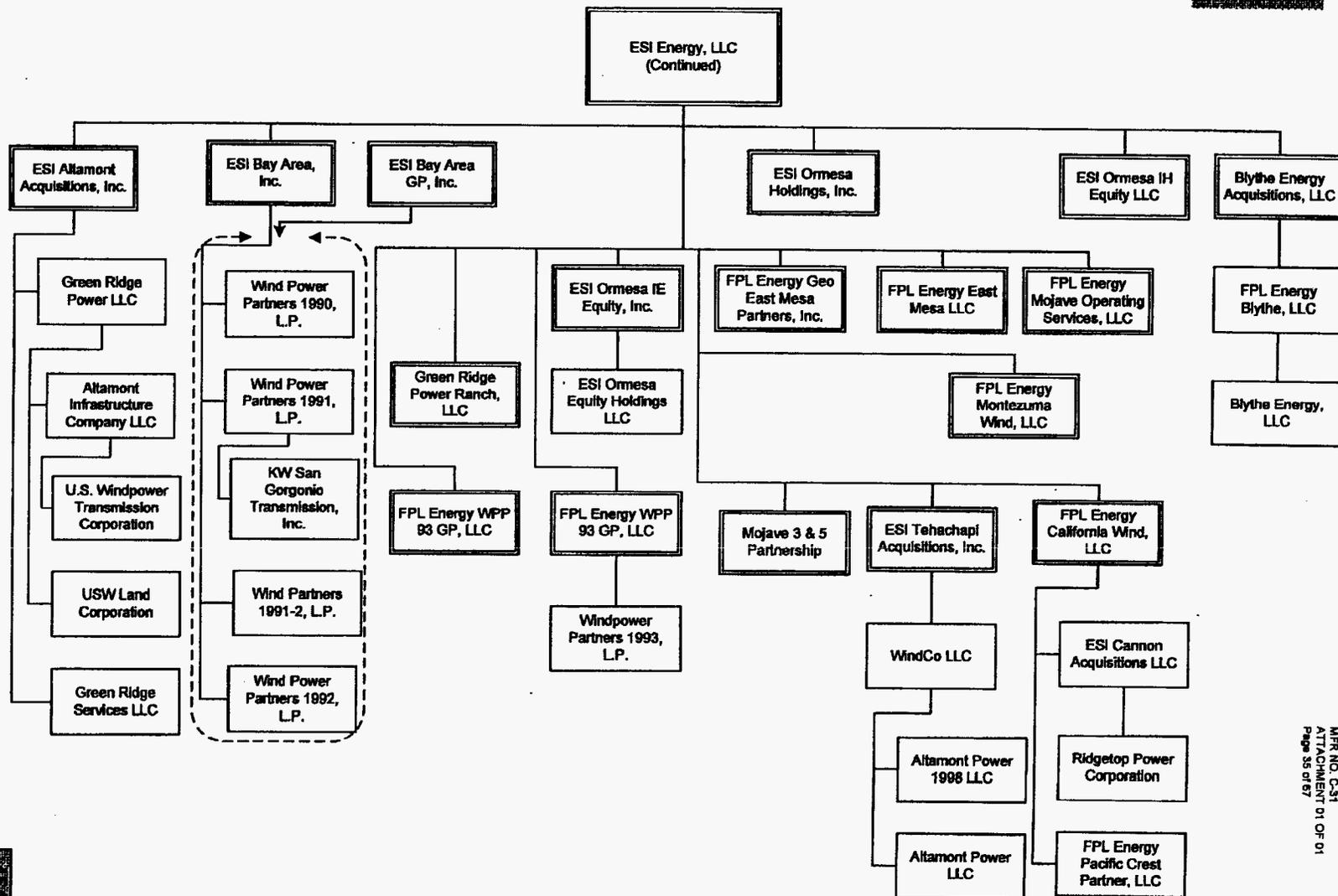
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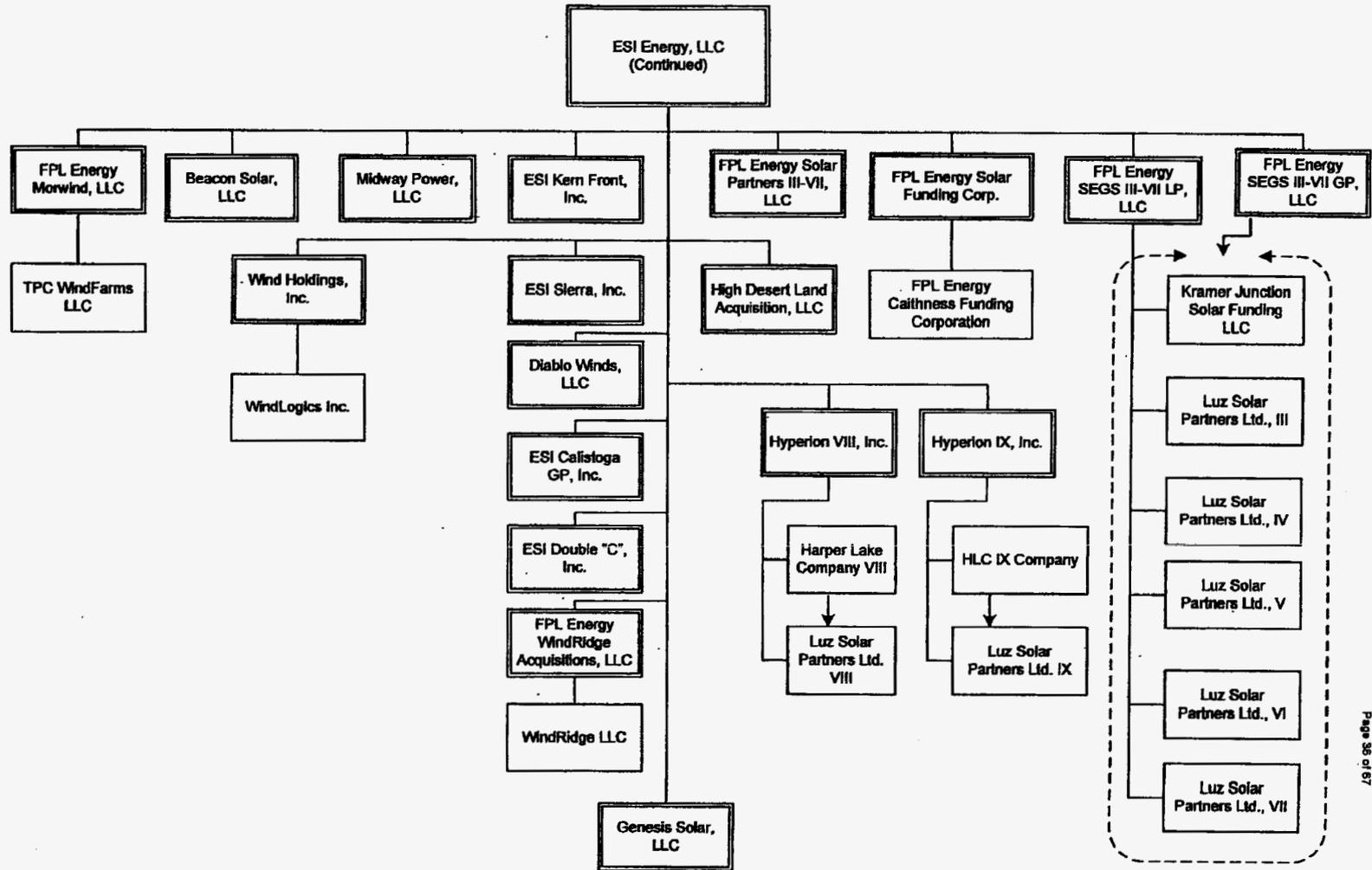
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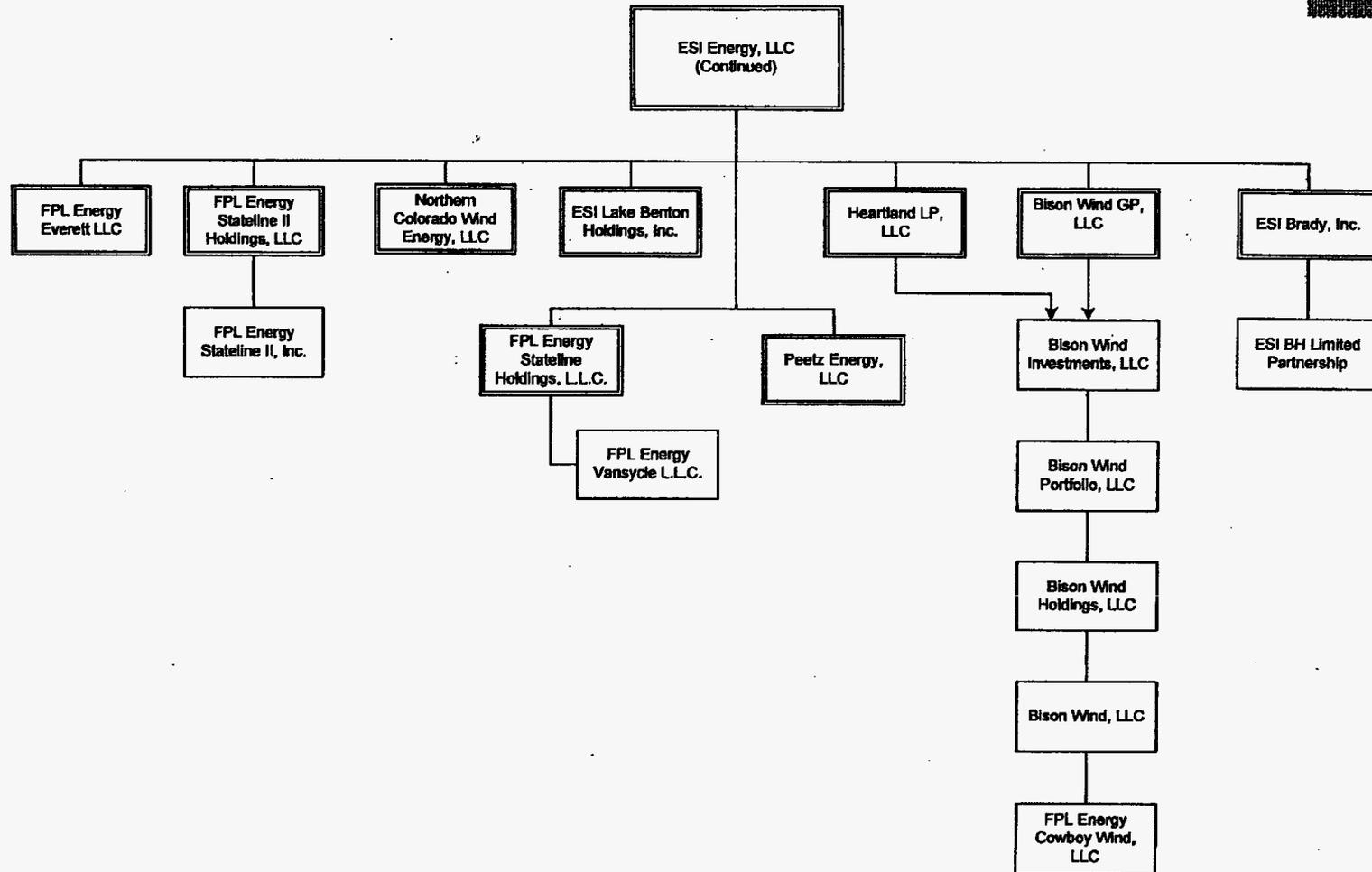
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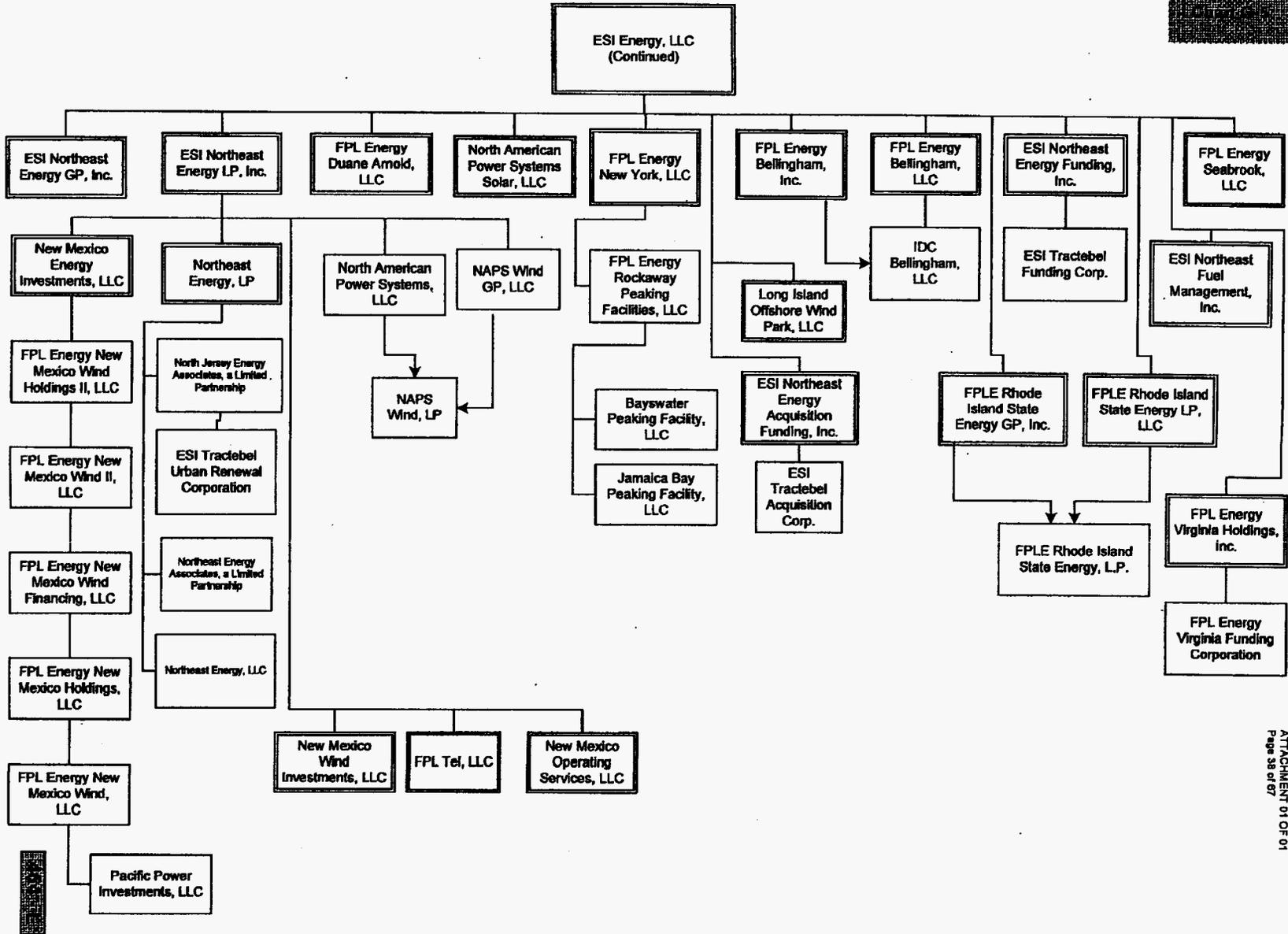
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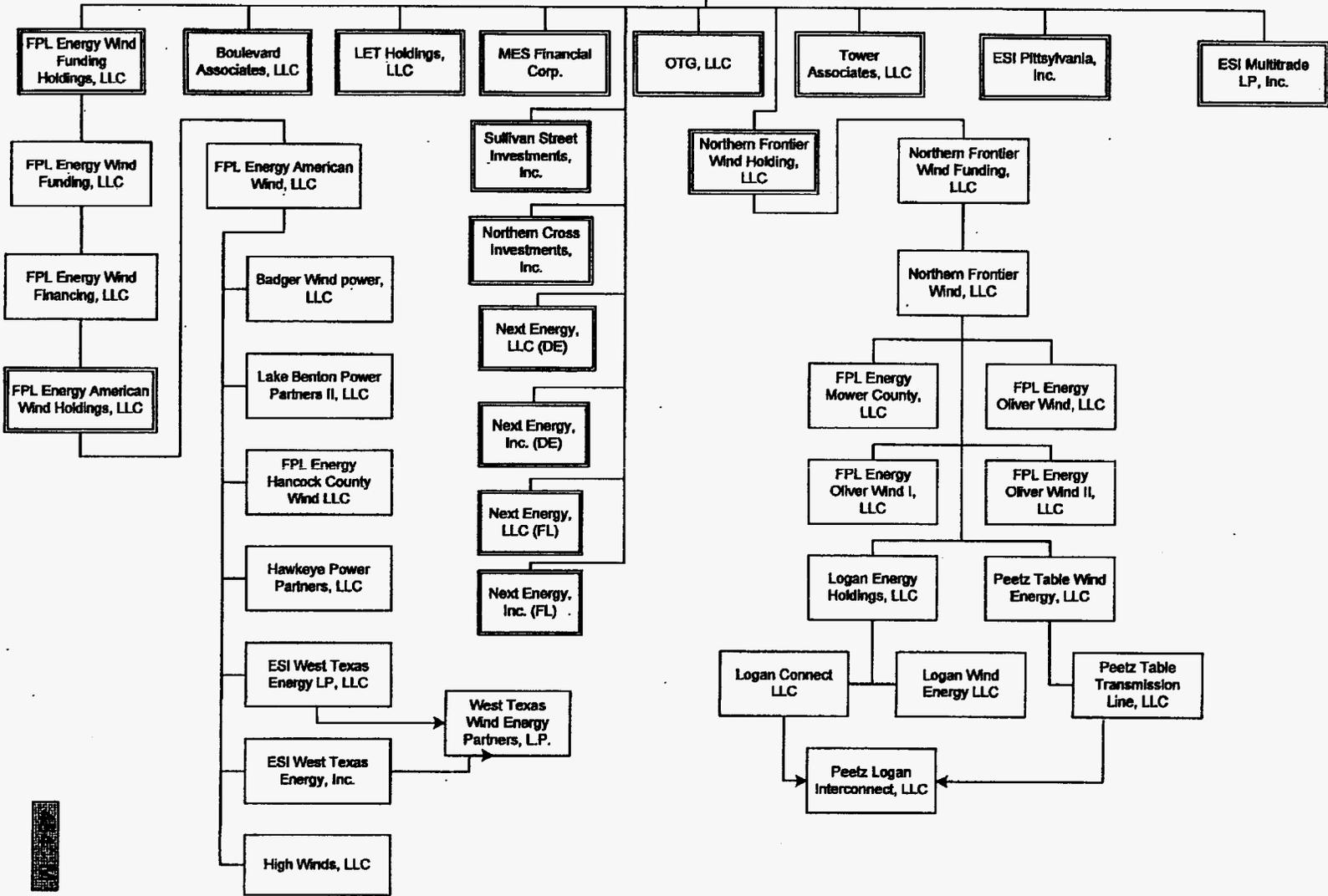


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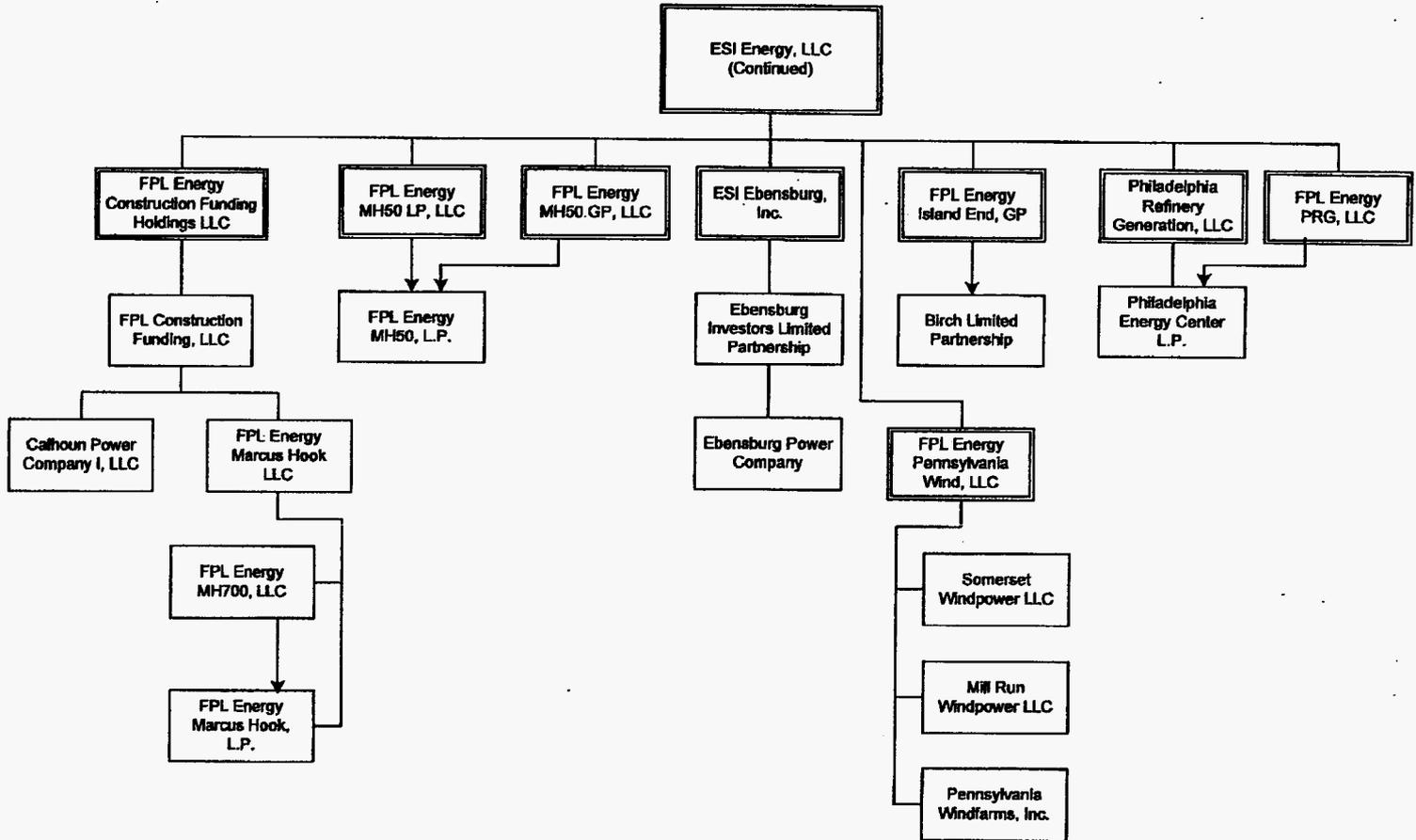
ESI Energy, LLC
(Continued)



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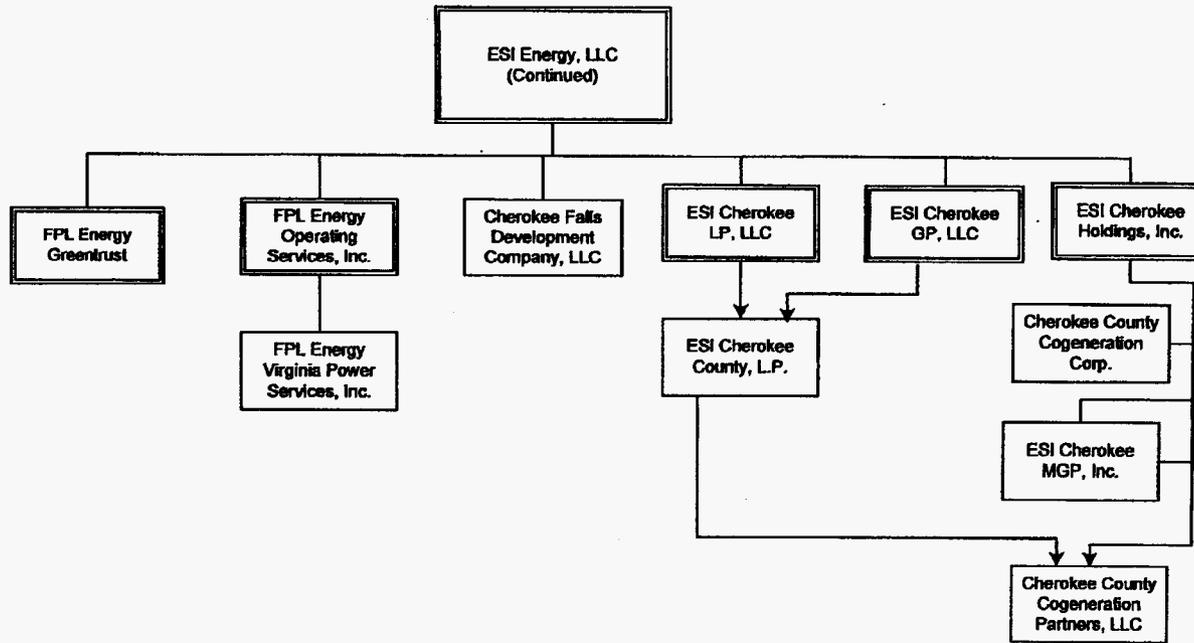
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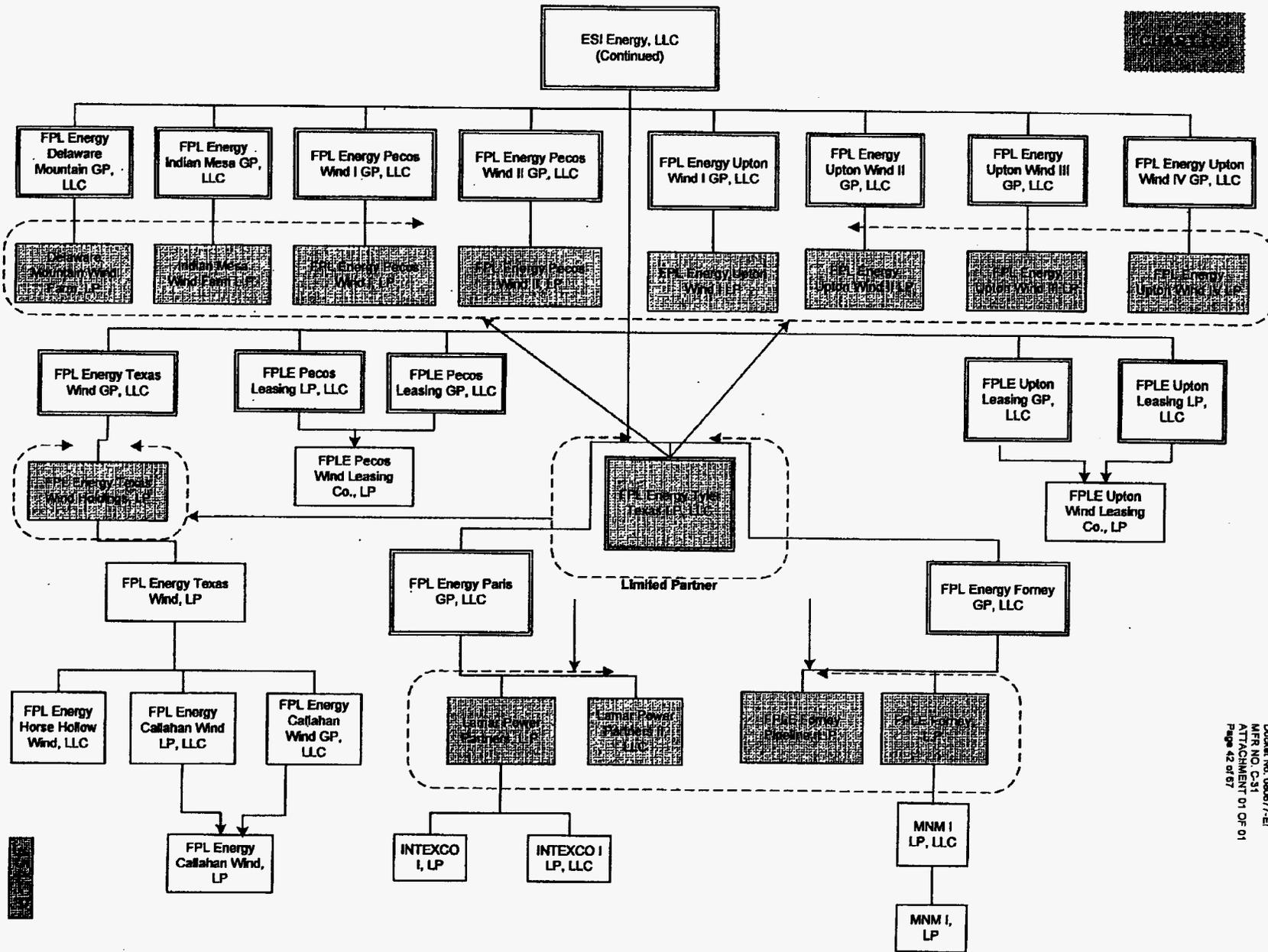


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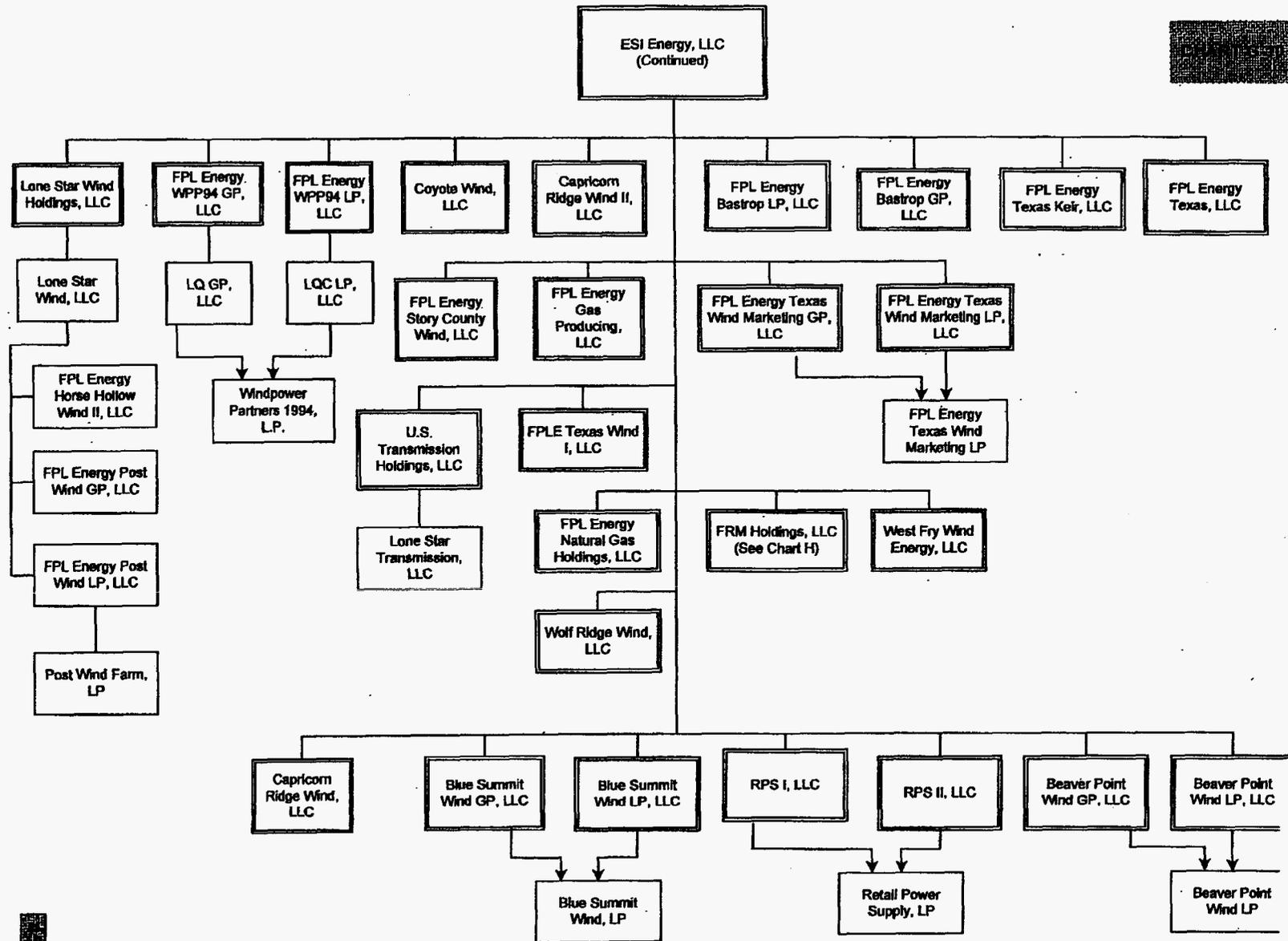




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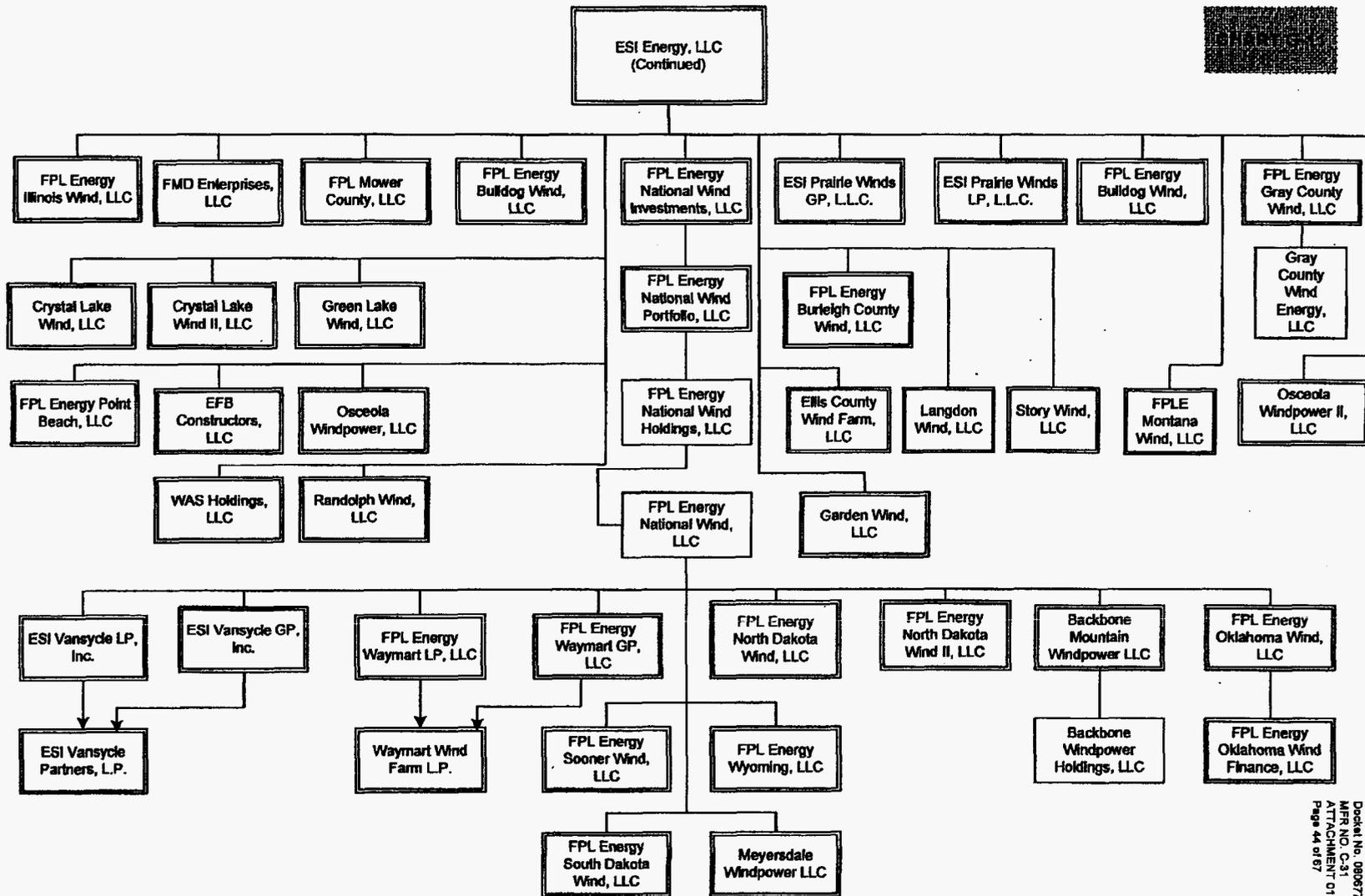
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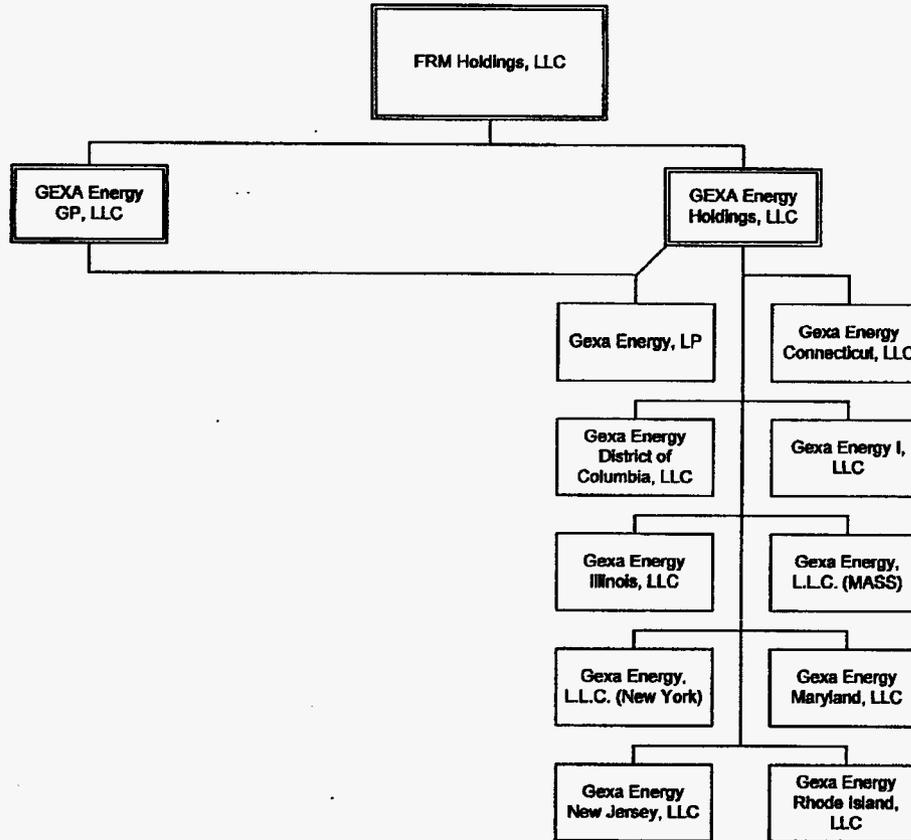
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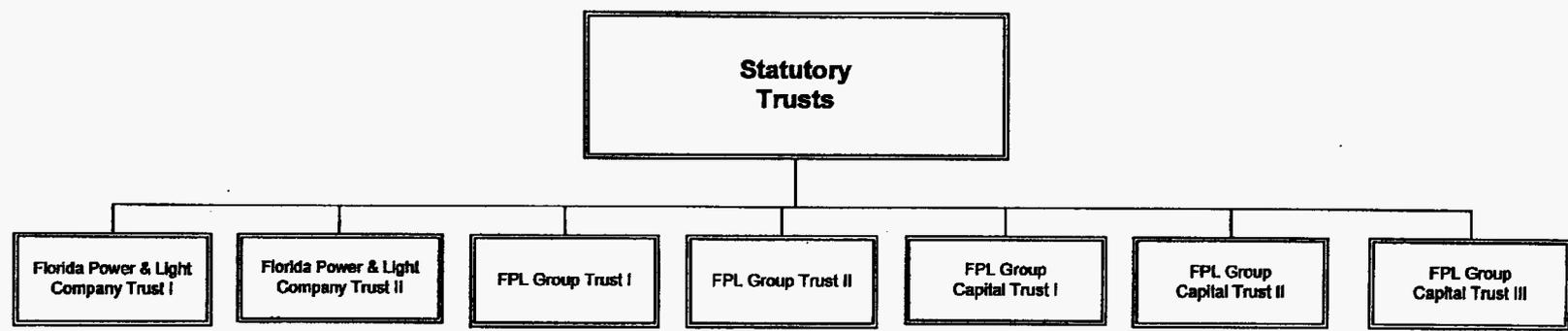
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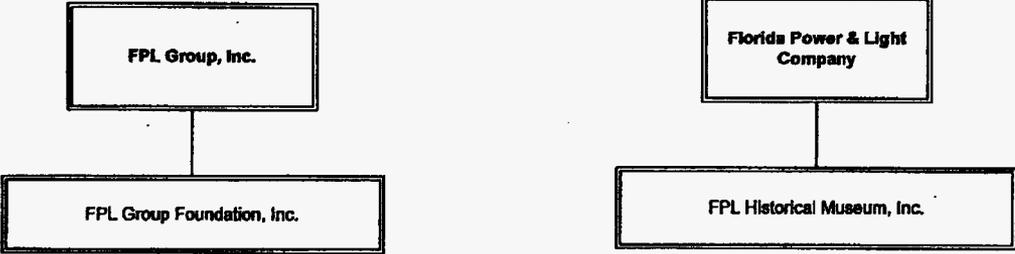
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**NON-PROFIT
ORGANIZATIONS**



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**Analysis of Diversification Activity
 New or Amended Contracts with Affiliated Companies**

**Company: Florida Power & Light Company
 For the Year Ended December 31, 2007**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
KPB Financial Corp.	On November 27, 2007, FPL and KPB Financial Corp. (KPB) entered into a Purchase and Sale Agreement effective December 31, 2007. Pursuant to the agreement, for a sale price of \$850,000,000, FPL agreed to sell and assign its rights to KPB for the following FPL assets - other rights to the payment of money derived from short term financing, employee advances, income taxes, reimbursable projects, damage claims, transmission service and interchanges, trade payables and other miscellaneous items (all, whether or not evidenced by a promissory note of other instrument or security, together with all earnings, income and other proceeds thereon or therefrom) and certain accounts receivable generated from the sale and/or provision by the seller of electricity and other goods and services. In return, KPB agreed to purchase the above receivables for an \$850,000,000 promissory note, payable on demand and bearing interest at six percent (6%) per annum. Interest payments on the promissory note shall be paid monthly, commencing January 31, 2008, and continuing monthly until the promissory note is paid in full.
KPB Financial Corp.	In past years, every time a subsidiary was added to or deleted from the consolidated income tax return, such subsidiary became a party to, or was deleted from, the Tax Allocation Agreement of FPL Group, Inc. and subsidiaries. Therefore, any corporate structure changes provided on pages 454 (i) - 454(vi) would also be reflected in FPL Group's tax arrangement.
FPL FiberNet, LLC	In April 2005, the Information Management Department of FPL requested FiberNet to furnish a purchase solution which would update the data communication links between the General Office and Juno Beach office facilities. The solution included the installation of a FICON channel extension with a SAN OC-48 of capacity with a remote mirror. The project was completed in August 2007 with a total cost of \$329,476.
FPL FiberNet, LLC	The Information Management Department of FPL requested FiberNet to complete a fiber infrastructure hardening of the West Palm Dispatch and LeJeune Flagler facilities. The first part of the hardening project converted the existing overhead fiber route to a completely buried fiber route between Customer Service East facility and West Palm Beach 3 facility. Burying the fiber route completely underground eliminated FPL's exposure to a fiber cut due to high winds/hurricane damage. The project also included a LeJeune Flagler (LFO) facility hardening, which established a new fiber ring from the General Office facility to the LFO utilizing the FiberNet Miami Metro fiber infrastructure, which provides for a more resilient network. The total hardening project cost was \$155,906.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of \$500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.			
Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
1	FPL Energy Services, Inc.	Sale of Natural Gas by EMT	74,739,207
2	FPL FiberNet, LLC	Payments for Services Rendered	8,164,823
3	FPL Group, Inc.	Purchase of Compressor and Combustion Turbine Rotor	14,106,984
4	FPL Group, Inc.	Sale of Combustion Turbine Rotor	13,735,167
5	FPL Group, Inc.	Capital Advance to Parent	875,000,000
6	FPL Group, Inc.	Common Dividend Payment	225,000,000
7	FPL Group, Inc.	Thrift Plan Company Match Payments	26,659,237
8	FPL Group, Inc.	Deferred Compensation & Incentives	15,601,217
9	FPL Group, Inc.	Stock Options Exercised	25,475,092
10	FPL Group, Inc.	Board of Director's Benefits Transfer to Parent Company	1,005,522
11	FPL Group, Inc.	Federal Taxes Estimate	459,083,111
12	FPL Group, Inc.	State Tax Refund Payment	1,600,000
13	KPB Financial Corporation	Storm and Property Reserve Fund Contribution	124,345,183
14	KPB Financial Corporation	Capital Contribution	710,000
15	KPB Financial Corporation	Equity In Earnings	17,154,787
16	KPB Financial Corporation	Sale of Accounts Receivable to KPB	850,000,000
17	Palms Insurance Company, Limited	Worker's Compensation Insurance	7,506,977
18	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance	1,796,006
19	Palms Insurance Company, Limited	Wrap Up Insurance	2,094,260
NOTE: (A) See page 458 for Assets or Rights Purchased from or sold to Affiliates NOTE: (B) Excludes Payment of Cash Collected on Behalf of Affiliate.			

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset or service involved.

a) Enter name of affiliate.
 b) Give description of type of service, or name the product involved.
 c) Enter contract or agreement effective dates.
 d) Enter the letter "p" if the service or product is a purchase by the Respondent; "s" if the service or product is sold by the Respondent.
 e) Enter utility account number in which charges are recorded.
 f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Group, Inc.	See Note 1		S	148	471,666
Palms Insurance Company, Limited	See Note 1		S	148	7,423,255
FPL Group International, Inc.	See Note 1		S	148	48,384
North American Power Systems	See Note 1		S	148	88,413
Alandco Inc.	See Note 1		S	148	22,023
FPL Energy Duane Arnold, LLC	See Note 1		S	148	4,327,590
FPL Energy Point Beach, LLC	See Note 1		S	148	988,474
FPL FiberNet, LLC	See Note 1		S	148	3,175,423
FPL Read Power, LLC	See Note 1		S	148	88,956
FPL Group Capital Inc.	See Note 1		S	148	48,273,780
FPL Energy Seabrook, LLC	See Note 1		S	148	4,429,885
FPL Energy Power Marketing, Inc.	See Note 1		S	148	3,472,891
FPL Energy Project Management, Inc.	See Note 1		S	148	3,735,142
FPL Energy, LLC	See Note 1		S	148	19,789,391
FPL Energy Maine, Inc.	See Note 1		S	148	222,844
FPL Energy Services, Inc.	See Note 1		S	148	56,234
FPL Energy Services, Inc.	See Note 1		S	148	5,389,529

Note 1: Services primarily provided by FPL include accounting, financial, consulting, human resources systems and programs, education and training, land management, legal, payroll, management and administrative, computer services, printing and duplicating, physical facilities, software maintenance, license fees, in territory gas sales and aviation services.

ANALYSIS OF DIVERSIFICATION ACTIVITY
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Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Badger Windpower, LLC	Payment for Services Rendered	No purchase order	S	Various	387
FPLE Doswell Limited Partnership	Payment for Services Rendered	No purchase order	S	553/512	50,814
FPL Energy, LLC	Payments for Services Rendered	No purchase order	S	146	4,374,085
FPL Energy, LLC	IRS Refund Reimbursement	No purchase order	P	241	10,075
FPL Energy, LLC	Payment for Services Rendered	No purchase order	S	508/549	141,644
FPL Energy, LLC	Payment for Services Rendered	No purchase order	S	506,000	3,207
FPL Energy Burleigh County Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	639
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PSL Plant Operations	No purchase order	P	107	3,539
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	517	31,887
FPL Energy Duane Arnold, LLC	Support for PTN Operations and Short Notice Outages	No purchase order	P	524	86,587
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	530	3,453
FPL Energy Forney, LLC	Payment for Services Rendered	No purchase order	S	553/512	96,500
FPL Energy Marcus Hook 750	Payment for Services Rendered	No purchase order	S	553/512	119,748
FPL Energy New Mexico Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	3,309
FPL Energy Pecos Wind, LP	Payment for Services Rendered	No purchase order	S	Various	1,278
FPL Energy Post Wind LP, LLC	Payment for Services Rendered	No purchase order	S	Various	2,167
FPL Energy Seabrook, LLC	Reimbursement for Support of PSL Plant Operations	No purchase order	P	107	111,382
FPL Energy Seabrook, LLC	Payment for Services Rendered - NED	No purchase order	S	123	1,585,167
FPL Energy Seabrook, LLC	LNS Tariff Charges - NED	No purchase order	S	123	606,880
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	S	146	463,689
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	S	154/241	8,973
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	P	183	84,692
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	517	192,464

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
(2) Excludes FPL Consolidating Entities
(3) See Page 458 for Assets or Rights Purchased from or sold to Affiliates

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN/PSL Operations	No purchase order	P	520	62,881
FPL Energy Seabrook, LLC	Support for PTN Operations and Short Notice Outages	No purchase order	P	524	263,624
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	P	524	110,193
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN/PSL Operations	No purchase order	P	528	96,423
FPL Energy Services, Inc.	Payments for Services Rendered	No purchase order	P	416	303
FPL Energy Services, Inc.	Gas Derivative Transactions-EMT	No purchase order	S	456	1,563,650
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	232	13,519
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	501	71,459
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	588	1,586
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	907	90,088
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	808	25,639
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	916	185,338
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	921	511
FPL Energy Upton Wind 1 LP	Payment for Services Rendered	No purchase order	S	Various	968
FPL Energy Waymart LLC	Payment for Services Rendered	No purchase order	S	Various	832
FPL Energy Wyman, LLC	Payment for Services Rendered	No purchase order	S	508/549	818
FPL Energy Wyoming, LLC	Payment for Services Rendered	No purchase order	S	Various	2,399
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	107	1,212,943
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	107	35,281
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	163	132,872
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	508	22,840
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	549	3,235
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	557	12,151
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	557	6,644
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	588	132,872
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	910	285,744
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	921	454,003
FPL FiberNet, LLC	Reimbursement for Services Rendered	No purchase order	P	928	384
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	931	62,383
FPL FiberNet, LLC	Payments for FPL Tower Lease Rental	No purchase order	S	147	723,009

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
 (2) Excludes FPL Consolidating Entities
 (3) See Page 458 for Assets or Rights Purchased from or sold to Affiliates

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Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			P or *S* (d)	Account Number (e)	Dollar Amount (f)
FPL Group, Inc.	State Income Tax Payment	No purchase order	P	236	174,167
FPL Group, Inc.	State Income Tax Payment	No purchase order	P	234	283,321
FPL Services, LLC	Commercial/Industrial Lighting Program Energy Conservation Cost Recovery Clause	No purchase order	P	908	128,773
FPL Readi Power, LLC	Payment for Services Rendered	No purchase order	P	107	2,500
FPLE Mountaineer Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	832
Gray County Wind Energy, LLC	Payment for Services Rendered	No purchase order	S	Various	3,928
Indian Mesa Wind Farm LP	Payment for Services Rendered	No purchase order	S	Various	2,399
KPB Financial Corp.	Net Capital Contributions	No purchase order	S	123	429,861
KPB Financial Corp.	Storm Fund Net Income	No purchase order	P	123	3,133,873
KPB Financial Corp.	Nuclear Decommission Fund Federal and State Taxes Credit	No purchase order	P	234	8,640
KPB Financial Corp.	Tax Payment Storm Fund	No purchase order	P	234	17,508
KPB Financial Corp.	Administrative Purchase Fee	No purchase order	P	427	20,000
Lamar Power Partners II, LLC	Payment for Services Rendered	No purchase order	S	553/512	69,176
Palms Insurance Company, Limited	West County Builders Risk Insurance	No purchase order	P	107	77,500
Palms Insurance Company, Limited	Excess Property Insurance	No purchase order	P	165	24,500
Palms Insurance Company, Limited	Wrap Up Insurance	No purchase order	P	165	1,091,361
Palms Insurance Company, Limited	Worker's Compensation Insurance	No purchase order	P	165	1,077,330
West Texas Wind Energy Partners, L.P.	Payment for Services Rendered	No purchase order	S	Various	671

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
(2) Excludes FPL Consolidating Entities
(3) See Page 458 for Assets or Rights Purchased from or sold to Affiliates

ANALYSIS OF DIVERSIFICATION ACTIVITY
Assets or Rights Purchased from or Sold to Affiliates

FLORIDA POWER & LIGHT COMPANY
 For the Year Ended December 31, 2007

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
<u>Purchases/Transfers from Affiliates:</u>							
KPB Financial Corp.	Administrative Purchase Fee	20,000		20,000	20,000	20,000	Yes
FPL Energy Duane Arnold, LLC	Cable Power	336		336	336	336	Yes
FPL Energy Forney, LLC	Gas Analyzer	5,000		5,000	5,000	5,000	Yes
FPL Group, Inc.	Compressor and Combustion Turbine Rotor	14,106,984		14,106,984	18,632,879	14,106,984	Yes
FPL Group, Inc.	Bearing # 1&2 Set	37,790		37,790	48,381	37,790	Yes
FPL Energy Seabrook, LLC	Mesh, Dacron	62		62	68	62	Yes
FPL Energy Seabrook, LLC	P/N Capacitor	341		341	117	117	Yes
FPL Energy Seabrook, LLC	Card: Rack, 20 Slot	460		460	419	419	Yes
FPL Energy Seabrook, LLC	Auxiliary Contact	537		537	820	537	Yes
FPL Energy Seabrook, LLC	Couplant, Ultrasonic, Ultragel	775		775	620	620	Yes
FPL Energy Seabrook, LLC	Bearing	704		704	1,617	704	Yes
FPL Energy Seabrook, LLC	Bushing	709		709	3,088	709	Yes
FPL Energy Seabrook, LLC	Generator test A-1	1,157		1,157	5,207	1,157	Yes
FPL Energy Seabrook, LLC	Rectifiers	1,186		1,186	2,552	1,186	Yes
FPL Energy Seabrook, LLC	Thermowell Cleaning Kit	3,452		3,452	2,725	2,725	Yes
	Total					14,178,346	

ANALYSIS OF DIVERSIFICATION ACTIVITY
Assets or Rights Purchased from or Sold to Affiliates

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
						Sales Price	
Sales to Affiliates:							
KPB Financial Corp.	Misc. Accounts Receivable	850,000,000		850,000,000		850,000,000	Yes
FPL Group, Inc.	Combustion Turbine Rotor	9,189,756		9,189,756	13,735,167	13,735,167	Yes
Doswell Limited Partnership	Valve, Globe	1,149		1,149	1,541	1,541	Yes
Doswell Limited Partnership	Seal Pins, Lock Wire, Dowell Pins	3,198		3,198	3,306	3,306	Yes
Doswell Limited Partnership	V-Seal	6,310		6,310	7,617	7,617	Yes
Doswell Limited Partnership	Gasket, Bracket, etc	31,411		31,411	37,716	37,716	Yes
FPL Energy Forney, LLC	Gasket Crossfire Assembly	290		290	245	290	Yes
FPL Energy Forney, LLC	Gland Packing, Tube Assembly	748		748	969	969	Yes
FPL Energy Forney, LLC	Gasket, Bellows, Bolts	1,366		1,366	1,059	1,366	Yes
FPL Energy Forney, LLC	Probe, Axial Position	1,581		1,581	1,608	1,608	Yes
FPL Energy Forney, LLC	Adaptor Tubing and Gasket	5,408		5,408	5,470	5,470	Yes
FPL Energy Forney, LLC	Bracket, Bullhorn/Retainer, Crossfire Tube/Seal, Flex	13,032		13,032	13,148	13,148	Yes
FPL Energy Forney, LLC	Bolts, Screws, Bearings, Seals, etc.	13,678		13,678	14,788	14,788	Yes
FPLE Calhoun Power Company	Dresser Coupling Gasket	1,138		1,138	1,250	1,250	Yes
FPLE Marcus Hook 750, LLC	Scrap Material	91,472		91,472	38,754	91,472	Yes
FPLE Marcus Hook 750, LLC	Gaskets	121		121	188	188	Yes
FPLE Marcus Hook 750, LLC	Bearing, Thrust, Inactive Face	58,812		58,812	42,967	58,812	Yes
FPLE Marcus Hook 750, LLC	Hose Hydraulic	470		470	344	470	Yes
FPLE Duane Arnold, LLC	Relay	133		133	obsolete	133	Yes
FPL Energy Seabrook, LLC	Transformer	380		380	345	380	Yes
FPL Energy Seabrook, LLC	Polymer Sealant	466		466	367	466	Yes
FPL Energy Seabrook, LLC	Boric Acid	17,690		17,690	16,320	17,690	Yes
Lamar Power Partners	Bellows, Gaskets, Bolts	9,950		9,950	10,014	10,014	Yes
Lamar Power Partners	Gasket, Bolt, Seal V, Retainer, etc.	18,724		18,724	30,007	30,007	Yes
Lamar Power Partners	Various Parts	35,811		35,811	45,282	45,282	Yes
	Total					864,079,150	

Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

<u>EE ID</u>	<u>Company Transferred From</u>	<u>Company Transferred To</u>	<u>Old Job Assignment</u>	<u>New Job Assignment</u>
27454	Duane Arnold	Florida Power & Light Company	Electrical General Supervisor	Nuc Maint/Technical Training Supv
24496	Florida Power & Light Company	Duane Arnold	Nuclear Analyst I	Senior Assessor Quality Assurance
11435	Florida Power & Light Company	Duane Arnold	Plant Engineering Mgr	Director Engineering Site
24054	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	Inventory Services Specialist	Procurement Specialist - FPLE
31217	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	Meter Reader	Wind Technician III
10378	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	PGD Leader III	Production Technician I
14351	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	PGD Technical Spec III	Plant Leader I
30044	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Associate Trading Risk Analyst	Associate Financial Analyst
24306	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Customer Project Mgr I	Associate Quantitative Analyst
28132	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Customer Project Mgr II	Trading Risk Analyst
23784	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Derivative Accounting Principle for Stru	Derivative Accountant Principal
15417	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Director Financial Acctg & Planning	Director Financial Acctg & Planning
13966	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Director of Talent Management	Financial Analyst II
23575	Florida Power & Light Company	FPL Energy Power Mktg, Inc	PGD Engineer III	Portfolio Coordinator II
21331	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Principal Engineer	Portfolio Coordinator I
11557	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Regional Human Resources Manager	Regional HR Director
26552	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Internal Auditor II	Associate Business Mgr
16393	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD General Mgr I	PGD General Mgr I
24837	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD Leader I	PGD Leader I
14942	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD Leader I	Operations and Maintenance Supv I/tn
29285	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Production Mgr I	PGD General Mgr II
30671	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Production Mgr II	PGD General Mgr II
32925	Florida Power & Light Company	FPL Energy Services, Inc	Administrative Technician	Administrative Technician
13258	Florida Power & Light Company	FPL Energy Services, Inc	Customer Care Account Supv	Administrative Specialist I
26774	Florida Power & Light Company	FPL Energy Services, Inc	Customer Service Rep II	Inside Sales Representative
20796	Florida Power & Light Company	FPL Energy Services, Inc	Project Control Analyst I	Sr Business Specialist
20014	Florida Power & Light Company	FPL Energy Services, Inc	Sr Regulatory Affairs Analyst	Sr Business Specialist
23522	Florida Power & Light Company	FPL Energy, LLC	Administrative Specialist II	Administrative Specialist I - FPLE
21937	Florida Power & Light Company	FPL Energy, LLC	Administrative Specialist II	Administrative Specialist II - FPLE
10018	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Administrative Specialist I - FPLE
10372	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Sr Business Services Tech FPLE
17183	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Legal Assistant - FPLE
13422	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Associate Business Specialist
29142	Florida Power & Light Company	FPL Energy, LLC	Business Systems Analyst S	Lead Quality and Process Analyst
29194	Florida Power & Light Company	FPL Energy, LLC	Customer Project Mgr II	PGD Engineer III
18425	Florida Power & Light Company	FPL Energy, LLC	Demand-Side Manager	Director - Construction
11513	Florida Power & Light Company	FPL Energy, LLC	Director - Construction	Director - Construction
27926	Florida Power & Light Company	FPL Energy, LLC	Director - Construction	Director - Construction
20686	Florida Power & Light Company	FPL Energy, LLC	Distribution Analyst I	Budget Analyst
25079	Florida Power & Light Company	FPL Energy, LLC	Engineer II	Associate Business Mgr
12781	Florida Power & Light Company	FPL Energy, LLC	Environmental Mgr I	Environmental Mgr I
25385	Florida Power & Light Company	FPL Energy, LLC	Environmental Specialist II	Environmental Specialist II
27887	Florida Power & Light Company	FPL Energy, LLC	IM Project Manager	GIS Data Mapping Manager
25615	Florida Power & Light Company	FPL Energy, LLC	Internal Auditor I	Project Mgr

Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

24510	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
28886	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Manager - Construction
20903	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
20330	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
23859	Florida Power & Light Company	FPL Energy, LLC	Legal Assistant	Legal Assistant - FPLE
27741	Florida Power & Light Company	FPL Energy, LLC	Legal Assistant	Paralegal
24123	Florida Power & Light Company	FPL Energy, LLC	Mail Specialist II	Systems Analyst III
23218	Florida Power & Light Company	FPL Energy, LLC	Manager EEO/Diversity	Human Resources Manager
27050	Florida Power & Light Company	FPL Energy, LLC	Materials Management Specialist	Sourcing Specialist I
16705	Florida Power & Light Company	FPL Energy, LLC	Mgr of Auditing	Business Director FPLE
14504	Florida Power & Light Company	FPL Energy, LLC	PGD Engineer I	Production Mgr II
28687	Florida Power & Light Company	FPL Energy, LLC	PGD Engineer III	PGD Engineer III
27175	Florida Power & Light Company	FPL Energy, LLC	PGD General Mgr II	PGD General Mgr II
20454	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	Professional - Construction
15881	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	Sr Environmental Specialist
22186	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
13185	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
28007	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
13940	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	PGD Leader I
18033	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	Plant Leader II
29144	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	PGD Leader III
23940	Florida Power & Light Company	FPL Energy, LLC	PGD Principal Engineer (SME)	PGD Engineering Supv
29503	Florida Power & Light Company	FPL Energy, LLC	PGD Tech Services Mgr I	PGD Tech Services Mgr I
22142	Florida Power & Light Company	FPL Energy, LLC	Principal Attorney	Principal Attorney
20052	Florida Power & Light Company	FPL Energy, LLC	Principal Engineer - Power Systems	Transmission Business Mgr
26984	Florida Power & Light Company	FPL Energy, LLC	Principal Financial Analyst	Sr Associate Business Mgr
14227	Florida Power & Light Company	FPL Energy, LLC	Principal Specialist Environmental	Principal Specialist Environmental
24206	Florida Power & Light Company	FPL Energy, LLC	Principal Specialist Environmental	Principal Specialist Environmental
19224	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	Production Mgr I
16889	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	PGD General Mgr II
24515	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	Production Mgr I
21925	Florida Power & Light Company	FPL Energy, LLC	Programmer Analyst S	Programmer Analyst S
11050	Florida Power & Light Company	FPL Energy, LLC	Programmer Analyst S	Analyst - Wind Farm Optimization
12252	Florida Power & Light Company	FPL Energy, LLC	Project Manager I	Senior Professional - Construction
30066	Florida Power & Light Company	FPL Energy, LLC	Recruiting Supv	Recruiting Supv
14219	Florida Power & Light Company	FPL Energy, LLC	Senior Engineer - Power Systems	Business Mgr FPLE
28010	Florida Power & Light Company	FPL Energy, LLC	Sourcing Specialist I	Sr Business Management Analyst - FPLE
26609	Florida Power & Light Company	FPL Energy, LLC	Sourcing Specialist II	Plant Leader III
24835	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
26366	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
27804	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
25401	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
13486	Florida Power & Light Company	FPL Energy, LLC	Sr Environmental Specialist	Sr Environmental Specialist
30686	Florida Power & Light Company	FPL Energy, LLC	Sr Materials Management Specialist	Senior Sourcing Specialist
26903	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader

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Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

	16434	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader
	20619	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	PGD Sr Technical Specialist
	25168	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader
	11836	Florida Power & Light Company	FPL Energy, LLC	System Dispatch Mgr	Director
	15146	Florida Power & Light Company	FPL FiberNet, LLC	Mgr of Safety	Director Customer Relations & Marketing
	26091	Florida Power & Light Company	FPL FiberNet, LLC	Network Support Specialist S	Network Engineer P
	13591	Florida Power & Light Company	FPL FiberNet, LLC	Principal Engineer - Power Systems	Principal Process Analyst
	16085	Florida Power & Light Company	FPL FiberNet, LLC	Project Designer II	Associate Project Manager - FiberNet
	19057	Florida Power & Light Company	FPL Group, Inc	Sr VP Eng, Constr & Corp Svc	Sr VP Eng, Constr & Corp Svc
	12142	Florida Power & Light Company	FPL Group, Inc	Sr VP Nuclear Division	Sr VP Nuclear Division
	11616	Florida Power & Light Company	FPL Group, Inc	Sr VP Power Generation Division	Sr VP Power Generation Division
	22035	Florida Power & Light Company	WindLogics Inc	IM Systems Manager	CIO WindLogics
	19011	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Associate Engineer	Associate Engineer
	26819	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Procurement Specialist - FPLE	Sr Procurement Specialist
	23205	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Production Tech I	PGD Leader III
	10378	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Production Technician I	PGD Leader III
	25168	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Sr. Plant Leader	Sr PGD Leader
P	21296	FPL Energy Power Mktg, Inc	Florida Power & Light Company	Sr Accountant	HR Proj Mgr/Business Analyst -Job Share
	31664	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	Engineer I - Nuclear	Engineer I - Nuclear
S	20683	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	PGD General Mgr II	PGD General Mgr II
	24201	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	Plant Leader I	Sr Business Analyst
O	25284	FPL Energy Seabrook Station	Florida Power & Light Company	Nuclear Plant Human Resources Manager	Nuclear Plant Human Resources Manager
	23061	FPL Energy Seabrook Station	Florida Power & Light Company	Sr Engineering Analyst Nuclear	Engineering Specialist
4	22809	FPL Energy Seabrook Station	Florida Power & Light Company	Sr Project Mgr Nuclear	Director Nuclear Operations Support
	22098	FPL Energy Services, Inc	Florida Power & Light Company	Inside Sales Representative	Energy Serv Consult II
S	21882	FPL Energy Services, Inc	Florida Power & Light Company	Programmer Analyst S	Business Intelligence Analyst
	20014	FPL Energy Services, Inc	Florida Power & Light Company	Sr Business Specialist	Sr Regulatory Affairs Analyst
B	19904	FPL Energy Services, Inc	Florida Power & Light Company	Sr Business Specialist	Sr Communications Advisor
	29628	FPL Energy Services, Inc	Florida Power & Light Company	Telemarketing Sales Representative III	Helper
	30253	FPL Energy, LLC	Florida Power & Light Company	Administrative Specialist I - FPLE	Sr Executive Administrative Assistant
	11218	FPL Energy, LLC	Florida Power & Light Company	Associate Accountant	Distribution Analyst II
	18325	FPL Energy, LLC	Florida Power & Light Company	Associate General Counsel	VP Corp & Ext Affairs
	32746	FPL Energy, LLC	Florida Power & Light Company	Attorney - Real Estate	Attorney - Real Estate
	17178	FPL Energy, LLC	Florida Power & Light Company	Business Mgr FPLE	Director, Project Development
	29851	FPL Energy, LLC	Florida Power & Light Company	Lead Professional - Construction	PGD Tech Services Mgr II
	26983	FPL Energy, LLC	Florida Power & Light Company	Manager Quality	Mgr Corp Quality & Bus Process Impr
	29194	FPL Energy, LLC	Florida Power & Light Company	PGD Engineer III	Nuc Maint/Technical Training Instructor
	29904	FPL Energy, LLC	Florida Power & Light Company	PGD General Mgr I	General Manager Risk & Quality Assessment
	31094	FPL Energy, LLC	Florida Power & Light Company	PGD Principal Engineer (SME)	PGD General Mgr II
	25995	FPL Energy, LLC	Florida Power & Light Company	PGD Senior Engineer	Sr PGD Leader
	17933	FPL Energy, LLC	Florida Power & Light Company	Secretary to the President Subsidiary	Secretary to the President & COO
	19262	FPL Energy, LLC	Florida Power & Light Company	Senior Sourcing Specialist	Sourcing Specialist I
	24043	FPL Energy, LLC	Florida Power & Light Company	Sourcing Specialist I	Sr Materials Management Specialist
	26875	FPL Energy, LLC	Florida Power & Light Company	Sr Business Services Tech FPLE	Business Systems Analyst Aff
	23297	FPL Energy, LLC	Florida Power & Light Company	VP Business Management	VP Development

Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

10226	FPL Energy, LLC	Florida Power & Light Company	VP of Development	VP Finance, Florida Power & Light
10227	FPL Energy, LLC	Florida Power & Light Company	VP Plant Operations and Mgmt	VP Transmission and Substation
10320	FPL Group, Inc	Florida Power & Light Company	VP Marketing & Communications	VP Marketing & Communications

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ANALYSIS OF DIVERSIFICATION ACTIVITY
Non-Tariffed Services and Products Provided by the Utility
FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Miscellaneous Service Revenues - Facility Relocation Work Orders	451	Regulated
Miscellaneous Service Revenues - Job Orders	451	Regulated
Miscellaneous Service Revenues - Qualifying Facilities Interconnection Charges	451	Regulated
Miscellaneous Service Revenues - Temporary Construction Work Orders	451	Regulated
Rent from Electric Utility Plant	454	Regulated
Rent from Pole Attachments	454	Regulated
Reclamation and Salvage Revenue	456	Regulated
Transmission Facilities Use Charges	456	Regulated
Bill Statement Advertising Revenues	456	Regulated
Thermoscan Revenues	456	Regulated
BuildSmart Revenues	456	Regulated
Power Monitoring Revenues	456	Regulated
Inspections Revenue Enhancement	456	Regulated
Quality Power Conditioning Revenues	458	Regulated

Nonutility Property (Account 121)

Company: Florida Power & Light
 For the Year Ended December 31, 2007

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
1			
2 Dade County-Turkey Point Transmission Right-of-Way (Transferred 1872)	338,276	0	338,276
3 Broward County-Andytown Switching Station (Transferred 1995)	658,345	0	658,345
4 Manatee County-Bradenton U.S. 41 and Buckeye Rd. (Transferred 1986)	286,004	0	286,004
5 Duval/Bradford Counties-Bradford-Duval#2 Right-of-Way (Transferred 1992)	408,848	0	408,848
6 Volusia County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	359,089	0	359,089
7 St. Johns County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	275,447	0	275,447
8 Martin County-Tequesta Substation Site (Transferred 1992)	116,288	0	116,288
9 Flagler County-Bunnell-Angela Right-of-Way (Transferred 1992)	198,581	0	198,581
10 Indian River County-Service Center (Transferred 1996)	109,082	0	109,082
11 Flagler County-Substation Site (Transferred 1999)	653,043	0	653,043
12 Brevard County-Wickham Substation (Transferred 2001)	747,944	0	747,944
13 Brevard County-Eaughallie Section (Transferred 2001)	203,807	0	203,807
14 Palm Beach County-Alexander Substation (Transferred 1996)	188,112	0	188,112
15			
16			
17			
18			
19			
20 OTHER NONUTILITY PROPERTY			
21 Dade County-Dade Davis Transm. Right-of-Way at SW 104 St. & 127 Ave.	125,815	0	125,815
22 Dade County-Lot 4, Block 3 LeBlond Subdivision (1)	179,381	(179,381)	0
23 Dade County-Vacant Land adjacent to Miami Central Service Center (2)	600,450	(600,450)	0
24 Broward County-Coral Springs Substation Site (3)	639,847	(639,847)	0
25 Broward County-Harmony Substation Site	1,590,303	0	1,590,303
26 Palm Beach County- Terminal Substation	224,105	0	224,105
27			
28			
29 (1) Classified to 101 Plant in Service. 03/2007			
30 (2) Classified to 101 Plant in Service, now part of Knowlton Substation. 08/2007			
31 (3) Sold a portion of the property and transferred the remaining acreage to 101 in 02/2007.			
32			
33 MINOR ITEMS PREVIOUSLY DEVOTED TO PUBLIC SERVICE	771,462	(48,682)	722,780
34 Sales of Land & Land Rights			
35 Transfer from 101 to 121	0		
36 Transfer from 121 to 105	0		
37 Transfer from 105 to 121	0		
38 Total	0		
39			
40			
41 MINOR ITEMS NOT PREVIOUSLY DEVOTED TO PUBLIC SERVICE	111,917	0	111,917
42			
43			
44			
TOTALS:	8,885,825	(1,488,360)	7,227,585

Number of Electric Department Employees

***Florida Power & Light Company
For the Year Ended December 31, 2007***

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	<u>12/31/2007</u>
2. Total Regular Full-Time Employees	<u>10,311</u>
3. Total Part-Time and Temporary Employees	<u>226</u>
4. Total Employees	<u>10,537</u>

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization - Account 425:	0
2		
3	(b) Miscellaneous Income Deductions - Account 426:	
4		
5	Donations - Account 426.1	
6		
7	FPL Foundation, Inc.	0
8		
9	Miscellaneous	1,880,362
10		
11	Total Account 426.1	1,880,362
12		
13	Life Insurance - Account 426.2	0
14		
15	Penalties - Account 426.3	1,610
16		
17	Expenditures for Certain Civic, Political and Related Activities - Account 426.4	
18		
19	Salary and expenses of FPL employees in connection with legislative matters	1,086,633
20		
21	Lobbying Expenses	6,633,803
22		
23	Professional Services	22,860
24		
25	Executive Stock Incentives - Below the Line	599,895
26		
27	Total Account 426.4	8,343,191
28		
29	Other Deductions - Account 426.5	
30		
31	Community Services	3,240,347
32		
33	Civic and Social Club Dues	20,400
34		
35	Disallowed Hurricane Restoration Costs	0
36		
37	Miscellaneous	218,133
38		
39	Total Account 426.5	3,478,880
40		
41	(c) Interest on Debt to Associated Companies - Account 430:	0

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425) – Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions – Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) – For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) – Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(d) Other Interest Expense - Account 431:	
2		
3	Customer Deposits*	30,313,806
4		
5	Plant Scherer Joint Ownership Billing Agreement (Various Rates)	110,220
6		
7	St. Johns River Power Park- Purchase Power Agreement (Various Rates)	17,824
8		
9	Wholesale Revenues Subject to Refund (Various Rates)	593,719
10		
11	Retail Revenues Subject to Refund (Various Rates)	53,000
12		
13	Promissory Notes (Various Rates)	0
14		
15	Commercial Paper (Various Rates)	15,490,722
16		
17	IRS Audits	0
18		
19	Other Tax Audits (Various Rates)	29,220
20		
21	Credit Line Commitment Fees (Various Rates)	2,202,569
22		
23	Audits - FMPA and OUC	188,741
24		
25	Margin Collateral Deposit	2,673
26		
27	Interest on Sales Tax	5,764
28		
29	Interest on Property Tax - Okeechobee County	89,755
30		
31	Interest Expense Due from FPL-NED to FPL Energy Seabrook (Tariff Billings)	1,148
32		
33	Miscellaneous	14,522
34		
35	Total Account 431	49,113,683
36		
37		
38		

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1 2 3 4	*Non-residential customers with cash deposits who have had 23 months or more of continuous service and have maintained a prompt payment record during the last 12 months are entitled to receive interest at the simple rate of 7% per annum. All other customers with cash deposits receive interest at the simple rate of 6% per annum.	

BUDGETED AND ACTUAL IN-SERVICE COSTS OF NUCLEAR POWER PLANT

Company: Florida Power & Light
For the Year Ended December 31, 2007

[Section (8)(f)]

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

Item

Plant Name: Turkey Point 6 & 7

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	Actual Costs as of December 31, 2007	Remaining Budgeted Costs To Complete Plan		Total Estimated Cost of Plant		Estimated Cost Provided in the Petition for Need determination	
		Low Range	High Range	Low Range	High Range	Low Range	High Range
Site Selection	\$ 6,551,650	\$ (127,529)	\$ (127,529)	\$ 6,424,121	\$ 6,424,121	\$ 8,000,000	\$ 8,000,000
Pre-Construction	\$ 2,533,265	\$ 464,042,614	\$ 464,042,614	\$ 466,575,879	\$ 466,575,879	\$ 465,000,000	\$ 465,000,000
Construction	\$ -	\$ 8,149,000,000	\$ 12,124,000,000	\$ 8,149,000,000	\$ 12,124,000,000	\$ 8,149,000,000	\$ 12,124,000,000
AFUDC	\$ 113,074	\$ 3,460,886,926	\$ 5,159,886,926	\$ 3,461,000,000	\$ 5,160,000,000	\$ 3,461,000,000	\$ 5,160,000,000
Total	\$ 9,197,989	\$ 12,073,802,011	\$ 17,747,802,011	\$ 12,083,000,000	\$ 17,757,000,000	\$ 12,083,000,000	\$ 17,757,000,000

Notes:

Estimated costs based on EPL's need determination filing. Total project cost estimate has not been developed at this time.
AFUDC is actual cost through December 31, 2007. Remaining budgeted and total estimated AFUDC is an estimated value.
Remaining to go budget adjustment in site selection for project staffing.

Budgeted and Actual In-Service Costs of Nuclear Power Plant

Company: Florida Power & Light
For the Year Ended December 31, 2007

[Section (8)(f)]

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

Item	Actual Costs as of December 31, 2007: Account 183.705 (a)	Remaining Budgeted Costs to Complete Plant:	Total Estimated Cost of Plant	Estimated Cost provided in the Petition for Need Determination (or revised estimate as necessary)
Plant Name: <u>Turkey Point 1 & 2 Uprate</u>				
Site Selection	\$0	\$0	\$0	\$0
Pre-Construction	\$0	\$0	\$0	\$0
Construction	\$8,624,516 (a)	\$1,381,247,878 (a)	\$1,389,872,394 (b)	\$1,446,304,000
AFUDC	\$0	\$20,305,614	\$20,305,614 (c)	\$351,696,000
Total	\$8,624,516	\$1,401,553,492	\$1,410,178,008	\$1,798,000,000

Notes:

- (a) The costs associated with the uprate project were included in Account 183, Preliminary Survey and Investigation Charges for the period July 2007 through December 2007. On January 7, 2008, the Commission issued Order No. PSC-08-0021-FOF-EI approving FPL's need determination for the uprates. In that Order the Commission determined that Rule No. 25-6.0423, F.A.C. is applicable to the costs of the expansion of the Turkey Point and St. Lucie Nuclear Power Plants (uprate project). As a result of the issuance of this Order, in January 2008 these costs were transferred to Construction Work in Progress (CWIP) account 107 and carrying charges began accruing. The "Remaining Budgeted Costs to Complete Plant" include CWIP charges less the reclassification of Account 183.705.
- (b) FPL has revised its non-binding cost estimate to reflect reductions primarily related to reimbursement of the share of costs for which the St. Lucie 2 participants are responsible. (While the participants have indicated informally that they intend to take their respective shares of the Uprate Project output, they have not yet made a final election. If the participants decide not to take their respective shares, FPL will adjust these amounts to obtain recovery as part of the true-up including interest). The Company continues to evaluate the costs associated with this project. As activities are more clearly defined the Company will make any necessary revisions to the original cost estimate.
- (c) FPL has also revised its non-binding cost estimate to remove AFUDC that was originally projected beyond 2008 but is unnecessary now that FPL was approved to recover the Uprate Project costs through the NPPCR.

P a g e
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FLORIDA POWER & LIGHT
COMPANY AND SUBSIDIARIES
DocId: 360877-EI
MFR NO. C-31
ATTACHMENT 01 OF 01
Page 87 of 87

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl

(1) Line Number	(2) Account Number	(3) Description	(4) Original Purchase Cost	(5) Test Year Revenues (All Accts. 454)	(6) Expense Amounts	(7) Net Revenues
-----------------------	--------------------------	--------------------	-------------------------------------	--	---------------------------	------------------------

1						
2		NONE				
3						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08Witness: Kim Ousdahl, Dr. Rosemary Morley,
Robert E. Barrett, Jr.COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Line No.	(1) Description	(2) 2006 Year	(3) 2007 Year	(4) 2008 Year	(5) 2009 Year	(6) 2010 Year
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)					
2	Power Production Expense	\$125.41	\$130.38	\$136.12	\$142.56	\$158.13
3	Transmission Expenses	\$14.82	\$13.53	\$14.79	\$14.13	\$16.36
4	Distribution Expenses	\$65.86	\$61.94	\$60.35	\$60.05	\$61.76
5	Customer Account Expenses	\$28.82	\$29.33	\$33.13	\$35.21	\$37.31
6	Customer Service Expenses	\$17.48	\$19.33	\$22.73	\$22.35	\$24.08
7	Sales Expenses	\$6.31	\$3.90	\$3.61	\$6.14	\$6.49
8	Administration & General Expenses	\$99.64	\$75.75	\$46.19	\$78.22	\$86.88
9	Total Other O & M Expenses	\$358.33	\$334.16	\$316.92	\$358.64	\$391.00
10						
11	GROWTH INDICES					
12	Consumer Price Index	201.6	207.3	215.2	219.5	223.8
13	Average Customer	4,409,561	4,496,589	4,509,730	4,519,986	4,548,762
14	CPI Percent Increase	3.23%	2.85%	3.81%	2.00%	1.96%
15	Average Customer Percent Increase	2.03%	1.97%	0.29%	0.23%	0.64%
16	Index Percent CPI x Customer Growth	1.05320	1.04878	1.04114	1.0223	1.02608
17	Average Customer Increase	87,666	87,028	13,141	10,256	28,776
18						
19	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:					
20	O & M Expense Less Fuel per KWH Sold	\$0.01502	\$0.01405	\$0.01375	\$0.01586	\$0.01724
21	Capital Cost per Installed Kilowatt of Capacity (Note A)	\$504.32	\$502.73	\$528.84	\$531.03	\$568.45
22	Revenue per KWH Sold	\$0.11245	\$0.10711	\$0.11019	\$0.11341	\$0.10707
23						
24	AVERAGE NUMBER OF CUSTOMERS					
25	Residential	3,906,267	3,981,451	3,992,257	3,994,173	4,010,837
26	Commercial	478,867	493,130	500,748	509,881	521,804
27	Industrial	21,211	18,732	13,377	12,527	12,686
28	Street Lighting	2,963	3,032	3,118	3,180	3,214
29	Other Sales to Public Authorities (Note B)	253	244	230	225	221
30	Total	4,409,561	4,496,589	4,509,730	4,519,986	4,548,762
31						
32	Note (A): Based on the Summer Peak net capability rating including units in inactive reserve status.					
33	Note (B): Customers include other, railroads & railways and resale customers.					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-E1

EXPLANATION: Provide the following statistical data for the company,
 by calendar year for the most recent 5 historical years.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Dr. Rosemary Morley, James A. Keener,
 Michael G. Spoor

Line No.	(1)	(2) Year 2004	(3) Year 2005	(4) Year 2006	(5) Year 2007	(6) Year 2008	(7) Average Annual Growth Rate
1	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2							
3	Peak Load MW	20,545	22,361	21,819	21,962	21,060	0.6%
4							
5	Peak Load Per Customer (KW)	4.86	5.17	4.95	4.88	4.67	-1.0%
6							
7	Energy Sales (MWH)	100,626,214	103,802,730	105,228,048	106,913,929	103,911,983	0.8%
8							
9	Energy Sales Per Customer	23,820	24,018	23,864	23,777	23,042	-0.8%
10							
11	Number of Customers (Average)	4,224,509	4,321,896	4,409,563	4,496,589	4,509,730	1.6%
12							
13	Installed Generating Capacity (MW)	18,940	20,777	20,981	22,135	22,087	3.9%
14							
15	Population of Service Area	8,247,442	8,469,602	8,620,855	8,729,806	8,771,694	1.6%
16							
17	End of Year Miles of Distribution Lines	65,310	65,770	66,298	66,553	66,649	0.5%
18							
19	End of Year Miles of Jurisdictional Transmission Lines	6,322	6,470	6,620	6,640	6,708	1.5%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:

Projected Test Year Ended 12/31/10

Prior Year Ended 12/31/09

Historical Test Year Ended 12/31/08

Witness: Kathleen Slattery

FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Line No.	(1) Description	(3) Test Year 2010		(4) CPI	(6) Prior Year 2009		(9) Historical Year 2008			(12) Historical Year 2007			(14) Historical Year 2006	
		(2) Amount (\$000)	(3) % Increase		(5) Amount (\$000)	(6) % Increase	(8) Amount (\$000)	(9) % Increase	(10) CPI	(11) Amount (\$000)	(12) % Increase	(13) CPI		
1	<u>Total Company Basis</u>													
2														
3	Gross Payroll (A)	1,062,650	5.50%	2.00%	1,007,215	4.23%	2.00%	966,307	0.87%	3.81%	957,950	8.74%	2.83%	880,972
4	Gross Average Salary (in whole dollars)	95,639	3.41%		92,481	2.84%		90,107	-0.49%		90,552	7.01%		84,819
5														
6	<u>Fringe Benefits</u>													
7														
8	Life Insurance	1,431	6.87%		1,339	1.03%		1,325	18.33%		1,120	-23.44%		1,463
9	Medical Insurance	95,537	15.18%		82,943	6.91%		77,585	8.81%		71,305	6.66%		66,850
10	Pension Plan (FAS 87)	(55,719)	26.35%		(75,656)	11.89%		(85,864)	-11.23%		(77,194)	1.96%		(78,740)
11	Employee Savings Plan	32,702	16.37%		28,102	-0.21%		28,160	5.61%		26,663	3.63%		25,729
12	Federal Insurance Contributions Act	71,409	4.60%		68,266	5.83%		64,503	4.93%		61,472	6.52%		57,709
13	Federal & State Unemployment Taxes	1,277	4.67%		1,220	12.70%		1,083	-81.01%		2,776	-2.86%		2,858
14	Worker's Compensation	8,778	3.27%		8,501	-2.67%		8,734	-5.28%		9,221	-7.67%		10,008
15	Other													
16	Educational Assistance	1,652	37.68%		1,200	45.63%		824	5.22%		783	2.37%		765
17	Employee Welfare	4,775	37.23%		3,479	-5.89%		3,697	-57.69%		8,738	10.31%		7,922
18	Post Retirement Benefits (FAS 106)	22,600	1.70%		22,222	-5.55%		23,529	-5.39%		24,869	-11.90%		28,227
19	Post Employment Disability Benefit (FAS 112)	7,275	3.93%		7,000	73.64%		4,031	-59.83%		10,036	75.27%		5,726
20	Dental Insurance	6,400	16.36%		5,500	3.48%		5,315	6.60%		4,986	3.79%		4,804
21	Nuclear Child Development Center	237	-		251	-		217	-		216	-		128
22														
23	Sub Total-Fringes	198,355	28.50%		154,367	15.94%		133,139	-8.17%		144,991	8.65%		133,449
24														
25	Total Payroll and Fringes	1,261,005	8.56%		1,161,582	5.65%		1,099,446	-0.32%		1,102,941	8.73%		1,014,421
26														
27	Average Employees	11,111	2.02%		10,891	1.56%		10,724	1.37%		10,579	1.61%		10,411
28														
29	Payroll and Fringes Per Employee	113,492	6.41%		106,655	4.03%		102,522	-1.66%		104,258	7.00%		97,437
30														
31	(A) Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings. For 2009 and 2010, it includes certain adjustments to forecasted gross payroll due primarily to classifying													
32	contract labor as payroll.													
33														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: PROVIDE A COMPARISON OF THE CHANGE IN
 OPERATION AND MAINTENANCE EXPENSES
 (EXCLUDING FUEL) FOR THE LAST THREE
 YEARS AND THE TEST YEAR TO THE CPI.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Dr. Rosemary Morley
 Robert E. Barrett, Jr.

(\$000 where applicable)

LINE NO.	(1) DESCRIPTION	(2) 2007	(3) 2008	(4) 2009	(5) 2010
1					
2	NON-FUEL OPERATIONS & MAINTENANCE	1,333,570	1,306,728	1,450,324	1,570,032
3	EXPENSES (EXCLUDING CONSERVATION AND				
4	ADJUSTED FOR REGULATORY ADJUSTMENTS).				
5					
6	PERCENT CHANGE IN NON-FUEL	2.13%	-2.01%	10.99%	8.25%
7	OPERATIONS & MAINTENANCE EXPENSE				
8	OVER PREVIOUS YEAR.				
9					
10	PERCENT CHANGE IN CPI OVER	2.83%	3.81%	2.00%	1.96%
11	PREVIOUS YEAR.				
12					
13					
14	DIFFERENCE BETWEEN CHANGE IN	-0.70%	-5.82%	8.99%	6.29%
15	CPI AND NON-FUEL OPERATIONS				
16	& MAINTENANCE EXPENSE.				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 FOR TEST YEAR FUNCTIONALIZED O & M
 EXPENSES, PROVIDE THE BENCHMARK
 VARIANCES.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl, Dr. Rosemary Morley,
 Robert E. Barrett, Jr.

LINE NO.	(1) FUNCTION	(2) TEST YEAR TOTAL COMPANY PER BOOKS	(3) O & M ADJUSTMENTS (A)	(4) ADJUSTED TEST YEAR O & M	(5) 2006 BASE YEAR ADJUSTED O & M	(6) COMPOUND MULTIPLIER	(7) TEST YEAR BENCHMARK (5) X (6)	(8) UNADJUSTED BENCHMARK VARIANCE (4) - (7)	(9) UNADJUSTED BENCHMARK VARIANCE EXCLUDING: (B)	(10) ADJUSTED BENCHMARK VARIANCE (8) + (9)
1	PRODUCTION - STEAM	1,617,947	1,490,380	127,567	136,426	1.110119	151,449	(23,882)	0	(23,882)
3										
4	PRODUCTION - NUCLEAR	647,104	220,711	426,393	348,643	1.110119	387,035	39,358	2,059	37,298
5										
6	PRODUCTION - OTHER	3,434,643	3,341,778	92,865	53,897	1.110119	59,832	33,033	0	33,033
7										
8	POWER SUPPLY	948,575	941,782	6,793	5,687	1.110119	6,313	480	0	480
9										
10	TRANSMISSION	74,415	20,888	53,728	32,775	1.145163	37,533	16,195	190	16,005
11										
12	DISTRIBUTION	280,916	4,377	276,539	254,995	1.145163	292,011	(15,472)	0	(15,472)
13										
14	CUSTOMER ACCOUNTS	169,705	237	169,468	124,262	1.145163	142,300	27,167	0	27,167
15										
16	CUSTOMER SERVICE & INFORMATION	109,532	91,662	17,870	14,302	1.145163	16,378	1,492	0	1,492
17										
18	SALES EXPENSES	29,526	0	29,526	18,585	1.145163	21,283	8,243	0	8,243
19										
20	ADMINISTRATIVE & GENERAL	395,179	28,856	366,322	340,402	1.145163	389,816	(23,493)	257	(23,750)
21										
22	TOTAL	7,707,542	6,140,472	1,567,070	1,329,974		1,503,950	63,120	2,506	60,614
23										
24										
25										
26	NOTES:									
27	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT									
28	WITH FPL'S LAST RATE CASE, DOCKET NO. 830465-EI, ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL, AND TRANSMISSION OF ELECTRICITY BY OTHERS.									
29	ALSO FPL NED EXPENSES HAVE BEEN EXCLUDED.									
30										
31	(B) THE ADJUSTMENTS IN COLUMN (9) REFLECT THE PROPER TREATMENT OF INCREMENTAL NUCLEAR UPRATE COSTS WHICH ARE RECOVERABLE UNDER THE NUCLEAR									
32	RECOVERY RULE, RULE NO. 25-6.0423.									

SUPPORTING SCHEDULES: C-39, C-40, C-7

RECAP SCHEDULES: C-41

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST YEAR
 PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.:080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	STEAM POWER - FUEL - OIL, GAS & COAL	1,463,029	
3	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	8,562	
4	STEAM POWER - MISC - ADDITIONAL SECURITY	1,071	
5	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	
6	STEAM POWER - MAINT OF STRUCTURES - ECRC -	670	
7	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,724	
8	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	369	
9	PRODUCTION - STEAM	1,476,426	
10			
11	NUCLEAR POWER - NUCL FUEL EXP - BURNUP CHARGE LEASED	156,343	
12	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	20,393	
13	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,187	
14	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	
15	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	
16	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	
17	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	12	
18	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	0	
19	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	
20	PRODUCTION - NUCLEAR	215,835	
21			
22	OTHER POWER - FUEL - OIL, GAS & COAL	3,275,470	
23	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	2,324	
24	OTHER POWER - ADDITIONAL SECURITY	34	
25	OTHER POWER - MAINT OF STRUCTURES - ECRC -	27	
26	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	641	
27	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	1,501	
28	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	0	
29	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	50,899	
30	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	8,550	
31			
32	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
33	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
34	TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST YEAR
 PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.:080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	
3	PRODUCTION - OTHER	3,339,246	
4			
5	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	416,805	
6	OTHER POWER - UPS CAPACITY CHGS -	524,978	
7	OTHER POWER - SJRPP CAP - - 88TSR	(62,888)	
8	POWER SUPPLY	878,895	
9			
10	TOTAL PRODUCTION	5,910,502	
11			
12	TRANS EXPENSE BY OTHERS FPL SALES -	4,355	
13	TRANS EXP - INTERCHANGE RECOVERABLE	344	
14	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	447	
15	TRANSMISSION	5,146	
16			
17	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	275	
18	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	2,398	
19	DIST EXP - MAINT OF STATION EQUIP - ECRC -	1,703	
20	DISTRIBUTION	4,377	
21			
22	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	237	
23	CUSTOMER ACCOUNTS	237	
24			
25	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	12,757	
26	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	72,243	
27	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	3,330	
28	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,332	
29	CUSTOMER SERVICE & INFORMATION	91,662	
30			
31	SALES EXPENSES	0	
32			
33	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
34	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
35	TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST YEAR
 PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.:080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	A&G EXP - OFFICE SUPPLIES AND EXPENSES	321	
3	A&G EXP - ADMINISTRATION FEES - FREC	125	
4	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	
5	A&G EXP - SERVICING FEES - FREC	328	
6	A&G EXP - PROPERTY INSURANCE	360	
7	A&G EXP - STORM DEFICIENCY RECOVERY	451	
8	A&G EXP - INJURIES & DAMAGES - CPRC	(15)	
9	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	75	
10	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	69	
11	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	1,955	
12	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	23,599	
13	A&G EXP - MISC GENERAL EXPENSES	1,732	
14	MISC GENERAL EXPENSES - FREC	100	
15	A&G EXP - RENTS - ECCR	0	
16	A&G EXP - MAINTENANCE OF GENERAL PLANT	22	
17	ADMINISTRATIVE & GENERAL	28,668	
18			
19	TOTAL ADJUSTMENTS	6,040,582	
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
33	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
34	TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES: C-2

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE ADJUSTMENTS TO BENCHMARK YEAR O&M
 EXPENSES RELATED TO EXPENSES RECOVERABLE
 THROUGH MECHANISMS OTHER THAN BASE RATES.
 EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:

____ PROJECTED TEST YEAR ENDED __/__/__
 ____ PRIOR YEAR ENDED __/__/__
 HISTORICAL TEST YEAR ENDED 12/31/06

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION	(2)	(3)	(4)
		BENCHMARK YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BENCHMARK YEAR ADJUSTED O & M
		(\$000)	(\$000)	(\$000)
1	PRODUCTION - STEAM	\$ 136,426	\$ 0	136,426
2	PRODUCTION - NUCLEAR	348,643	0	348,643
3	PRODUCTION - OTHER	53,897	0	53,897
4	OTHER POWER SUPPLY	5,687	0	5,687
5	TRANSMISSION	98,680	-65,905 (A,B)	32,775
6	DISTRIBUTION	254,995	0	254,995
7	CUSTOMER ACCOUNTS	124,262	0	124,262
8	CUSTOMER SERVICE AND INFORMATION	14,302	0	14,302
9	SALES EXPENSES	18,585	0	18,585
10	ADMINISTRATION & GENERAL	460,702	-120,300 (C)	340,402
11				
12				
13	TOTAL	\$ 1,516,179	\$ -186,205	\$ 1,329,974

NOTE:

A) THE RTO TRANSMISSION EXPENSES OF \$59 MILLION INCLUDED IN THE FILED 2006 BENCHMARK O&M WAS REMOVED SINCE THE 2005 RATE CASE ORDER

NO. PSC-05-0902-S-EI STIPULATED THAT FPL WOULD BE PERMITTED CLAUSE RECOVERY OF SUCH COSTS.

B) IN OUR 2009 BASE RATE FILING, FPL NED O&M EXPENSES ARE EXCLUDED FROM THE O&M BENCHMARK MFR.

C) THE STORM ACCRUAL EXPENSES OF \$120.3 MILLION INCLUDED IN THE FILED 2006 BENCHMARK O&M WAS REMOVED SINCE THE 2005 ORDER STATED THAT FPL

WILL SUSPEND ITS CURRENT ACCRUAL TO THE STORM RESERVE EFFECTIVE JANUARY 1, 2006.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 FOR EACH YEAR SINCE THE BENCHMARK YEAR,
 PROVIDE THE AMOUNTS AND PERCENT
 INCREASES ASSOCIATED WITH CUSTOMERS
 AND AVERAGE CPI. SHOW THE CALCULATION
 FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.: 080677-EI

WITNESS: Dr. Rosemary Morley

LINE NO.	YEAR	TOTAL CUSTOMERS			AVERAGE CPI-U (1967 = 100)			INFLATION AND GROWTH COMPOUND MULTIPLIER
		AMOUNT	%INCREASE	COMPOUND MULTIPLIER	AMOUNT	%INCREASE	COMPOUND MULTIPLIER	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	2006	4,409,563		1.000000	201.6		1.000000	1.000000
2	2007	4,496,589	1.974%	1.019736	207.3	2.827%	1.028274	1.048568
3	2008	4,509,729	0.292%	1.022716	215.2	3.811%	1.067460	1.091708
4	2009	4,519,986	0.227%	1.025042	219.5	1.998%	1.088790	1.116055
5	2010	4,548,763	0.637%	1.031568	223.8	1.959%	1.110119	1.145163
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended / / Historical Test Year Ended / / COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

Witness: Kim Ousdahl, J.A. Stall, George K. Hardy,
James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) FUNCTION	(2) TEST YEAR 2010 TOTAL COMPANY PER BOOKS	(3) 2010 O&M EXPENSE ADJUSTMENTS (A)	(4) 2010 ADJUSTED O&M EXPENSES (2) - (3)	(5) 2010 ADJUSTED BENCHMARK	(6) 2010 ADJUSTED BENCHMARK VARIANCE (4) - (5)	(7) REASON FOR VARIANCE (SEE SUPPORTING SCHEDULE)
1							
2	PRODUCTION - STEAM	\$1,617,947	\$1,490,380	\$127,567	\$151,449	(\$23,882)	(1)
3							
4	PRODUCTION - NUCLEAR	647,104	222,770	424,334	387,035	37,298	(2)
5							
6	PRODUCTION - OTHER	3,434,643	3,341,778	92,865	59,832	33,033	(3)
7							
8	POWER SUPPLY	948,575	941,782	6,793	6,313	480	(4)
9							
10	TRANSMISSION	74,415	20,878	53,537	37,533	16,005	(5)
11							
12	DISTRIBUTION	280,916	4,377	276,539	292,011	(15,472)	(6)
13							
14	CUSTOMER ACCOUNTS	169,705	237	169,468	142,300	27,167	(7)
15							
16	CUSTOMER SERVICE & INFORMATION	109,532	91,662	17,870	16,378	1,492	(8)
17							
18	SALES EXPENSES	29,526	0	29,526	21,283	8,243	(9)
19							
20	ADMINISTRATIVE & GENERAL	<u>395,179</u>	<u>29,113</u>	<u>366,066</u>	<u>389,816</u>	<u>(23,750)</u>	(10)
21							
22	TOTAL	\$7,707,542	\$6,142,978	\$1,564,565	\$1,503,950	\$60,614	
23							
24							
25	NOTES:						
26	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT						
27	WITH FPL'S LAST RATE CASE, DOCKET NO. 830465-EI, ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL, AND TRANSMISSION OF ELECTRICITY BY OTHERS.						
28	ALSO FPL NED EXPENSES HAVE BEEN EXCLUDED.						
29							
30	(B) TOTALS MAY NOT ADD DUE TO ROUNDING						

Supporting Schedules: C-37

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:

Projected Test Year Ended 12/31/10
 Prior Year Ended _/_/
 Historical Test Year Ended _/_/

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

Witness: Kim Ousdahl, J.A. Stall, George K. Hardy, James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) VARIANCE	(2) REASON FOR VARIANCE
1		
2	(1) PRODUCTION - STEAM	See Note (3) PRODUCTION - OTHER below.
3		
4	(2) PRODUCTION - NUCLEAR	Regulatory Commitments:
5		(1) The NRC has significantly increased the fees FPL must pay as a result of the nuclear units being regulated by the NRC resulting in several million dollars of incremental costs compared to 2006.
6		(2) FPL is required to load spent nuclear fuel in dry casks for St. Lucie in 2010. There was no cost for loading spent fuel dry casks in 2006, resulting in several million dollars of incremental costs compared to 2006.
7		
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9		
10		Long-Term Infrastructure Investment:
11		(1) FPL has experienced a significant increase in the cost for competitive labor, with the payroll escalation at 4% per year, in order to retain necessary talent given the shortage of qualified nuclear professionals in the industry, and a payroll staffing increase of 270 employees to address Operations staffing needs and the Maintenance & Engineering College Program. These result in millions of dollars of incremental costs compared to 2006.
12		(2) The primary driver of increased costs in the area of availability improvements is the addition of the Turkey Point Excellence project, which commenced in 2007. This project was not in place in 2006 and represents millions of dollars of incremental costs in 2010.
13		(3) Another driver of increased costs to long-term infrastructure investments in 2010 is costs for outages occurring in 2006 vs. 2010, due to differences in scope between the two years.
14		
15	(3) PRODUCTION - OTHER	The cost drivers of the \$33 million Production Other variance are: 1) \$26.2 million for the operating and maintenance expenses for new combustion turbine generating capacity added to the fossil fleet after 2006 (Turkey Point Unit 5 in 2007 and West County Units 1 & 2 in 2009), and 2) the balance of the increase is work identified through condition based maintenance to repair, refurbish and overhaul plant equipment, to sustain the reliability and availability of the fossil fleet, led by work at Putnam, Ft. Lauderdale, Ft. Myers and Sanford in 2010.
16		Note: FPL's fossil fleet is managed at a portfolio level of both Production Steam and Production Other units. At the portfolio level for 2010, FPL is over the benchmark by \$9.2 million, due to new generating capacity added after 2006.
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26	(4) POWER SUPPLY	See Note (5) TRANSMISSION below.
27		
28	(5) TRANSMISSION	The cost drivers of the variance include initiatives associated with continuing compliance with NERC reliability standards and FPL's reliability enhancement program. This includes development and implementation of programs, standard modules, external audits, self-assessments, training, certification and re-certification programs, and reliability studies. Telecommunication/software license and increased staffing required by NERC for the System Control Center (SCC) represent additional regulatory commitments that require increased expenditures. Additional condition assessment and life extension activities which maximize the life of major equipment and defer the need for substantial investment in capital projects also account for the projected increases. Vegetation management expenditures, primarily required to comply with NERC standard FAC 003-1, represent another area of increase. The FPSC 10 Point Storm Preparedness Initiatives which are focused on the pole inspection program and storm hardening required by the FPSC are additional significant drivers of the increase.
29		Note: Power Supply and Transmission variances are combined for the purposes of this variance explanation.
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.
 (\$000)

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__
 Witness: Kim Ousdahl, J.A. Stall, George K. Hardy,
 James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) VARIANCE	(2) REASON FOR VARIANCE
1		
2	(6) DISTRIBUTION	Not applicable
3		
4	(7) CUSTOMER ACCOUNTS	(1) Deteriorating economic conditions since 2006 have had a significant impact on uncollectible expense. As a result, higher uncollectible expense accounts for most of the variance. (2) Due to higher uncollectible expense driven by the deteriorating economic conditions, credit and collections activities were increased to mitigate the rise in uncollectible expense. These activities include increased back office and field collection staffing, professional services, administration costs, materials and (3) Continued investment in AMI also accounts for some of the variance. We plan to deploy over one million smart meters in 2010, an activity that was not present in 2006. This project will have long-term benefits for our customers. (4) Increases in meter reading expense due primarily to higher salaries and higher vehicle mileage cost accounts for a portion of the variance. In order to keep up with market conditions it was necessary to increase the starting salaries for our meter readers. In addition, our meter readers drive approximately 4,000,000 miles annually. The mileage reimbursement rate has increased by 48% from 2006. This is significantly higher than the average inflation plus customer growth rate. (5) Call volume to our care centers continues to grow and is projected to increase by more than 700,000 calls in 2010 from 2006. This represents an increase of 7%, over double the customer growth rate. In response to this increasing call volume, FPL instituted a strategy in 2006 that is very beneficial to our customers. FPL worked with a third party vendor to establish a call center in El Paso, Texas. By establishing this care center, FPL's call handling capability was enhanced with a level of business continuity and system flexibility that will help ensure our customers will be able to contact us even during the most difficult times such as hurricanes. In addition to increasing call volume and establishing our third care center, starting salaries were increased for our entry-level care center representatives in 2006 to keep up with market conditions. These initiatives represent several million dollars in incremental O&M compared to 2006. (6) In response to the active 2004 and 2005 storm seasons and efforts to continue to improve customer interactions, FPL created dedicated teams for disaster readiness and customer advocacy activities. Our disaster readiness group has focused on process improvements identified after the 2004 and 2005 storm seasons, including initiating a customer service mutual assistance program with other utilities, developing a resource allocation tool designed to minimize storm impact to customers in non-affected areas and improvements to our outage communications system. The customer advocacy group is focused on improving customer satisfaction through statistical analysis of complaints, proactively contacting dissatisfied customers to identify opportunities for process improvements and providing improved service to the agencies that assist our low and fixed income customer segments.
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27	(8) CUSTOMER SERVICE & INFORMATION	This variance is driven by an increase in dedicated resources to improve safety, quality and operational excellence. Key management personnel developed a strategic safety plan which included detailed incident analysis and reporting, enhanced communications, recognition and implemented policy changes. Customer Service was able to reduce OSHA injuries by 24% in 2008 when compared to 2006. In addition, a new quality and operational excellence organization was formed to manage Customer Service Six Sigma efforts and drive process and productivity improvements in Customer Service.
28		
29		
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31		
32	(9) SALES EXPENSES	The increase from 2006 reflects an increase in sales of customer programs including power monitoring, thermal scan and performance contracting. Revenues from these activities are \$33.7 million in 2010. Since revenues more than offset expenses, these activities reduce FPL's revenue requirements and thus benefit customers.
33		
34		
35		
36	(10) ADMINISTRATIVE & GENERAL	Not applicable.

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES DOCKET NO.: 080677-EI	EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.	Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended <u>12/31/10</u> <input checked="" type="checkbox"/> Prior Year Ended <u>12/31/09</u> <input checked="" type="checkbox"/> Historical Test Year Ended <u>12/31/08</u> Witnesses: Kim Ousdahl Robert E. Barrett, Jr.
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Line No.	Account No.	Account Title	2007		2008		2009		2010	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
1			EXPENSES (\$)							
2										
3		Hedging Expense								
4										
5	501115	Incremental Hedging Costs (1), (3)	0	386,972	0	527,209	0	546,333	0	587,107
6										
7										
8	926226	Pensions & Welfare-Fuel Clause Recovery (2)	0	53,528	0	62,415	0	95,268	0	74,633
9		Total Incremental Hedging O&M Expense	0	440,500	0	589,624	0	641,601	0	661,740
10										
11										
12	501270	Fuel-Non-Recoverable-Non M&S Expense-Oil	0	0	0	0	0	0	323,910	(323,910)
13	501271	Fuel-Non-Recoverable-Non M&S Expense-Gas	0	0	0	0	0	0	67,701	(67,701)
14	547270	Fuel-Non-Recoverable-Non M&S Expense-Oil	0	0	0	0	0	0	6,960	(6,960)
15	547271	Fuel-Non-Recoverable-Non M&S Expense-Gas	0	0	0	0	0	0	263,169	(263,169)
16		Total Incremental Hedging O&M Expense	0	0	0	0	0	0	661,740	(661,740)
17									(4)	(4)
18										
19			ANNUAL PLANT IN SERVICE (\$)							
20										
21		Hedging Related Capital Investment	0	0	0	0	0	0	0	0
22		Total Hedging Investment	0	0	0	0	0	0	0	0
23										

- 24 NOTES: (1) Account 501115 Incremental Hedging Costs includes O&M Expenses - Payroll, Software, Business Travel, Training and Telecommunications.
- 25 (2) Account 926226 Pensions & Welfare - Fuel Clause Recovery includes Corporate Payroll Loadings - Pension, Welfare, Taxes, Insurance applicable to Account 501115.
- 26 (3) Account 501115 does not include Hedging Financing Expenses included in the figures reported on MFR C-2. This amount is \$52,908 for 2010. These expenses
- 27 are properly recovered through the fuel clause pursuant to paragraph 3, Page 5 of FPSC Order No. PSC-02-1484-FOF-EI.
- 28 (4) In FPL's 2010 Test Year Forecast, Incremental Hedging Expenses were budgeted to the fuel clause. FPL has proposed a Company Adjustment for 2010 that will
- 29 move Incremental Hedging Expenses to Base Rates consistent with FPSC Order No. PSC-05-1252-FOF-EI.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended 12/31/09
 Historical Test Year Ended 12/31/08
 Witnesses: Kim Ousdahl, Christopher A. Bennett
 J.A. Stall

Line No.	(1) Account No.	(2) Account Title	(3) 2007 Year		(4) 2008 Year		(5) 2009 Year		(6) 2010 Year		(10) Clause
			Base Rates	Clause							
EXPENSES											
1	524.220	Heightened Security Expense - Nuclear	\$0	\$21,895,697	\$0	\$21,925,117	\$0	\$33,975,374	\$0	\$40,482,315	
2	925.104	Nuclear Contractor Workmen's Comp - Heightened Security	\$0	\$264,717	\$0	\$225,169	\$0	\$172,080	\$0	\$180,683	
3	506.075	Fossil Plant Security - Steam Power	\$0	\$1,070,790	\$0	\$1,139,116	\$0	\$1,192,307	\$0	\$1,071,151	
4	549.075	Fossil Plant Security - Other Power	\$0	\$27,511	\$0	\$89,624	\$0	\$47,722	\$0	\$33,849	
5	921.100	Expenses (includes security expenses for Information Management (IM))	\$338,000	\$5,000	\$279,000	\$0	\$580,000	\$0	\$950,000	\$0	
6											
7											
8		Total Security Expense	<u>\$338,000</u>	<u>\$23,263,715</u>	<u>\$279,000</u>	<u>\$23,379,026</u>	<u>\$580,000</u>	<u>\$35,387,483</u>	<u>\$950,000</u>	<u>\$41,777,998</u>	
9											
10											
11											
12											
13											
14		ANNUAL PLANT IN SERVICE									
15											
16	107.100	Intangible Plant (IM Security)	\$17,000	\$0	\$96,000	\$0	\$1,060,000	\$0	\$100,000	\$0	
17											
18											
19		Total Security Investment	<u>\$17,000</u>	<u>\$0</u>	<u>\$96,000</u>	<u>\$0</u>	<u>\$1,060,000</u>	<u>\$0</u>	<u>\$100,000</u>	<u>\$0</u>	
20											
21											
22											
23											
24											
25											
26											
27											
28											

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE THE CALCULATION OF THE REVENUE
 EXPANSION FACTOR FOR THE TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	(2) PERCENT
1	REVENUE REQUIREMENT	1.00000
2	REGULATORY ASSESSMENT RATE	0.00072
3	BAD DEBT RATE	0.00260
4	NET BEFORE INCOME TAXES	<u>0.99668</u>
5	STATE INCOME TAX RATE	0.05500
6	STATE INCOME TAX	<u>0.05482</u>
7	NET BEFORE FEDERAL INCOME TAX	<u>0.94186</u>
8	FEDERAL INCOME TAX RATE	0.35000
9	FEDERAL INCOME TAX	<u>0.32985</u>
10	REVENUE EXPANSION FACTOR	<u>0.61221</u>
11	NET OPERATING INCOME MULTIPLIER	<u>1.63342</u>
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST
 OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND
 HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

DOCKET NO .080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel,
 Robert E. Barrett, Jr.

(\$000)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
LINE NO.	CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1	LONG TERM DEBT	7,072,377	(907,863)	(724,950)	5,439,564	0.988643	5,377,787	31.52%	5.55%	1.75%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	626,383		(61,731)	564,652	1.000000	564,652	3.31%	5.98%	0.20%
4	COMMON EQUITY	9,188,265	(9,519)	(905,810)	8,272,935	0.988643	8,178,980	47.93%	12.50%	5.99%
5	SHORT TERM DEBT	181,615		(17,898)	163,716	0.988643	161,857	0.95%	2.96%	0.03%
6	DEFERRED INCOME TAX	3,351,931	(259,008)	(338,314)	2,754,611	0.988643	2,723,327	15.96%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	63,939		(6,301)	57,638	0.988643	56,983	0.33%	9.74%	0.03%
8	TOTAL	20,484,509	(1,176,389)	(2,055,005)	17,253,115		17,063,587	100.00%		8.00%
9										
10										
11										
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
13										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE COMPANY'S 13-MONTH AVERAGE COST
 OF CAPITAL FOR THE TEST YEAR, THE PRIOR YEAR, AND
 HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Armando Pimentel,
 Robert E. Barrett, Jr.

(\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
LINE NO.	CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1	LONG TERM DEBT	6,237,004	(900,352)	(634,210)	4,702,443	0.992859	4,668,864	30.21%	5.10%	1.54%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	589,200		(56,432)	532,767	1.000000	532,767	3.45%	5.98%	0.21%
4	COMMON EQUITY	8,322,328	(9,519)	(797,486)	7,515,323	0.992859	7,461,658	48.29%	12.50%	6.04%
5	SHORT TERM DEBT	242,016		(23,180)	218,836	0.992859	217,274	1.41%	2.27%	0.03%
6	DEFERRED INCOME TAX	3,180,367	(286,862)	(316,347)	2,577,158	0.992859	2,558,755	16.56%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	15,097		(1,446)	13,651	0.992859	13,554	0.09%	9.65%	0.01%
8	TOTAL	18,586,012	(1,196,733)	(1,829,101)	15,560,178		15,452,872	100.00%		7.82%
9										
10										
11										
12										
13	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.									
14										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE COMPANY'S 13-MONTH AVERAGE
 COST OF CAPITAL FOR THE TEST YEAR, THE PRIOR
 YEAR, AND HISTORICAL BASE YEAR.

TYPE OF DATA SHOWN:
 ___ PROJECTED TEST YEAR ENDED 12/31/10
 ___ PRIOR YEAR ENDED 12/31/09
X HISTORICAL YEAR ENDED 12/31/08
 ___ PROJECTED SUBSEQUENT YEAR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

(000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
LINE NO.	CLASS OF CAPITAL	COMPANY TOTAL PER BOOKS	SPECIFIC ADJUSTMENTS	PRO RATA ADJUSTMENTS	SYSTEM ADJUSTED	JURISDICTIONAL FACTOR	JURISDICTIONAL ADJUSTED	RATIO	COST RATE	WEIGHTED COST RATE
1	LONG TERM DEBT	5,883,670	(920,604)	(528,797)	4,434,269	0.993871	4,407,093	29.83%	5.43%	1.62%
2	PREFERRED STOCK					0.000000		0.00%	0.00%	0.00%
3	CUSTOMER DEPOSITS	550,566		(43,645)	506,921	1.000000	506,921	3.43%	5.91%	0.20%
4	COMMON EQUITY	7,628,141	(11,239)	(605,470)	7,011,432	0.993871	6,968,462	47.17%	12.50%	5.90%
5	SHORT TERM DEBT	353,370		(28,013)	325,357	0.993871	323,363	2.19%	2.52%	0.06%
6	DEFERRED INCOME TAX	3,132,202	(302,659)	(268,808)	2,560,735	0.993871	2,545,041	17.23%	0.00%	0.00%
7	INVESTMENT TAX CREDITS	<u>23,075</u>		<u>(1,829)</u>	<u>21,246</u>	0.993871	<u>21,116</u>	<u>0.14%</u>	<u>9.30%</u>	<u>0.01%</u>
8	TOTAL	17,571,024	(1,234,501)	(1,476,563)	14,859,960		14,771,995	100.00%		7.79%
9										
10										
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING									

SUPPORTING SCHEDULES: D-6, D-5, D-4A, D-3, D-1B

RECAP SCHEDULES: A-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:

- 1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
- 2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

TYPE OF DATA SHOWN:

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJ. SUBSEQUENT YR ENDED 12/31/11

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		COMMISSION SPECIFIC ADJUSTMENTS			
3					
4	LONG TERM DEBT	NUCLEAR FUEL CAPITAL LEASES	(315,560)	(328,516)	(374,898)
5	LONG TERM DEBT	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(2,287)	(1,513)	(1,110)
6	LONG TERM DEBT	STORM DEFICIENCY RECOVERY	(602,756)	(570,323)	(531,855)
7	DEFERRED INCOME TAX	STORM DEFICIENCY RECOVERY	(380,095)	(357,225)	(332,507)
8	DEFERRED INCOME TAX	ACCUM. PROV. - PROPERTY & STORM INSURANCE	77,436	70,362	73,501
9		TOTAL FOR COMMISSION SPECIFIC ADJUSTMENTS	(1,223,263)	(1,187,214)	(1,166,869)
10					
11		COMPANY SPECIFIC ADJUSTMENTS			
12					
13		TOTAL FOR COMPANY SPECIFIC ADJUSTMENTS	0	0	0
14					
15		NON UTILITY SPECIFIC ADJUSTMENTS			
16		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
17					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC
ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA
ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2	COMMON EQUITY	NONUTILITY PROPERTY	(7,392)	(9,519)	(9,519)
3	COMMON EQUITY	INVESTMENT IN ASSOCIATED COMPANIES (EXC GROUP)	(3,846)	0	0
4		TOTAL FOR NON UTILITY SPECIFIC ADJUSTMENTS	(11,239)	(9,519)	(9,519)
5					
6		TOTAL FOR SPECIFIC ADJUSTMENTS	(1,234,501)	(1,196,733)	(1,176,389)
7					
8		COMMISSION PRO RATA ADJUSTMENTS			
9					
10		NUCLEAR UPRATE	0	0	(83,110)
11		NUCLEAR UPRATE	0	0	348
12		ACCUM PROV DECOMMISSIONING COSTS	2,554,915	2,578,044	2,720,325
13		ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(2,360,712)	(2,383,154)	(2,514,697)
14		ASSET RETIREMENT OBLIGATION	15,647	16,163	16,020
15		ENVIRONMENTAL	37,300	45,994	63,954
16		FUEL TRANSPORTATION EQUIPMENT	45,899	48,041	49,367
17					
18		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
19					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:

- 1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
- 2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

(\$000)

TYPE OF DATA SHOWN:

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJ. SUBSEQUENT YR ENDED 12/31/11

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		LOAD CONTROL	12,759	12,983	17,631
3		CASH CAPITAL SUB ACCOUNT	(9,290)	0	0
4		CONSTRUCTION WORK IN PROGRESS	(810,810)	(1,244,955)	(1,270,647)
5		CWIP - ECRC PROJECTS	(81,917)	(388,464)	(575,631)
6		ASSET RETIREMENT OBLIGATION	(121,307)	(121,271)	(121,271)
7		ENVIRONMENTAL	(181,920)	(281,476)	(669,898)
8		FUEL TRANSPORTATION EQUIPMENT	(50,065)	(49,835)	(49,471)
9		LOAD CONTROL	(29,072)	(32,858)	(41,390)
10		ACCOUNTS RECEIVABLE - ASSOC COS	(28,744)	(31,011)	(31,033)
11		ACCTS RECEIVABLE - TAX REFUND	(76,426)	(74,051)	(74,051)
12		INTEREST & DIVIDENDS RECEIVABLE	(366)	0	0
13		JOBGING ACCOUNTS	(12,698)	(35,349)	(73,977)
14		NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECRC	(393,603)	(83,867)	(15,271)
15		NUCLEAR COST RECOVERY	(7,177)	(30,219)	0
16		POLE ATTACHMENTS RENTS RECEIVABLE	(12,097)	(13,731)	(13,830)
17		RATE CASE EXPENSE	0	0	0
18		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

- 1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
- 2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1		STORM DEFICIENCY RECOVERY	0	0	0
2		TEMPORARY CASH INVESTMENTS	(305,954)	0	(835)
3		NOTES PAYABLE ASSOCIATED COS	33	0	0
4		ACCUM DEFERRED RETIREMENT BENEFITS	2,544	2,009	1,465
5		ACCUM. PROV. - PROPERTY & STORM INSURANCE	124,895	111,320	116,183
6		ACCUM. PROV. - RATE REFUNDS	6,984	4,055	
7		ASSET RETIREMENT OBLIGATION	2,466,372	2,488,263	2,619,948
8		GAIN ON SALE OF EMISSION ALLOWANCE	2,517	2,240	2,072
9		GREEN POWER DEFERRED CREDIT	249	0	0
10		MARGIN CALL CASH COLLATERAL	80,270	0	0
11		JOBGING ACCOUNTS	13,021	14,208	14,208
12		POLE ATTACHMENT RENTS PAYABLE	6,352	6,491	6,621
13		SJRPP ACCELERATED RECOVERY	48,867	52,114	55,651
14		NUCLEAR COST RECOVERY	6,525	0	0
15					
16		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
17					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

- 1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
- 2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

- PROJECTED TEST YEAR ENDED 12/31/10
- PRIOR YEAR ENDED 12/31/09
- HISTORICAL YEAR ENDED 12/31/08
- PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1					
2		TOTAL FOR COMMISSION PRO RATA ADJUSTMENTS	942,990	611,683	148,681
3					
4		COMPANY PRO RATA ADJUSTMENTS			
5					
6		EOL NUCLEAR FUEL INVENTORY	0	0	(3,084)
7		RATE CASE EXPENSE	0	0	2,948
8		NET CLAUSE OVERRECOVERY	0	0	101,971
9		FLORIDA GLADES POWER PROJECT	0	0	(3,606)
10		GAS PIPELINE	0	0	(64,507)
11		FPL OWNED NUCLEAR FUEL	0	0	378,709
12		DEPRECIATION STUDY	0	0	(42,793)
13		DISMANTLEMENT STUDY	0	0	(2,890)
14		TOTAL FOR COMPANY PRO RATA ADJUSTMENTS	0	0	366,747
15					
16		NON UTILITY PRO RATA ADJUSTMENTS			
17					
18		OTHER INVESTMENTS	(3,248)	135	472
19		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

1) LIST AND DESCRIBE THE BASIS FOR THE SPECIFIC
ADJUSTMENTS APPEARING ON SCHEDULE D-1A.
2) LIST AND DESCRIBE THE BASIS FOR THE PRO-RATA
ADJUSTMENTS APPEARING ON SCHEDULE D-1A.

PROJECTED TEST YEAR ENDED 12/31/10
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

(\$000)

WITNESS: Kim Ousdahl

LINE NO.	(1) CLASS OF CAPITAL	(2) DESCRIPTION	(3) HISTORIC BASE YEAR 2008	(4) PRIOR YEAR 2009	(5) TEST YEAR 2010
1		OTHER SPECIAL FUNDS - GENERAL	(6,064)	(5,616)	(5,145)
2		OTHER SPECIAL FUNDS - STORM & PROPERTY INSURANCE	(132,322)	(138,320)	(143,235)
3		OTHER SPECIAL FUNDS - NUCLEAR DECOMMISSIONING COST	(2,260,815)	(2,268,918)	(2,394,461)
4		OTHER SPECIAL FUNDS - FREC SUB ACCOUNT	(17,103)	(28,064)	(28,064)
5		TOTAL FOR NON UTILITY PRO RATA ADJUSTMENTS	(2,419,553)	(2,440,783)	(2,570,433)
6					
7		TOTAL FOR PRO RATA ADJUSTMENTS	(1,476,563)	(1,829,101)	(2,055,005)
8					
9		TOTAL COST OF CAPITAL ADJUSTMENTS	(2,711,064)	(3,025,834)	(3,231,394)
10					
11					
12					
13					
14					
15		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-2, B-3

RECAP SCHEDULES: D-1A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the subject Florida utility, all other regulated utility operations combined, all non-regulated operations combined, the parent company, and on a consolidated basis, provide the year-end capital structure for investor capital (i.e. common equity, preferred stock, long-term debt, and short-term debt) for the five years through the end of the projected test year.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08

Witness: Armando Pimentel

Line No.	Class of Capital	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)	
		Amount (\$000)	Percent of Total																				
1																							
2	<u>Florida Utility (Florida Power & Light Company and Subsidiaries)</u> ^[1]																						
3	Common Equity	7,539,303	60.9%	7,275,308	54.6%	8,089,654	56.0%	8,648,116	55.2%	9,559,882	53.8%												
4	Preferred Stock	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%												
5	Long-Term Debt	4,213,715	34.0%	5,216,622	39.1%	5,574,297	38.6%	6,312,418	40.3%	7,670,689	43.1%												
6	Short-Term Debt	630,100	5.1%	842,300	6.3%	772,934	5.4%	710,087	4.5%	549,207	3.1%												
7	Total	12,383,118	100.0%	13,334,230	100.0%	14,436,885	100.0%	15,670,621	100.0%	17,779,778	100.0%												
8																							
9	<u>Other Regulated Utility Operations (None)</u>																						
10																							
11	<u>Non-Regulated Operations Combined (FPL Group Capital)</u> ^{[2][3]}																						
12	Common Equity	2,353,195	23.9%	3,198,252	29.5%	3,421,351	24.2%																
13	Preferred Stock	0	0.0%	0	0.0%	0	0.0%																
14	Long-Term Debt	7,024,803	71.4%	7,464,792	68.9%	9,646,809	68.1%																
15	Short-Term Debt	467,000	4.7%	175,000	1.6%	1,092,477	7.7%																
16	Total	9,844,998	100.0%	10,838,044	100.0%	14,160,637	100.0%																
17																							
18	<u>Parent Company (FPL Group)</u> ^[3]																						
19	Common Equity	9,927,115	100.0%	10,734,625	100.0%	11,677,791	100.0%																
20	Preferred Stock	0	0.0%	0	0.0%	0	0.0%																
21	Long-Term Debt	0	0.0%	0	0.0%	0	0.0%																
22	Short-Term Debt	0	0.0%	0	0.0%	0	0.0%																
23	Total	9,927,115	100.0%	10,734,625	100.0%	11,677,791	100.0%																
24																							
25	<u>Eliminations</u>																						
26	Common Equity	(9,892,499)	100.0%	(10,473,560)	100.0%	(11,507,998)	100.0%																
27	Preferred Stock	0	0.0%	0	0.0%	0	0.0%																
28	Long-Term Debt	0	0.0%	0	0.0%	0	0.0%																
29	Short-Term Debt	0	0.0%	0	0.0%	0	0.0%																
30	Total	(9,892,499)	100.0%	(10,473,560)	100.0%	(11,507,998)	100.0%																
31																							
32	<u>Consolidated Basis (FPL Group Consolidated)</u> ^{[1][2][3]}																						
33	Common Equity	9,927,114	44.6%	10,734,625	43.9%	11,680,798	40.6%																
34	Preferred Stock	0	0.0%	0	0.0%	0	0.0%																
35	Long-Term Debt	11,238,518	50.5%	12,681,414	51.9%	15,221,106	52.9%																
36	Short-Term Debt	1,097,100	4.9%	1,017,300	4.2%	1,865,411	6.5%																
37	Total	22,262,732	100.0%	24,433,339	100.0%	28,767,315	100.0%																
38																							
39																							
40																							
41																							
42																							
43																							

^[1] Excludes impact of off-balance sheet adjustments evaluated by credit rating agencies when evaluating financial strength.

^[2] Includes project level financings which excluded from debt by the credit rating agencies when evaluating financial position.

^[3] Does not reflect equity credit given by rating agencies for hybrid equity securities.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: 1) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year.
 2) Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense (\$000)	(4) 13-month Average Amount Outstanding During the Year (000)	(5) Weighted Average Cost of Short-term Debt
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1	<u>Projected Year Ended 12/31/10</u>				
2	Various	Various	\$3,847	\$181,615	2.12%
3	Commitment fees		1,536		
4	Total		\$5,383		2.96%
5					
6					
7					
8					
9					
10					

1) RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL.

THE MAXIMUM AMOUNT OF SHORT-TERM DEBT WHICH THE COMPANY CAN ISSUE IS LIMITED BY FLORIDA STATUTE, COMMISSION ORDER AND THE COMPANY'S CHARTER. SECTION 366.04 OF THE FLORIDA STATUTES PROVIDES FOR THE COMMISSION TO REGULATE UTILITIES' FINANCINGS EXCEPT FOR SHORT-TERM DEBT NOT EXCEEDING 5% OF THE PAR VALUE OF OTHER SECURITIES OUTSTANDING. IN DOCKET NO. 080621-EI, ORDER NO. PSC-08-0801-FOF-EI ISSUED ON DECEMBER 3, 2008, THE COMMISSION AUTHORIZED THE COMPANY TO ISSUE AND SELL SHORT-TERM SECURITIES DURING 2009 AND 2010 IN AN AMOUNT OR AMOUNTS SUCH THAT THE AGGREGATE PRINCIPAL AMOUNT OF SHORT-TERM SECURITIES OUTSTANDING AT THE TIME OF AND INCLUDING ANY SUCH SALE SHALL NOT EXCEED \$3.0 BILLION. THE COMPANY'S CHARTER LIMITS THE AMOUNT OF UNSECURED DEBT WHICH MAY BE INCURRED BY THE COMPANY TO 20% OF THE AGGREGATE OF SECURED INDEBTEDNESS AND CAPITAL AND SURPLUS. THE ABOVE CONSTRAINTS DEFINE THE COMPANY'S DISCRETION WITH REGARD TO THE MAXIMUM USE OF SHORT-TERM FINANCING. THE COMPANY DOES NOT HAVE A STATED POLICY WITH REGARD TO THE RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL. IN PRACTICE, PRUDENT FINANCIAL MANAGEMENT DICTATES THAT, UNLESS ABSOLUTELY NECESSARY, A MUCH LOWER LEVEL BE PLACED ON THE AMOUNT OF SHORT-TERM DEBT OUTSTANDING.

THE PLANNED USES OF SHORT-TERM DEBT ARE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS AND TO ALLOW FOR A REASONABLE TIME PERIOD BETWEEN LONG-TERM FINANCINGS. THE COMPANY ALSO USES SHORT-TERM DEBT EXTENSIVELY TO MANAGE SHORT-TERM CASH NEEDS SUCH AS UNEXPECTED FUEL UNDERRECOVERIES. THESE USES CAUSE THE COMPANY TO MAINTAIN SHORT-TERM DEBT BALANCES FROM TIME TO TIME DURING THE YEAR. WHEN SHORT-TERM DEBT BALANCES ARE USED, THE COMPANY TRIES TO KEEP THESE BALANCES AT A LEVEL WHICH PROVIDES THE MAXIMUM FINANCIAL FLEXIBILITY AND SAFETY IN THE EVENT THAT LONG-TERM CAPITAL MARKETS SHOULD BECOME TEMPORARILY UNAVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: 1.) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year.
 2.) Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense	(4) 13-month Average Amount Outstanding During the Year (000)	(5) Weighted Average Cost of Short-term Debt
28	2)	PLANT EXPANSION.			
29					
30		THE COMPANY DOES NOT USE SHORT-TERM DEBT FOR THE PERMANENT FINANCING OF PLANT EXPANSION.			
31					
32	3)	WORKING CAPITAL.			
33					
34		SHORT-TERM DEBT IS USED TO A LIMITED EXTENT TO FINANCE TEMPORARY WORKING CAPITAL REQUIREMENTS.			
35		THE COMPANY DOES NOT USE A SHORT-TERM DEBT BALANCE AS A SOURCE OF CAPITAL TO FINANCE PERMANENT WORKING CAPITAL REQUIREMENTS.			
36					
37					
38	4)	TIMING OF LONG-TERM FINANCINGS.			
39					
40		THE COMPANY ATTEMPTS TO PLACE LONG-TERM SECURITIES WHEN MARKET CONDITIONS ARE EXPECTED TO BE MOST FAVORABLE, AND IN CONJUNCTION WITH PRACTICAL			
41		SHORT-TERM DEBT LIMITS DESCRIBED IN (1) ABOVE. THE COMPANY'S ABILITY TO FINANCE WITH LONG-TERM SECURITIES IS CONSTRAINED BY SECURITIES AND EXCHANGE			
42		COMMISSION RULES AND THE FINANCIAL MARKET'S ABILITY TO ABSORB THE COMPANY'S SECURITIES ISSUES. TO THE EXTENT THAT THESE CONSTRAINTS OR THE			
43		COMPANY'S PLANNING PROCESS RESULTS IN A DELAY IN THE ISSUANCE OF LONG-TERM SECURITIES, SHORT-TERM DEBT IS USED TO PROVIDE THE NEEDED CAPITAL.			
44		SHORT-TERM DEBT PROVIDES THE FLEXIBILITY NEEDED TO ENSURE THAT THE COMPANY CAN DEFER A LONG-TERM DEBT ISSUANCE FOR A SHORT PERIOD IF THE			
45		CIRCUMSTANCES WARRANT. SHORT-TERM DEBT IS NOT USED AS A SOURCE OF PERMANENT CAPITAL, BUT ONLY TO BRIDGE BETWEEN LONG-TERM ISSUES.			
46					
47	5)	METHOD OF SHORT-TERM FINANCING.			
48					
49		THE COMPANY TYPICALLY USES COMMERCIAL PAPER FOR SHORT-TERM FINANCING AND HAS ACCESS TO ADDITIONAL SHORT-TERM FINANCING THROUGH OUR BANK LINES.			
50					
51	6)	OTHER USES OF SHORT-TERM FINANCING.			
52					
53		SHORT-TERM DEBT IS USED TO PROVIDE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS OR TO ALLOW FOR SOME REASONABLE TIME LAPSE BETWEEN LONG-TERM			
54		FINANCINGS. THERE ARE NO OTHER PLANNED USES OF SHORT-TERM FINANCING BY THE COMPANY.			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: 1) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year.
 2) Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
X Prior Year Ended 12/31/09
 ___ Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense (\$000)	(4) 13-month Average Amount Outstanding During the Year (000)	(5) Weighted Average Cost of Short-term Debt
1	<u>Prior Year Ended 12/31/09</u>				
2	Various	Various	\$3,961	242,016	1.64%
3	Commitment fees		<u>1,536</u>		
4	Total		<u>\$5,497</u>		2.27%

11 1) RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL.
 12
 13 THE MAXIMUM AMOUNT OF SHORT-TERM DEBT WHICH THE COMPANY CAN ISSUE IS LIMITED BY FLORIDA STATUTE, COMMISSION ORDER AND THE COMPANY'S CHARTER.
 14 SECTION 366.04 OF THE FLORIDA STATUTES PROVIDES FOR THE COMMISSION TO REGULATE UTILITIES' FINANCINGS EXCEPT FOR SHORT-TERM DEBT NOT EXCEEDING 5%
 15 OF THE PAR VALUE OF OTHER SECURITIES OUTSTANDING. IN DOCKET NO. 080621-EI, ORDER NO. PSC-08-0801-FOF-EI ISSUED ON DECEMBER 3, 2008, THE COMMISSION
 16 AUTHORIZED THE COMPANY TO ISSUE AND SELL SHORT-TERM SECURITIES DURING 2009 AND 2010 IN AN AMOUNT OR AMOUNTS SUCH THAT THE AGGREGATE PRINCIPAL
 17 AMOUNT OF SHORT-TERM SECURITIES OUTSTANDING AT THE TIME OF AND INCLUDING ANY SUCH SALE SHALL NOT EXCEED \$3.0 BILLION. THE COMPANY'S CHARTER LIMITS THE
 18 AMOUNT OF UNSECURED DEBT WHICH MAY BE INCURRED BY THE COMPANY TO 20% OF THE AGGREGATE OF SECURED INDEBTEDNESS AND CAPITAL AND SURPLUS. THE
 19 ABOVE CONSTRAINTS DEFINE THE COMPANY'S DISCRETION WITH REGARD TO THE MAXIMUM USE OF SHORT-TERM FINANCING. THE COMPANY DOES NOT HAVE A STATED
 20 POLICY WITH REGARD TO THE RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL. IN PRACTICE, PRUDENT FINANCIAL MANAGEMENT DICTATES THAT, UNLESS ABSOLUTELY
 21 NECESSARY, A MUCH LOWER LEVEL BE PLACED ON THE AMOUNT OF SHORT-TERM DEBT OUTSTANDING.
 22
 23 THE PLANNED USES OF SHORT-TERM DEBT ARE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS AND TO ALLOW FOR A REASONABLE TIME PERIOD BETWEEN LONG-
 24 TERM FINANCINGS. THE COMPANY ALSO USES SHORT-TERM DEBT EXTENSIVELY TO MANAGE SHORT-TERM CASH NEEDS SUCH AS UNEXPECTED FUEL UNDERRECOVERIES.
 25 THESE USES CAUSE THE COMPANY TO MAINTAIN SHORT-TERM DEBT BALANCES FROM TIME TO TIME DURING THE YEAR. WHEN SHORT-TERM DEBT BALANCES ARE USED,
 26 THE COMPANY TRIES TO KEEP THESE BALANCES AT A LEVEL WHICH PROVIDES THE MAXIMUM FINANCIAL FLEXIBILITY AND SAFETY IN THE EVENT THAT LONG-TERM
 27 CAPITAL MARKETS SHOULD BECOME TEMPORARILY UNAVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: 1.) Provide the specified data on short-term debt issues on a 13-month average basis for the test year, prior year, and historical base year,

2.) Provide a narrative description of the Company's policies regarding short-term financing. The following topics should be covered: ratio of short-term debt to total capital, plant expansion, working capital, timing of long-term financing, method of short-term financing (bank loans, commercial paper, etc.), and other uses of short-term financing.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/09
 Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense	(4) 13-month Average Amount Outstanding During the Year (000)	(5) Weighted Average Cost of Short-term Debt
28	2) PLANT EXPANSION.				
29					
30	THE COMPANY DOES NOT USE SHORT-TERM DEBT FOR THE PERMANENT FINANCING OF PLANT EXPANSION.				
31					
32	3) WORKING CAPITAL.				
33					
34	SHORT-TERM DEBT IS USED TO A LIMITED EXTENT TO FINANCE TEMPORARY WORKING CAPITAL REQUIREMENTS.				
35	THE COMPANY DOES NOT USE A SHORT-TERM DEBT BALANCE AS A SOURCE OF CAPITAL TO FINANCE PERMANENT WORKING CAPITAL REQUIREMENTS.				
36					
37					
38	4) TIMING OF LONG-TERM FINANCINGS.				
39					
40	THE COMPANY ATTEMPTS TO PLACE LONG-TERM SECURITIES WHEN MARKET CONDITIONS ARE EXPECTED TO BE MOST FAVORABLE, AND IN CONJUNCTION WITH PRACTICAL				
41	SHORT-TERM DEBT LIMITS DESCRIBED IN (1) ABOVE. THE COMPANY'S ABILITY TO FINANCE WITH LONG-TERM SECURITIES IS CONSTRAINED BY SECURITIES AND EXCHANGE				
42	COMMISSION RULES AND THE FINANCIAL MARKET'S ABILITY TO ABSORB THE COMPANY'S SECURITIES ISSUES. TO THE EXTENT THAT THESE CONSTRAINTS OR THE				
43	COMPANY'S PLANNING PROCESS RESULTS IN A DELAY IN THE ISSUANCE OF LONG-TERM SECURITIES, SHORT-TERM DEBT IS USED TO PROVIDE THE NEEDED CAPITAL.				
44	SHORT-TERM DEBT PROVIDES THE FLEXIBILITY NEEDED TO ENSURE THAT THE COMPANY CAN DEFER A LONG-TERM DEBT ISSUANCE FOR A SHORT PERIOD IF THE				
45	CIRCUMSTANCES WARRANT. SHORT-TERM DEBT IS NOT USED AS A SOURCE OF PERMANENT CAPITAL, BUT ONLY TO BRIDGE BETWEEN LONG-TERM ISSUES.				
46					
47	5) METHOD OF SHORT-TERM FINANCING.				
48					
49	THE COMPANY TYPICALLY USES COMMERCIAL PAPER FOR SHORT-TERM FINANCING AND HAS ACCESS TO ADDITIONAL SHORT-TERM FINANCING THROUGH OUR BANK LINES.				
50					
51	6) OTHER USES OF SHORT-TERM FINANCING.				
52					
53	SHORT-TERM DEBT IS USED TO PROVIDE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS OR TO ALLOW FOR SOME REASONABLE TIME LAPSE BETWEEN LONG-TERM				
54	FINANCINGS. THERE ARE NO OTHER PLANNED USES OF SHORT-TERM FINANCING BY THE COMPANY.				

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: 1) Provide the specified data on short-term debt issues
on a 13-month average basis for the test year, prior year,
and historical base year,2) Provide a narrative description of the Company's policies
regarding short-term financing. The following topics should be
covered: ratio of short-term debt to total capital, plant expansion,
working capital, timing of long-term financing, method
of short-term financing (bank loans, commercial paper, etc.),
and other uses of short-term financing.

Type of Data Shown:

 Projected Test Year Ended ____/____/____
 Prior Year Ended ____/____/____
 Historical Test Year Ended 12/31/08

Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense (\$000)	(4) 13-month Average Amount Outstanding During the Year (000)	(5) Weighted Average Cost of Short-term Debt
1	<u>Historic Year Ended 12/31/08</u>				
2	Various	Various	\$6,927	\$353,370	1.96%
3	Commitment fees		<u>1,993</u>		
4	Total		<u>\$8,921</u>		2.52%
5					
6					
7					
8					
9					
10					

1) RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL.

THE MAXIMUM AMOUNT OF SHORT-TERM DEBT WHICH THE COMPANY CAN ISSUE IS LIMITED BY FLORIDA STATUTE, COMMISSION ORDER AND THE COMPANY'S CHARTER. SECTION 366.04 OF THE FLORIDA STATUTES PROVIDES FOR THE COMMISSION TO REGULATE UTILITIES' FINANCINGS EXCEPT FOR SHORT-TERM DEBT NOT EXCEEDING 5% OF THE PAR VALUE OF OTHER SECURITIES OUTSTANDING. IN DOCKET NO. 080621-EI, ORDER NO. PSC-08-0801-FOF-EI ISSUED ON DECEMBER 3, 2008, THE COMMISSION AUTHORIZED THE COMPANY TO ISSUE AND SELL SHORT-TERM SECURITIES DURING 2009 AND 2010 IN AN AMOUNT OR AMOUNTS SUCH THAT THE AGGREGATE PRINCIPAL AMOUNT OF SHORT-TERM SECURITIES OUTSTANDING AT THE TIME OF AND INCLUDING ANY SUCH SALE SHALL NOT EXCEED \$3.0 BILLION. THE COMPANY'S CHARTER LIMITS THE AMOUNT OF UNSECURED DEBT WHICH MAY BE INCURRED BY THE COMPANY TO 20% OF THE AGGREGATE OF SECURED INDEBTEDNESS AND CAPITAL AND SURPLUS. THE ABOVE CONSTRAINTS DEFINE THE COMPANY'S DISCRETION WITH REGARD TO THE MAXIMUM USE OF SHORT-TERM FINANCING. THE COMPANY DOES NOT HAVE A STATED POLICY WITH REGARD TO THE RATIO OF SHORT-TERM DEBT TO TOTAL CAPITAL. IN PRACTICE, PRUDENT FINANCIAL MANAGEMENT DICTATES THAT, UNLESS ABSOLUTELY NECESSARY, A MUCH LOWER LEVEL BE PLACED ON THE AMOUNT OF SHORT-TERM DEBT OUTSTANDING.

THE PLANNED USES OF SHORT-TERM DEBT ARE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS AND TO ALLOW FOR A REASONABLE TIME PERIOD BETWEEN LONG-TERM FINANCINGS. THE COMPANY ALSO USES SHORT-TERM DEBT EXTENSIVELY TO MANAGE SHORT-TERM CASH NEEDS SUCH AS UNEXPECTED FUEL UNDERRECOVERIES. THESE USES CAUSE THE COMPANY TO MAINTAIN SHORT-TERM DEBT BALANCES FROM TIME TO TIME DURING THE YEAR. WHEN SHORT-TERM DEBT BALANCES ARE USED, THE COMPANY TRIES TO KEEP THESE BALANCES AT A LEVEL WHICH PROVIDES THE MAXIMUM FINANCIAL FLEXIBILITY AND SAFETY IN THE EVENT THAT LONG-TERM CAPITAL MARKETS SHOULD BECOME TEMPORARILY UNAVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: 1.) Provide the specified data on short-term debt issues
on a 13-month average basis for the test year, prior year,
and historical base year,2.) Provide a narrative description of the Company's policies
regarding short-term financing. The following topics should be
covered: ratio of short-term debt to total capital, plant expansion,
working capital, timing of long-term financing, method
of short-term financing (bank loans, commercial paper, etc.),
and other uses of short-term financing.

Type of Data Shown:

 Projected Test Year Ended ___/___/___ Prior Year Ended ___/___/___ Historical Test Year Ended 12/31/08

Witness: Armando Pimentel

Line No.	(1) Maturity Date	(2) Interest Rate	(3) Interest Expense	(4)	(5)
				13-month Average Amount Outstanding During the Year (000)	Weighted Average Cost of Short-term Debt
28	2) PLANT EXPANSION.				
29					
30	THE COMPANY DOES NOT USE SHORT-TERM DEBT FOR THE PERMANENT FINANCING OF PLANT EXPANSION.				
31					
32	3) WORKING CAPITAL.				
33					
34	SHORT-TERM DEBT IS USED TO A LIMITED EXTENT TO FINANCE TEMPORARY WORKING CAPITAL REQUIREMENTS.				
35	THE COMPANY DOES NOT USE A SHORT-TERM DEBT BALANCE AS A SOURCE OF CAPITAL TO FINANCE PERMANENT WORKING CAPITAL REQUIREMENTS.				
36					
37					
38	4) TIMING OF LONG-TERM FINANCINGS.				
39					
40	THE COMPANY ATTEMPTS TO PLACE LONG-TERM SECURITIES WHEN MARKET CONDITIONS ARE EXPECTED TO BE MOST FAVORABLE, AND IN CONJUNCTION WITH PRACTICAL				
41	SHORT-TERM DEBT LIMITS DESCRIBED IN (1) ABOVE. THE COMPANY'S ABILITY TO FINANCE WITH LONG-TERM SECURITIES IS CONSTRAINED BY SECURITIES AND EXCHANGE				
42	COMMISSION RULES AND THE FINANCIAL MARKET'S ABILITY TO ABSORB THE COMPANY'S SECURITIES ISSUES. TO THE EXTENT THAT THESE CONSTRAINTS OR THE				
43	COMPANY'S PLANNING PROCESS RESULTS IN A DELAY IN THE ISSUANCE OF LONG-TERM SECURITIES, SHORT-TERM DEBT IS USED TO PROVIDE THE NEEDED CAPITAL.				
44	SHORT-TERM DEBT PROVIDES THE FLEXIBILITY NEEDED TO ENSURE THAT THE COMPANY CAN DEFER A LONG-TERM DEBT ISSUANCE FOR A SHORT PERIOD IF THE				
45	CIRCUMSTANCES WARRANT. SHORT-TERM DEBT IS NOT USED AS A SOURCE OF PERMANENT CAPITAL, BUT ONLY TO BRIDGE BETWEEN LONG-TERM ISSUES.				
46					
47	5) METHOD OF SHORT-TERM FINANCING.				
48					
49	THE COMPANY TYPICALLY USES COMMERCIAL PAPER FOR SHORT-TERM FINANCING AND HAS ACCESS TO ADDITIONAL SHORT-TERM FINANCING THROUGH OUR BANK LINES.				
50					
51	6) OTHER USES OF SHORT-TERM FINANCING.				
52					
53	SHORT-TERM DEBT IS USED TO PROVIDE FOR TEMPORARY WORKING CAPITAL REQUIREMENTS OR TO ALLOW FOR SOME REASONABLE TIME LAPSE BETWEEN LONG-TERM				
54	FINANCINGS. THERE ARE NO OTHER PLANNED USES OF SHORT-TERM FINANCING BY THE COMPANY.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

(1) Line No.	(2) Description, Coupon Rate	(3) Issue Date	(4) Maturity Date	(5) Principal Amount Sold (Face Value)	(\$000)								
					(5) 13-Month Average Principal Amt. Outstanding	(6) Discount (Premium) on Principal Amount Sold	(7) Issuing Expense On Principal Amount Sold	(8) Life (Years)	(9) Annual Amortization (6+7)/(8)	(10) Interest Expense (Coupon Rate) (1) x (5)	(11) Total Annual Cost (9)+(10)	(12) Unamortized Discount (Premium) Associated With (6)	(13) Unamort. Issuing Expense & Loss on Reacquired Debt Associated With (6)
First Mortgage Bonds:													
1	4.850%	Dec-02	Feb-13	\$400,000	\$400,000	\$2,630	\$1,850	10.25	\$437	\$19,400	\$19,837	\$663	\$465
2	4.950%	Jun-05	Jun-35	\$300,000	\$300,000	\$4,893	\$1,635	30.00	\$218	\$14,850	\$15,068	\$4,064	\$1,358
3	5.400%	Sep-05	Sep-35	\$300,000	\$300,000	\$4,026	\$4,026	30.00	\$268	\$16,200	\$16,468	\$3,378	\$1,343
4	5.550%	Nov-07	Nov-17	\$300,000	\$300,000	\$84	\$3,524	10.00	\$361	\$16,650	\$17,011	\$61	\$2,718
5	5.625%	Apr-03	Apr-34	\$500,000	\$500,000	\$6,480	\$2,188	31.00	\$280	\$28,125	\$28,405	\$4,963	\$1,687
6	5.650%	Jan-04	Feb-35	\$240,000	\$240,000	\$2,686	\$1,210	30.08	\$130	\$13,560	\$13,690	\$2,191	\$1,001
7	5.650%	Jan-06	Feb-37	\$400,000	\$400,000	\$6,348	\$1,993	30.00	\$278	\$22,600	\$22,878	\$5,443	\$1,621
8	5.850%	Dec-02	Feb-33	\$200,000	\$200,000	\$2,212	\$914	30.25	\$103	\$11,700	\$11,803	\$1,656	\$682
9	5.850%	Apr-07	May-37	\$300,000	\$300,000	\$600	\$4,056	30.08	\$155	\$17,550	\$17,705	\$535	\$3,740
10	5.950%	Oct-03	Oct-33	\$300,000	\$300,000	\$5,802	\$1,524	30.00	\$244	\$17,850	\$18,094	\$4,497	\$1,183
11	5.950%	Jan-08	Feb-38	\$600,000	\$600,000	\$3,260	\$7,549	30.08	\$359	\$35,700	\$36,059	\$2,993	\$7,215
12	6.200%	Apr-06	Jun-36	\$300,000	\$300,000	\$2,700	\$1,831	30.17	\$150	\$18,600	\$18,750	\$2,319	\$1,439
13	6.880%	Jun-10	Oct-39	\$800,000	\$430,769		\$5,250	30.00	\$175	\$29,966	\$30,141		\$3,732
14	6.880%	Dec-10	Dec-39	\$600,000	\$46,154		\$7,000	30.00	\$233	\$1,835	\$2,068		\$403
15	7.110%	Oct-09	Oct-39	\$400,000	\$400,000		\$3,500	30.00	\$117	\$28,440	\$28,557		\$3,417
16	7.110%	Dec-09	Dec-39	\$300,000	\$300,000		\$2,625	30.00	\$88	\$21,330	\$21,418		\$2,577
17	Variable	Jan-09	Jan-12	\$300,000	\$300,000		\$2,625	3.00	\$875	\$9,897	\$10,772		\$1,348
Storm Securitization Bonds:													
18	5.053%	May-07	Feb-11	\$124,000	\$18,107	\$21	\$1,456	1.97	\$750	\$930	\$1,680	\$7	-\$94
19	5.044%	May-07	Aug-13	\$140,000	\$140,000	\$24	\$1,644	4.98	\$335	\$7,062	\$7,397	\$5	\$633
20	5.013%	May-07	Aug-15	\$100,000	\$100,000	\$17	\$1,174	7.31	\$163	\$5,127	\$5,290	\$5	\$628
21	5.256%	May-07	Aug-19	\$288,000	\$288,000	\$49	\$3,381	10.38	\$330	\$15,136	\$15,466	\$29	\$2,324
Unsecured Pollution Control and Industrial Development Bonds:													
22	Var Dade County	Aug-91	Feb-23	\$15,000	\$15,000		\$147	31.50	\$5	\$236	\$240		\$208
23	Var Jacksonville	May-92	May-27	\$28,300	\$28,300		\$378	35.00	\$11	\$445	\$455		\$178
24	Var Dade County	Dec-93	Jun-21	\$45,750	\$45,750		\$711	27.50	\$26	\$719	\$745		\$282
25	Var Jacksonville	Mar-94	Sep-24	\$45,960	\$45,960		\$397	30.50	\$13	\$722	\$735		\$184
26	Var Manatee	Mar-94	Sep-24	\$16,510	\$16,510		\$132	30.50	\$4	\$259	\$264		\$61
27	Var Putnam	Mar-94	Sep-24	\$4,480	\$4,480		\$83	30.50	\$3	\$70	\$73		\$38
28	Var Dade County	Mar-95	Apr-20	\$8,635	\$8,635		\$181	25.00	\$7	\$136	\$143		\$71
29	Var Jacksonville	Jun-95	May-29	\$51,940	\$51,940		\$346	34.00	\$10	\$816	\$826		\$192
30	Var Martin	Apr-00	Jul-22	\$95,700	\$95,700		\$498	22.25	\$22	\$1,503	\$1,526		\$269
31	Var St. Lucie	Jun-00	May-24	\$78,785	\$78,785		\$810	24.00	\$34	\$1,238	\$3,839		\$370
32	Var St. Lucie	Sep-00	Sep-28	\$242,210	\$242,210		\$570	28.00	\$20	\$3,805	\$20		\$291
33	Gain/Loss on reacquired debt												
34	Total				\$6,796,300				\$6,204	\$362,457	\$367,423	\$32,808	\$24,448
35	Less Unamortized Premium, Discount, Issue and Loss												
35	Col (12) + (13)												
36	Net				\$6,697,478								\$66,014
37	Embedded Cost of Long-Term Debt Col (11)/Net												
37	5.49%												

Supporting Schedules: D-4b

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080677-EI

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year.
Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/09
 Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

(1) Line No.	(2) Description, Coupon Rate	(3) Issue Date	(4) Maturity Date	(5) Principal Amount Sold (Face Value)	(\$000)									
					(6) 13-Month Average Principal Amt. Outstanding	(7) Discount (Premium) on Principal Amount Sold	(8) Issuing Expense On Principal Amount Sold	(9) Life (Years)	(10) Annual Amortization (6+7)/(8)	(11) Interest Expense (Coupon Rate) (1) x (5)	(12) Total Annual Cost (9)+(10)	(13) Unamortized Discount (Premium) Associated With (6)	(14) Unamort. Issuing Expense & Loss on Reacquired Debt Associated With (6)	
First Mortgage Bonds:														
1	4.850%	Dec-02	Feb-13	\$400,000	\$400,000	\$2,630	\$1,850	10.25	\$437	\$19,400	\$19,837	\$920	\$645	
2	4.950%	Jun-05	Jun-35	\$300,000	\$300,000	\$4,893	\$1,635	30.00	\$218	\$14,850	\$15,068	\$4,227	\$1,412	
3	5.400%	Sep-05	Sep-35	\$300,000	\$300,000	\$4,026	\$4,026	30.00	\$268	\$16,200	\$16,468	\$3,512	\$1,396	
4	5.550%	Nov-07	Nov-17	\$300,000	\$300,000	\$84	\$3,524	10.00	\$361	\$16,650	\$17,011	\$69	\$2,979	
5	5.625%	Apr-03	Apr-34	\$500,000	\$500,000	\$6,480	\$2,188	31.00	\$280	\$28,125	\$28,405	\$5,172	\$1,758	
6	5.650%	Jan-04	Feb-35	\$240,000	\$240,000	\$2,686	\$1,210	30.08	\$130	\$13,560	\$13,690	\$2,280	\$1,042	
7	5.650%	Jan-06	Feb-37	\$400,000	\$400,000	\$6,348	\$1,993	30.00	\$278	\$22,600	\$22,878	\$5,648	\$1,734	
8	5.850%	Dec-02	Feb-33	\$200,000	\$200,000	\$2,212	\$914	30.25	\$103	\$11,700	\$11,803	\$1,729	\$712	
9	5.850%	Apr-07	May-37	\$300,000	\$300,000	\$600	\$4,056	30.08	\$155	\$17,550	\$17,705	\$555	\$3,828	
10	5.950%	Oct-03	Oct-33	\$300,000	\$300,000	\$5,802	\$1,524	30.00	\$244	\$17,850	\$18,094	\$4,690	\$1,234	
11	5.950%	Jan-08	Feb-38	\$600,000	\$600,000	\$3,260	\$7,549	30.08	\$359	\$35,700	\$36,059	\$3,101	\$7,467	
12	6.000%	Apr-99	Apr-09	\$225,000	\$69,231	\$810	\$1,261	10.00	\$207	\$3,305	\$3,512	\$3	\$5	
13	6.200%	Apr-06	Jun-36	\$300,000	\$300,000	\$2,700	\$1,831	30.17	\$150	\$18,600	\$18,750	\$2,409	\$1,526	
14	7.110%	Oct-09	Oct-39	\$400,000	\$92,308		\$3,500	30.00	\$117	\$6,004	\$6,121		\$804	
15	7.110%	Dec-09	Dec-39	\$300,000	\$23,077		\$2,625	30.00	\$88	\$948	\$1,036		\$202	
16	Variable	Jan-09	Jan-12	\$300,000	\$276,923		\$2,625	3.00	\$875	\$8,611	\$9,486		\$2,018	
17	Variable	Apr-09	Oct-09	\$400,000	\$184,615		\$200	0.50	\$400	\$4,894	\$5,294		\$46	
Storm Securitization Bonds:														
18	5.053%	May-07	Feb-11	\$124,000	\$58,990	\$21	\$1,456	1.97	\$750	\$2,992	\$3,742	\$10	\$500	
19	5.044%	May-07	Aug-13	\$140,000	\$140,000	\$24	\$1,644	4.98	\$335	\$7,062	\$7,397	\$13	\$998	
20	5.013%	May-07	Aug-15	\$100,000	\$100,000	\$17	\$1,174	7.31	\$163	\$5,127	\$5,290	\$10	\$825	
21	5.256%	May-07	Aug-19	\$288,000	\$288,000	\$49	\$3,381	10.38	\$330	\$15,136	\$15,466	\$37	\$2,704	
Unsecured Pollution Control and Industrial Development Bonds:														
22	Var Dade County	Aug-91	Feb-23	\$15,000	\$15,000		\$147	31.50	\$5	\$192	\$197		\$224	
23	Var Jacksonville	May-92	May-27	\$28,300	\$28,300		\$378	35.00	\$11	\$363	\$374		\$189	
24	Var Dade County	Dec-93	Jun-21	\$45,750	\$45,750		\$711	27.50	\$26	\$587	\$613		\$308	
25	Var Jacksonville	Mar-94	Sep-24	\$45,960	\$45,960		\$397	30.50	\$13	\$589	\$602		\$197	
26	Var Manatee	Mar-94	Sep-24	\$16,510	\$16,510		\$132	30.50	\$4	\$212	\$216		\$66	
27	Var Putnam	Mar-94	Sep-24	\$4,480	\$4,480		\$83	30.50	\$3	\$57	\$60		\$41	
28	Var Dade County	Mar-95	Apr-20	\$8,635	\$8,635		\$181	25.00	\$7	\$111	\$118		\$78	
29	Var Jacksonville	Jun-95	May-29	\$51,940	\$51,940		\$346	34.00	\$10	\$666	\$676		\$202	
30	Var Martin	Apr-00	Jul-22	\$95,700	\$95,700		\$498	22.25	\$22	\$1,227	\$1,250		\$291	
31	Var St. Lucie	Jun-00	May-24	\$78,785	\$78,785		\$810	24.00	\$34	\$1,010	\$1,044		\$312	
32	Var St. Lucie	Sep-00	Sep-28	\$242,210	\$242,210		\$570	28.00	\$20	\$3,106	\$3,127		\$390	
33	Gain/Loss on reacquired debt													\$27,408
34	Total				\$6,006,413				\$6,402	\$294,985	\$301,388	\$34,385	\$63,541	
35	Less Unamortized Premium, Discount, Issue and Loss Col (12) + (13).												(\$97,926)	
36	Net				\$5,908,487									
37	Embedded Cost of Long-Term Debt Col (11)/Net												5.10%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
 Projected Test Year Ended / /
 Prior Year Ended / /
 X Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

LINE NO.	DESCRIPTION	ISSUE DATE/ MATURITY DATE	(\$000) PRINCIPAL AMOUNT SOLD (FACE VALUE)	(\$000) PRINCIPAL AMOUNT OUTSTANDING 12/31/08	(\$000) AMOUNT DUE WITHIN ONE YEAR	(\$000) UNAMORT. DISC. (PREM.) ASSOC WITH COLUMN (4)	(\$000) UNAMORT. ISSUE EXPENSE ASSOC WITH COLUMN (4)	(\$000) UNAMORT. LOSS ON REACQ. DEBT @ 12/31/08	(\$000) UNAMORT. (GAIN) ON REACQ. DEBT @ 12/31/08	(\$000) ANNUALIZED AMORT. OF DISC./ (PREM.) & EXPENSE	(\$000) ANNUALIZED AMORT. OF LOSS/(GAIN) ON REACQ. DEBT	(\$000) ANNUALIZED AMORT. OF NET EXPENSE (10)+(11)	(\$000) ANNUALIZED INTEREST COST	(\$000) TOTAL INTEREST COST (12)+(13)
First Mortgage Bonds														
1	4.950% FMB	06/05-06/35	\$300,000	\$300,000	-	\$4,309	\$1,440	-	-	\$218	-	\$218	\$14,850	\$15,068
2	5.850% FMB	01/08-02/37	\$400,000	\$400,000	-	\$5,751	\$1,803	-	-	\$269	-	\$269	\$22,600	\$22,869
3	5.850% FMB	04/07-05/37	\$300,000	\$300,000	-	\$565	\$3,859	-	-	\$156	-	\$156	\$17,550	\$17,706
4	6.200% FMB	04/06-06/36	\$300,000	\$300,000	-	\$2,454	\$1,577	-	-	\$147	-	\$147	\$18,600	\$18,747
5	5.875% FMB	04/99-04/09	\$225,000	\$225,000	\$225,000	\$20	\$32	-	-	\$207	-	\$207	\$13,219	\$13,426
6	4.850% FMB	12/02-02/13	\$400,000	\$400,000	-	\$1,048	\$735	-	-	\$437	-	\$437	\$19,400	\$19,837
7	5.850% FMB	12/02-02/33	\$200,000	\$200,000	-	\$1,768	\$723	-	-	\$104	-	\$104	\$11,700	\$11,804
8	5.625% FMB	04/03-04/34	\$500,000	\$500,000	-	\$5,276	\$1,793	-	-	\$280	-	\$280	\$28,125	\$28,405
9	5.850% FMB	01/04-02/35	\$240,000	\$240,000	-	\$2,324	\$1,062	-	-	\$130	-	\$130	\$13,560	\$13,690
10	5.850% FMB	10/03-10/33	\$300,000	\$300,000	-	\$4,787	\$1,259	-	-	\$244	-	\$244	\$17,850	\$18,094
11	5.400% FMB	09/05-09/35	\$300,000	\$300,000	-	\$3,579	\$1,422	-	-	\$188	-	\$188	\$16,200	\$16,388
12	5.550% FMB	10/07-11/17	\$300,000	\$300,000	-	\$74	\$3,087	-	-	\$358	-	\$358	\$16,650	\$17,008
13	5.850% FMB	01/08-02/38	\$600,000	\$600,000	-	\$3,156	\$7,574	-	-	\$369	-	\$369	\$35,700	\$36,069
14	6.000% FMB	06/98-06/08	\$200,000	-	-	-	-	-	-	-	-	-	-	-
15	6.700% FMB	05/82-05/27	\$5,315	-	-	-	-	\$521	-	-	\$28	\$28	-	\$28
16	7.000% FMB	09/93-09/25	\$125,000	-	-	-	-	-	(\$930)	-	(\$56)	(\$56)	-	(\$56)
17	7.000% FMB	09/93-09/25	\$125,000	-	-	-	-	\$3,402	-	-	\$204	\$204	-	\$204
18	7.050% FMB	12/93-12/26	\$135,000	-	-	-	-	-	(\$1,226)	-	(\$69)	(\$69)	-	(\$69)
19	7.050% FMB	12/93-12/26	\$135,000	-	-	-	-	\$3,734	-	-	\$208	\$208	-	\$208
20	7.150% FMB	02/93-02/23	\$150,000	-	-	-	-	\$333	-	-	\$24	\$24	-	\$24
21	7.150% FMB	02/93-02/23	\$150,000	-	-	-	-	\$104	-	-	\$7	\$7	-	\$7
22	7.150% FMB	02/93-02/23	\$150,000	-	-	-	-	\$1,148	-	-	\$81	\$81	-	\$81
23	7.300% FMB	06/90-07/20	\$76,300	-	-	-	-	\$1,670	-	-	\$145	\$145	-	\$145
24	7.300% FMB	04/93-04/16	\$225,000	-	-	-	-	\$5,102	-	-	\$704	\$704	-	\$704
25	7.500% FMB PSL	07/90-07/20	\$9,835	-	-	-	-	\$228	-	-	\$20	\$20	-	\$20
26	7.625% FMB	06/93-06/24	\$175,000	-	-	-	-	\$6,459	-	-	\$419	\$419	-	\$419
27	7.750% FMB	02/93-02/23	\$150,000	-	-	-	-	-	(\$153)	-	(\$11)	(\$11)	-	(\$11)
28	7.750% FMB	02/93-02/23	\$150,000	-	-	-	-	\$4,477	-	-	\$318	\$318	-	\$318
29	7.875% FMB	12/92-12/12	\$150,000	-	-	-	-	-	(\$39)	-	(\$10)	(\$10)	-	(\$10)
30	7.875% FMB	09/93-01/13	\$250,000	-	-	-	-	-	(\$17)	-	(\$4)	(\$4)	-	(\$4)
31	7.875% FMB	01/93-01/13	\$250,000	-	-	-	-	\$3,692	-	-	\$923	\$923	-	\$923
32	8.500% FMB	01/92-01/22	\$100,000	-	-	-	-	-	(\$54)	-	(\$4)	(\$4)	-	(\$4)
33	8.750% FMB	11/95-11/25	\$61,670	-	-	-	-	-	(\$1,129)	-	(\$68)	(\$68)	-	(\$68)
Resetting Term Loan														
34	5.053% SEC SR BND - FREC	05/07-02/13	\$83,218	\$83,218	\$36,476	\$12	\$809	-	-	\$394	-	\$394	\$4,205	\$4,599
35	5.044% SEC SR BND - FREC	05/07-08/15	\$140,000	\$140,000	-	\$17	\$1,205	-	-	\$267	-	\$267	\$7,062	\$7,329
36	5.127% SEC SR BND - FREC	05/07-08/17	\$100,000	\$100,000	-	\$13	\$937	-	-	\$144	-	\$144	\$5,127	\$5,271
37	5.256% SEC SR BND - FREC	05/07-08/21	\$288,000	\$288,000	-	\$42	\$2,921	-	-	\$280	-	\$280	\$15,136	\$15,416
Unsecured Pollution Control Bonds & Industrial Development Bonds														
38	Variable JPA POLL Series 92	05/92-05/27	\$28,300	\$28,300	-	-	\$194	-	-	\$11	-	\$11	\$548	\$559
39	Variable Dade IDRR Series 93	12/93-06/21	\$45,750	\$45,750	-	-	\$321	-	-	\$26	-	\$26	\$946	\$971
40	Variable JAX PCRRB Series 94	03/94-09/24	\$45,960	\$45,960	-	-	\$204	-	-	\$13	-	\$13	\$890	\$903
41	Variable MNT PCRRB Series 94	03/94-09/24	\$16,510	\$16,510	-	-	\$68	-	-	\$4	-	\$4	\$330	\$335
42	Variable PUT PCRRB Series 94	03/94-09/24	\$4,480	\$4,480	-	-	\$43	-	-	\$3	-	\$3	\$93	\$96
43	Variable Dade County IDA PCRRB Series 95	03/95-04/20	\$8,635	\$8,635	-	-	\$82	-	-	\$7	-	\$7	\$185	\$193
44	Variable Jacksonville PCRRB Series 95	06/95-05/29	\$51,940	\$51,940	-	-	\$207	-	-	\$10	-	\$10	\$1,039	\$1,050
45	Variable Martin County PCRRB Series 95	04/00-07/22	\$95,700	\$95,700	-	-	\$303	-	-	\$22	-	\$22	\$1,937	\$1,959
46	Variable St. Lucy County PCRRB	09/00-09/28	\$242,210	\$242,210	-	-	\$401	-	-	\$20	-	\$20	\$4,637	\$4,658
47	Variable St. Lucy SWD 03	05/03-05/24	\$78,785	\$78,785	-	-	\$323	-	-	\$21	-	\$21	\$1,586	\$1,607
48	Variable Dade SWD 03	06/03-02/23	\$15,000	\$15,000	-	-	\$232	-	-	\$17	-	\$17	\$320	\$337
49	Variable PSL Solid Waste Series 92	05/92-05/27	\$49,325	-	-	-	-	\$103	-	-	\$6	\$6	-	\$6
50	Variable MRT PCRRB Series 94	03/94-09/24	\$19,400	-	-	-	-	\$71	-	-	\$5	\$5	-	\$5
51	Variable PSL Series 92	05/92-05/19	\$49,325	-	-	-	-	\$224	-	-	\$12	\$12	-	\$12
52	Variable PSL Series 93	07/93-01/26	\$56,390	-	-	-	-	\$252	-	-	\$15	\$15	-	\$15
53	Variable PSL Series 94A	07/94-07/29	\$57,500	-	-	-	-	\$218	-	-	\$11	\$11	-	\$11
54	Variable MRTN Solid Waste 93	07/93-01/27	\$4,050	-	-	-	-	\$74	-	-	\$4	\$4	-	\$4
55	Variable STL B Solid Waste 00	12/00-07/24	\$65,420	-	-	-	-	\$206	-	-	\$13	\$13	-	\$13
56	Variable PSL Series 94B	07/94-07/29	\$29,000	-	-	-	-	\$116	-	-	\$6	\$6	-	\$6
57	Variable PSL Series 95	03/95-03/27	\$49,995	-	-	-	-	\$182	-	-	\$10	\$10	-	\$10
58	Variable St. Lucie	06/00-01/25	\$48,900	-	-	-	-	\$124	-	-	\$8	\$8	-	\$8
59	Other						\$30							
Total			\$8,811,913	\$5,609,488	\$263,476	\$35,191	\$34,649	\$32,439	(\$3,548)	\$4,344	\$2,949	\$7,293	\$290,046	\$297,339

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the specified data on long-term debt issues on a 13-month average basis for the test year, prior year, and historical base year. Arrange by type of issue (i.e., first mortgage bonds)

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO. 080677-EI

LINE NO.	DESCRIPTION	(1)	(15)	(\$000) (16)	(\$000) (17)	(\$000) (18)	(\$000) (19)	(\$000) (20)	(\$000) (21)	(\$000) (22)	(\$000) (23)	(\$000) (24)	(\$000) (25)	(\$000) (26)	(27)
		COST RATE (14) / ((4)- (6)-(7)-(8)-	13 MONTH AVG. PRINCIPAL AMOUNT OUTSTANDING	AVERAGE UNAMORTIZED DISC./PREM.)	AVERAGE UNAMORTIZED ISSUE COST	AVERAGE UNAMORTIZED LOSS ON REACQ. DEBT	AVERAGE UNAMORTIZED (GAIN) ON REACQ. DEBT	12 MONTH TOTAL AMORT. OF DISC. & EXP.	12 MONTH TOTAL AMORT. OF LOSS ON REACQ. DEBT	12 MONTH TOTAL AMORT. OF (GAIN) ON REACQ. DEBT	12 MONTH TOTAL AMORT. NET EXP. (21)+(22)+(23)	12 MONTH INTEREST COST	AVERAGE TOTAL INTEREST COST (24)+(25)	AVERAGE EFFECTIVE COST RATE (26)/ ((16)- (17)- (18)- (19)-	
First Mortgage Bonds															
1	4.950% FMB	5.121%	\$300,000	\$4,390	\$1,467	-	-	\$218	-	-	\$218	\$14,874	\$15,092	5.131%	
2	5.650% FMB	5.827%	\$400,000	\$5,853	\$1,835	-	-	\$269	-	-	\$269	\$22,652	\$22,901	5.837%	
3	5.850% FMB	5.990%	\$300,000	\$575	\$3,927	-	-	\$156	-	-	\$156	\$17,568	\$17,724	5.998%	
4	6.200% FMB	6.334%	\$300,000	\$2,499	\$1,606	-	-	\$147	-	-	\$147	\$18,624	\$18,771	6.344%	
5	5.875% FMB	5.968%	\$225,000	\$61	\$95	-	-	\$207	-	-	\$207	\$13,237	\$13,444	5.979%	
6	4.850% FMB	4.981%	\$400,000	\$1,176	\$825	-	-	\$437	-	-	\$437	\$19,432	\$19,669	4.992%	
7	5.850% FMB	5.976%	\$200,000	\$1,802	\$743	-	-	\$104	-	-	\$104	\$11,716	\$11,820	5.986%	
8	5.625% FMB	5.762%	\$500,000	\$5,381	\$1,829	-	-	\$280	-	-	\$280	\$28,165	\$28,445	5.772%	
9	5.650% FMB	5.786%	\$240,000	\$2,369	\$1,082	-	-	\$130	-	-	\$130	\$13,579	\$13,709	5.795%	
10	5.950% FMB	6.155%	\$300,000	\$4,883	\$1,285	-	-	\$244	-	-	\$244	\$17,874	\$18,118	6.168%	
11	5.400% FMB	5.555%	\$300,000	\$3,846	\$1,449	-	-	\$188	-	-	\$188	\$16,224	\$16,412	5.565%	
12	5.550% FMB	5.730%	\$300,000	\$78	\$3,228	-	-	\$358	-	-	\$358	\$16,674	\$17,032	5.741%	
13	5.950% FMB	6.121%	\$553,846	\$2,959	\$7,057	-	-	\$389	-	-	\$389	\$34,245	\$34,814	6.365%	
14	6.000% FMB	6.000%	\$82,308	\$17	\$8	-	-	-	-	-	-	\$5,012	\$5,012	5.431%	
15	6.700% FMB	-5.455%	-	-	-	\$535	-	-	\$28	-	\$28	-	\$28	-5.310%	
16	7.000% FMB	-6.030%	-	-	-	-	(\$958)	-	-	(\$56)	-	-	(\$56)	-5.854%	
17	7.000% FMB	-6.000%	-	-	-	\$3,504	-	-	\$204	-	\$204	-	\$204	-5.825%	
18	7.050% FMB	-5.608%	-	-	-	-	(\$1,281)	-	-	(\$69)	-	-	(\$69)	-5.455%	
19	7.050% FMB	-5.581%	-	-	-	\$3,839	-	-	\$208	-	\$208	-	\$208	-5.430%	
20	7.150% FMB	-7.100%	-	-	-	\$345	-	-	\$24	-	\$24	-	\$24	-6.857%	
21	7.150% FMB	-7.101%	-	-	-	\$108	-	-	\$7	-	\$7	-	\$7	-6.858%	
22	7.150% FMB	-7.101%	-	-	-	\$1,188	-	-	\$81	-	\$81	-	\$81	-6.857%	
23	7.300% FMB	-8.896%	-	-	-	\$1,742	-	-	\$145	-	\$145	-	\$145	-8.333%	
24	7.300% FMB	-13.783%	-	-	-	\$5,454	-	-	\$704	-	\$704	-	\$704	-12.903%	
25	7.500% FMB PSL	-8.696%	-	-	-	\$238	-	-	\$20	-	\$20	-	\$20	-8.333%	
26	7.625% FMB	-6.486%	-	-	-	\$6,668	-	-	\$419	-	\$419	-	\$419	-6.263%	
27	7.750% FMB	-7.143%	-	-	-	-	(\$159)	-	-	(\$11)	-	-	(\$11)	-6.896%	
28	7.750% FMB	-7.101%	-	-	-	\$4,635	-	-	\$318	-	\$318	-	\$318	-6.857%	
29	7.875% FMB	-25.531%	-	-	-	-	(\$44)	-	-	(\$10)	-	-	(\$10)	-22.840%	
30	7.875% FMB	-24.999%	-	-	-	-	(\$19)	-	-	(\$4)	-	-	(\$4)	-22.222%	
31	7.875% FMB	-25.000%	-	-	-	\$4,154	-	-	\$923	-	\$923	-	\$923	-22.222%	
32	8.500% FMB	-7.693%	-	-	-	-	(\$56)	-	-	(\$4)	-	-	(\$4)	-7.408%	
33	8.750% FMB	-6.030%	-	-	-	-	(\$1,163)	-	-	(\$68)	-	-	(\$68)	-5.854%	
Resetting Term Loan															
34	5.053% SEC SR BND - FREC	5.581%	\$97,138	\$14	\$1,003	-	-	\$394	-	-	\$394	\$4,795	\$5,189	5.388%	
35	5.044% SEC SR BND - FREC	5.281%	\$140,000	\$19	\$1,337	-	-	\$267	-	-	\$267	\$7,062	\$7,328	5.286%	
36	5.127% SEC SR BND - FREC	5.322%	\$100,000	\$15	\$1,008	-	-	\$144	-	-	\$144	\$5,127	\$5,272	5.326%	
37	5.256% SEC SR BND - FREC	5.408%	\$288,000	\$44	\$3,059	-	-	\$280	-	-	\$280	\$15,136	\$15,416	5.411%	
Unsecured Pollution Control Bonds & Industrial Development Bond															
38	Variable JPA POLL Series 92	1.988%	\$28,300	-	\$200	-	-	\$11	-	-	\$11	\$548	\$559	1.988%	
39	Variable Dade IDRR Series 93	2.138%	\$45,750	-	\$334	-	-	\$26	-	-	\$26	\$946	\$971	2.139%	
40	Variable JAX PCRRB Series 94	1.973%	\$45,960	-	\$210	-	-	\$13	-	-	\$13	\$890	\$903	1.973%	
41	Variable MNT PCRRB Series 94	2.036%	\$18,510	-	\$70	-	-	\$4	-	-	\$4	\$330	\$335	2.036%	
42	Variable PUT PCRRB Series 94	2.155%	\$4,480	-	\$44	-	-	\$3	-	-	\$3	\$93	\$96	2.156%	
43	Variable Dade County IDA PCRRB Series 95	2.253%	\$8,635	-	\$85	-	-	\$7	-	-	\$7	\$185	\$193	2.254%	
44	Variable Jacksonville PCRRB BAR Series 95	2.028%	\$51,940	-	\$212	-	-	\$10	-	-	\$10	\$1,039	\$1,050	2.028%	
45	Variable Martin County PCRRB Series 95	2.053%	\$95,700	-	\$314	-	-	\$22	-	-	\$22	\$1,937	\$1,959	2.054%	
46	Variable St. Lucy County PCRRB	1.926%	\$242,210	-	\$411	-	-	\$20	-	-	\$20	\$4,657	\$4,658	1.926%	
47	Variable St. Lucy SWD 03	2.048%	\$78,785	-	\$333	-	-	\$21	-	-	\$21	\$1,586	\$1,607	2.049%	
48	Variable Dade SWD 03	2.280%	\$15,000	-	\$241	-	-	\$17	-	-	\$17	\$320	\$337	2.282%	
49	Variable PSL Solid Waste Series 92	-5.556%	-	-	-	\$106	-	-	\$6	-	\$6	-	\$6	-5.406%	
50	Variable MRT PCRRB Series 94	-6.382%	-	-	-	\$73	-	-	\$5	-	\$5	-	\$5	-6.185%	
51	Variable PSL Series 92	-5.454%	-	-	-	\$230	-	-	\$12	-	\$12	-	\$12	-5.310%	
52	Variable PSL Series 93	-5.882%	-	-	-	\$259	-	-	\$15	-	\$15	-	\$15	-5.714%	
53	Variable PSL Series 94A	-4.878%	-	-	-	\$224	-	-	\$11	-	\$11	-	\$11	-4.762%	
54	Variable MRTN Solid Waste 93	-5.555%	-	-	-	\$76	-	-	\$4	-	\$4	-	\$4	-5.405%	
55	Variable STL B Solid Waste 00	-6.417%	-	-	-	\$213	-	-	\$13	-	\$13	-	\$13	-6.218%	
56	Variable PSL Series 94B	-4.878%	-	-	-	\$118	-	-	\$6	-	\$6	-	\$6	-4.762%	
57	Variable PSL Series 95	-5.055%	-	-	-	\$187	-	-	\$10	-	\$10	-	\$10	-5.357%	
58	Variable St. Lucie	-6.234%	-	-	-	\$128	-	-	\$8	-	\$8	-	\$8	-6.046%	
59	Other	0.000%	-	-	\$12	-	-	-	-	-	-	\$127	\$127	-1028.180%	
Total			5.396%	\$5,669,562	\$35,781	\$35,307	\$34,024	(\$3,659)	\$4,344	\$3,171	(\$222)	\$7,293	\$294,617	\$301,810	5.422%

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the data as specified for preferred stock
 COMPANY: FLORIDA POWER & LIGHT COMPANY on a 13-month average basis for the test year,
 AND SUBSIDIARIES prior year, and historical base year.
 DOCKET NO.: 080677-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Armando Pimentel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate	Issue Date	Call Provisions or Special Restrictions	Principal Amount Sold	13-month Average Principal Amt. Outstanding	(Discount) Premium on Principal Amount Sold	(Discount) Premium Associated With (6)	Issuing Expense on Principal Amount Sold	Issuing Expense Associated With (6)	Net Proceeds (6)+(8)-(10)	Dollar Dividend on Face Value (2) X (6)	Effective Cost Rate (12)/(11)

1.
 2. THERE ARE NO PREFERRED STOCK ISSUES OUTSTANDING IN THE TEST YEAR.
 3.
 4.
 5.
 6.
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 18.
 19.
 20.

21. Total												
22. Weighted Average Cost of Preferred Stock												

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the data as specified for preferred stock
 on a 13-month average basis for the test year,
 COMPANY: FLORIDA POWER & LIGHT COMPANY prior year, and historical base year.
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
X Prior Year Ended 12/31/09
 ___ Historical Test Year Ended ___/___/___
 Witness: Armando Pimentel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line Description, No. Coupon Rate	Issue Date	Call Provisions or Special Restrictions	Principal Amount Sold	13-month Average Principal Amt. Outstanding	(Discount) Premium on Principal Amount Sold	(Discount) Premium Associated With (6)	Issuing Expense on Principal Amount Sold	Issuing Expense Associated With (6)	Net Proceeds (6)+(8)-(10)	Dollar Dividend on Face Value (2) X (6)	Effective Cost Rate (12)/(11)

1.
 2. THERE ARE NO PREFERRED STOCK ISSUES OUTSTANDING IN THE PRIOR YEAR.
 3.
 4.
 5.
 6.
 7.
 8.
 9.
 10.
 11.
 12.
 13.
 14.
 15.
 16.
 17.
 18.
 19.
 20.

21. Total											
22. Weighted Average Cost of Preferred Stock											

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide the data as specified for preferred stock on a 13-month average basis for the test year, prior year, and historical base year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/08
 Witness: Armando Pimentel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate	Issue Date	Call Provisions or Special Restrictions	Principal Amount Sold	13-month Average Principal Amt. Outstanding	(Discount) Premium on Principal Amount Sold	(Discount) Premium Associated With (6)	Issuing Expense on Principal Amount Sold	Issuing Expense Associated With (6)	Net Proceeds (6)+(8)-(10)	Dollar Dividend on Face Value (2) X (6)	Effective Cost Rate (12)/(11)
1.												
2.	THERE WERE NO PREFERRED STOCK ISSUES OUTSTANDING IN THE HISTORICAL YEAR.											
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												
16.												
17.												
18.												
19.												
20.												
21.	Total			_____	_____	_____	_____	_____	_____	_____	_____	_____
22.	Weighted Average Cost of Preferred Stock			_____	_____	_____	_____	_____	_____	_____	_____	_____

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:
 Projected Test Year Ended 12/31/10
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Marlene M. Santos

DOCKET NO.: 080677-EI

Line No.	(1) Month and Year	(2) Active Customer Deposits at 6.00% (\$000)	(3) Active Customer Deposits at 7.00% (\$000)	(4) Inactive Customer Deposits (\$000)	(5) Total Deposits (2)+(3)+(4) (\$000)	(6) Interest Payment (2) x 6%/12 (\$000)	(7) Interest Payment (3) x 7%/12 (\$000)	(8) Total Interest (6) + (7) (\$000)	(9) Actual Payments and Credits on Bills (\$000)
1	January '10	500,053	93,436	18,917	612,406	2,500	545	3,045	527
2	February '10	501,746	94,373	19,082	615,201	2,509	550	3,059	535
3	March '10	502,859	95,808	19,330	617,997	2,514	559	3,073	554
4	April '10	504,580	96,722	19,491	620,792	2,523	564	3,087	590
5	May '10	503,268	100,236	20,083	623,587	2,516	584	3,101	2,080
6	June '10	504,538	101,536	20,309	626,383	2,523	592	3,115	29,360
7	July '10	504,544	103,921	20,714	629,178	2,523	606	3,129	123
8	August '10	505,948	105,106	20,920	631,974	2,530	613	3,143	166
9	September '10	505,995	107,455	21,319	634,769	2,530	626	3,156	242
10	October '10	508,230	107,928	21,407	637,564	2,541	629	3,170	243
11	November '10	510,464	108,401	21,495	640,360	2,552	632	3,184	244
12	December '10	512,698	108,874	21,583	643,155	2,563	635	3,198	245
13									
14	13 Month Average				<u>626,383</u>				
15									
16	12 Month Total					<u>30,325</u>	<u>7,135</u>	<u>37,459</u>	<u>34,910</u>
17									
18	Effective Interest Rate								
19	12 Month Interest								
20	Expense Col (8) divided								
21	by Total Deposits Col (5)			5.98%					
22									
23	NOTE: TOTALS MAY NOT ADD UP DUE TO ROUNDING								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:

 Projected Test Year Ended / /
 Prior Year Ended 12/31/09
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Witness: Marlene M. Santos

Line No.	(1) Month and Year	(2) Active Customer Deposits at 6.00% (\$000)	(3) Active Customer Deposits at 7.00% (\$000)	(4) Inactive Customer Deposits (\$000)	(5) Total Deposits (2)+(3)+(4) (\$000)	(6) Interest Payment (3) x 6%/12 (\$000)	(7) Interest Payment (3) x 7%/12 (\$000)	(8) Total Interest (6) + (7) (\$000)	(9) Actual Payments and Credits on Bills (\$000)
1	January '09	466,522	87,300	18,369	572,191	2,333	509	2,842	492
2	February '09	468,750	88,297	18,546	575,592	2,344	515	2,859	500
3	March '09	470,432	89,762	18,800	578,994	2,352	523	2,875	519
4	April '09	472,683	90,739	18,974	582,396	2,363	529	2,892	553
5	May '09	472,083	94,162	19,553	585,798	2,360	549	2,909	1,952
6	June '09	473,902	95,509	19,788	589,200	2,370	557	2,926	27,585
7	July '09	474,529	97,879	20,193	592,601	2,373	571	2,943	116
8	August '09	476,468	99,124	20,411	596,003	2,382	578	2,960	156
9	September '09	477,125	101,468	20,812	599,405	2,386	592	2,977	228
10	October '09	479,844	102,044	20,919	602,807	2,399	595	2,994	229
11	November '09	482,563	102,620	21,026	606,209	2,413	598	3,011	231
12	December '09	485,282	103,196	21,132	609,610	2,426	602	3,028	232
13									
14	13 Month Average				<u>589,200</u>				
15									
16	12 Month Total					<u>28,501</u>	<u>6,717</u>	<u>35,218</u>	<u>32,793</u>
17									
18	Effective Interest Rate								
19	12 Month Interest								
20	Expense Col (8) divided								
21	by Total Deposits Col (5)				<u>5.98%</u>				
22									
23	NOTE: TOTALS MAY NOT ADD UP DUE TO ROUNDING								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION Provide monthly balances, interest rates, and interest payments on customer deposits for the test year, the prior year, and historical base year.

Type of Data Shown:

 Projected Test Year Ended ___/___/___ Prior Year Ended ___/___/___ Historical Test Year Ended 12/31/08

Witness: Marlene M. Santos

DOCKET NO.: 080677-EI

Line No.	(1) Month and Year	(2) Active Customer Deposits at 6.00% (\$000)	(3) Active Customer Deposits at 7.00% (\$000)	(4) Inactive Customer Deposits (\$000)	(5) Total Deposits (2)+(3)+(4) (\$000)	(6) Interest Payment (2) x 6%/12 (\$000)	(7) Interest Payment (3) x 7%/12 (\$000)	(8) Total Interest (6) + (7) (\$000)	(9) Actual Payments and Credits on Bills (\$000)
1	January '08	435,827	81,454	16,596	533,878	2,179	475	2,654	459
2	February '08	438,146	82,242	15,737	536,125	2,191	479	2,670	467
3	March '08	439,017	83,855	18,022	540,895	2,195	489	2,684	484
4	April '08	441,261	84,545	16,831	542,636	2,206	493	2,699	516
5	May '08	442,028	87,797	16,376	546,201	2,210	512	2,722	1,826
6	June '08	450,461	89,418	11,746	551,626	2,252	521	2,774	26,146
7	July '08	448,319	91,512	14,222	554,054	2,242	534	2,775	110
8	August '08	450,158	93,019	16,123	559,300	2,251	542	2,793	147
9	September '08	450,825	94,685	13,827	559,336	2,254	552	2,806	215
10	October '08	450,420	96,544	15,658	562,622	2,252	563	2,815	290
11	November '08	446,286	97,093	26,718	570,097	2,231	566	2,797	317
12	December '08	455,322	98,381	15,909	569,613	2,277	574	2,850	430
13									
14									
15	13 Month Average				<u>550,566</u>				
16									
17	12 Month Total					<u>26,740</u>	<u>6,300</u>	<u>33,040</u>	<u>31,408</u>
18									
19	Effective Interest Rate								
20	12 Month Interest								
21	Expense Col (8) divided								
22	by Total Deposits Col (5)								
23									
24									
25	NOTE: TOTALS MAY NOT ADD UP DUE TO ROUNDING								

Supporting Schedules:

Recap Schedules: D-1a

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide the most recent five year data for the company, or consolidated parent if the company is not publicly traded as indicated. To the extent the requested data is available from other sources, the Company can reference and attach the information to comply with the requirements of this MFR.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Armando Pimentel

Line No.	(1)	(2) 2004 Year	(3) 2005 Year	(4) 2006 Year	(5) 2007 Year	(6) 2008 Year
1	Pre-tax Interest Coverage Ratio (x)					
2	Including AFUDC	7.0	5.9	5.2	5.1	4.5
3	Excluding AFUDC	6.7	5.7	5.1	4.9	4.3
4						
5	Earned Returns on Average Book Equity (%)	12.3%	11.6%	11.2%	11.3%	10.3%
6						
7	Book Value/Share (\$)	\$20.38	\$21.67	\$24.52	\$26.38	\$28.56
8						
9	Dividends/Share (\$)	\$1.30	\$1.42	\$1.50	\$1.64	\$1.78
10						
11	Earnings/Share (\$)	\$2.48	\$2.34	\$3.23	\$3.27	\$4.07
12						
13	Market Value/Share (\$)	\$37.38	\$41.56	\$54.42	\$67.78	\$50.33
14						
15	Market/Book Ratio (%)	183.4%	191.8%	222.0%	257.0%	176.2%
16						
17	Price/Earning Ratio (13) / (11)	15.1	17.8	16.8	20.7	12.4
18						
19						
20						
21	2004 data adjusted for two-for-one stock split.					
22						
23	Lines 1-5 are for Florida Power & Light Company and Subsidiaries					
24	Lines 7-17 are for FPL Group, Inc.					
25						
26	Lines 7, 13, 15, 17 represent year-end.					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: 1) If the test year is projected, provide a summary of financing plans and assumptions.

Type of Data Shown:

Projected Test Year Ended 12/31/10

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness: Armando Pimentel

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

2) Provide the company's capital structure objectives, the basis for assumptions (such as those for issue cost and interest rates), and any other significant assumptions. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

DOCKET NO.: 080677-EI

Financing Plans for the Year Ending 2010

Line No.	(1) Type of Issue	(2) Date of Issue/ Retirement	(3) Capitalization (Thousands)	(4) Interest Rate	(5) Life in Years	(6) (7) For Stock		(8) Issue Costs (Thousands)	(9) Principal Amount (Thousands)
						No. of Shares	Market Price		

1	First Mortgage Bond	Jun-10	\$800,000	6.88%	30				
2	First Mortgage Bond	Dec-10	\$600,000	6.88%	30				
3									
4									

CAPITAL STRUCTURE OBJECTIVES

7 FLORIDA POWER & LIGHT COMPANY'S ("FPL") OBJECTIVE IS TO MAINTAIN A BALANCED CAPITAL STRUCTURE THAT WILL PROVIDE THE UTILITY WITH THE FINANCIAL FLEXIBILITY AND STRENGTH TO ATTRACT THE CAPITAL INVESTMENT NECESSARY TO PROVIDE RELIABLE ELECTRIC SERVICE TO ITS CUSTOMERS TAKING INTO ACCOUNT THE INHERENT UNCERTAINTIES OF THE INDUSTRY AND THE RISK FACTORS AFFECTING THE INDUSTRY AND COMPANY TODAY.

11 FPL'S LONG-TERM FINANCING PLANS, WHICH INCLUDE EQUITY CONTRIBUTIONS FROM FPL GROUP, INC., ARE DESIGNED TO SUPPORT A STRONG CREDIT PROFILE TO MEET THE HEAVY CAPITAL REQUIREMENTS THAT ARE NEEDED IN THE UTILITY'S SERVICE TERRITORY. IN ADDITION TO INCLUDING FUTURE CAPITAL NEEDS IN DETERMINING FPL'S CAPITALIZATION, THE COMPANY WILL INCORPORATE THE IMPACT OF THE UTILITY'S LONG-TERM PURCHASED POWER OBLIGATIONS WHEN DETERMINING OVERALL CAPITALIZATION. THIS APPROACH IS CONSISTENT WITH THE RATING AGENCIES' APPROACH THAT CONSIDERS A PORTION OF THE PURCHASED POWER OBLIGATIONS AS DEBT WHEN ASSIGNING A CREDIT RATING FOR FPL. ADDITIONALLY, THE COMPANY WILL EXCLUDE THE OUTSTANDING BALANCE OF FPL RECOVERY FUNDING LLC'S BONDS AS THE BONDS ARE GENERALLY CONSIDERED NON-RECOURSE OBLIGATIONS BY THE RATING AGENCIES.

17 A PRUDENT CAPITAL STRUCTURE ALLOWS FPL TO MEET ITS CAPITAL REQUIREMENTS AND CONTINUE TO MAINTAIN THE FINANCIAL FLEXIBILITY AND SECURITY NECESSARY TO DEAL WITH UNFORESEEN EVENTS.

20 WHILE FPL'S CAPITAL STRUCTURE MAY FLUCTUATE MONTH-TO-MONTH DUE TO SHORT-TERM OR SEASONAL CASH REQUIREMENTS, ON AVERAGE FPL IS MAINTAINING ITS CAPITAL STRUCTURE ADJUSTED FOR OFF-BALANCE SHEET AND NON-RECOURSE OBLIGATIONS AT THE FOLLOWING APPROXIMATE PERCENTAGES: DEBT 45% EQUITY 55%

BASIS FOR FMB INTEREST RATE ASSUMPTIONS ON SCHEDULE F-8

25 FINANCING RATES ARE BASED ON THE FINANCE DEPARTMENT'S FORECAST USING VARIOUS OUTSIDE SOURCES OF INFORMATION.

27 THE INTEREST RATE ASSUMPTIONS FOR FIRST MORTGAGE BOND ISSUANCE, COMMERCIAL PAPER ISSUANCE AND VARIABLE RATE DEBT ARE DERIVED FROM THE DECEMBER 2008 ISSUE OF BLUE CHIP FINANCIAL FORECASTS.

OTHER ASSUMPTIONS

32 MARKET CONDITIONS WILL ALLOW THE SALE OF PROPOSED FPL SECURITIES AT A REASONABLE COST.

34 UNDERWRITING DISCOUNT FOR FIRST MORTGAGE BONDS IS .875%.

36 ISSUANCE COSTS FOR FIRST MORTGAGE BONDS ARE ASSUMED TO BE CONSISTENT WITH RECENT EXPERIENCE IN THE SALE OF SUCH SECURITIES

38 FIRST MORTGAGE BONDS ARE ISSUED TO THE PUBLIC AT PAR.

COMPANY'S POLICY ON THE TIMING OF ENTRANCE INTO CAPITAL MARKETS

42 FPL'S POLICY IS TO TAKE THOSE ACTIONS WHICH AFFORD THE UTILITY THE GREATEST FLEXIBILITY IN TIMING ITS ENTRANCES INTO THE CAPITAL MARKETS. MAINTAINING A STRONG CREDIT PROFILE IS IMPORTANT IN PROVIDING FLEXIBILITY TO ADJUST THE TACTICAL TIMING OF MARKET ENTRY.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide financial indicators for the test year under current and proposed rates, the prior year, and historical base year.

Type of Data Shown:

 Projected Test Year Ended 12/31/10 Prior Year Ended 12/31/09 Historical Test Year Ended 12/31/08

Witness: Armando Pimentel

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000 where applicable)

Line No.	(1) Indicator	(2) Historic Base Year	(3) Prior Year	(4) Test Year Current Rates	(5) Test Year Proposed Rates
1	Interest Coverage Ratios:				
2	Including AFUDC in Income Before Interest Charges	4.50	4.58	3.52	6.04
3	Excluding AFUDC in Income Before Interest Charges	4.35	4.40	3.38	5.90
4	AFUDC as a percent of Income Available for Common	5.85%	7.02%	7.36%	3.67%
5	Percent of Construction Funds Generated Internally	76.44%	48.39%	55.67%	75.26%
6					
7	Fixed Charges:				
8	Interest	358,088	354,942	428,912	428,912
9	Lease Payments	8,958	9,641	9,835	9,835
10	Sinking Funds Payments	0	0	0	0
11	Tax on Sinking Fund Payments	0	0	0	0
12					
13	Ratio of Earnings to Fixed Charges				
14	Including AFUDC	4.36	4.39	3.37	5.75
15	Excluding AFUDC	4.21	4.21	3.25	5.63

Supporting Schedules:

Recap Schedules: