

Marguerite McLean

080677-EI

090130-EI

From: abbuhlc@gtlaw.com
Sent: Tuesday, August 11, 2009 3:00 PM
To: Filings@psc.state.fl.us
Subject: Filing in Docket No. 080677-EI AND Docket No. 090130-EI
Attachments: Blank Bkgrd.gif; 090811 - FPL's Revised Supp Response in Opp to Staff's MTC.pdf

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B. Docket Number 080677-EI

In Re: Petition for increase in rates by Florida Power & Light Company

AND

Docket Number 090130-EI

In Re: 2009 depreciation and dismantlement study by Florida Power & Light Company

C/D. 13 pages (Florida Power & Light Company and Intervenors' REVISED Supplemental Response in Opposition to Staff's Motion to Compel)

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for increase in Rates
by Florida Power & Light Company

Docket No. 080677-EI

In Re: 2009 depreciation and dismantlement
study by Florida Power & Light Company

Docket No. 090130-EI

Filed: August 11, 2009

**FLORIDA POWER & LIGHT COMPANY'S AND FPL EMPLOYEE INTERVENORS'
REVISED SUPPLEMENTAL RESPONSE IN OPPOSITION TO
STAFF'S MOTION TO COMPEL**

Attached hereto as Exhibit A is a letter from H. Antonio Cuba, Director of Regulatory Accounting for Florida Power & Light Company, to Ann Cole, Commission Clerk. The exhibit is filed as a supplemental to the Response In Opposition to Staff's Motion to Compel, filed on August 7, 2009 on behalf of Florida Power & Light Company ("FPL" or the "Company") and FPL Employee Intervenors.

s/ Barry Richard
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Mail and electronically this 11th day of August, 2009 to the individuals listed on the attached service list.

s/ Barry Richard
BARRY RICHARD

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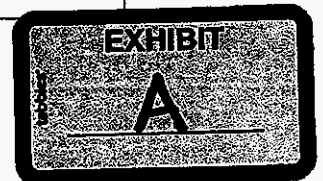
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HR Discovery Responses on Compensation

Party & Request Number	Public Response	Confidential Response	Key Made Available
OPC 1 st Int. 32	Provided name, title and job description of each shared executive whose costs are directly charged to FPL for the years 2006-2010; Table with 2006-2010 aggregate total gross shared executive costs, aggregate amount allocated to affiliates and aggregate amount remaining at the utility	For 2006 - 2010 Shared Officers provided gross payout and budgeted totals for base, incentive, and restricted stock awards	
OPC 1 st Int. 33	Provided aggregate total gross amount of executive and non-executive incentive pay for 2006-2010 (executive), 2008-2010 (non-executive)		
OPC 1 st Int. 35	Provided aggregate total gross amount of 2006-2009 YTD shared executive pay & number of shared executives with high, low and average amount for each year; 2006-2009 BOD compensation	Provided total gross amount of compensation paid to shared executives in 2006, 2007, 2008, and 2009 YTD	
OPC 1 st Int. 40	Provided aggregate annual incentive awards paid to eligible		



Party & Request Number	Public Response	Confidential Response	Key Made Available
	FPL exempt employees (excluding executives) for 2006-2011		
OPC 2 nd Int. 114	Provided breakdown of MFR C-35 gross payroll by component and by employee category, 2006 - 2011		
OPC 2 nd Int. 125	Categorized gross payroll and benefits totals from C-35 by FERC Account or Functional group for 2010 and 2011		
OPC 2 nd Int. 126	Provided O&M and capital split of gross payroll for 2006 to 2011		
OPC 4 th Int. 222	Provided allocation of payroll by cost of service functions for 2008-2011 with amounts allocated to operating expenses vs. capital items and other allocations		
OPC 7 th Int. 332	Provided aggregate total annual incentive award paid and number of executives per salary grouping for 2006-2008		
OPC 7 th Int. 338	Provided aggregate projected total annual incentive award and		

Party & Request Number	Public Response	Confidential Response	Key Made Available
	estimated number of employees per grouping for 2009-2011		
OPC 2 nd POD 26		Miscellaneous one-off doc's with names and salary information; Executive names, personnel #'s; Miscellaneous executive sign-on and relocation agreement payments; Executives document with base salary and incentive calculation, also cap/O&M split; Executive--2009 budget projections -- shows base salary, merit budget projection = 4%; Executive SERP payment calculations--shows base and bonus amounts	
OPC 2 nd POD 53		Provided base salary, incentive amount, employee name and personnel # for all FPL employees (non-executive) for 2006-2009; Provided copies of all retention agreements for FPL--name, personnel #, amount of award; Market Reference Point file: name, personnel #, job title, annual salary, MRP	

Party & Request Number	Public Response	Confidential Response	Key Made Available
		for all FPL employees (non-executive); Various project incentive payouts included name, base salary, incentive amount	
AG 1 st Int. 17	Provided breakdown of gross payroll by FERC function and by each pay component, 2009 - 2011		
AG 1 st Int. 20	Provided detailed, comprehensive breakdown of all aspects of payroll— OT, incentive, equity; included capital/O&M split and functional breakdown.		
AG's 2 nd Int. 65	Table with 2007-2011 aggregate total gross shared executive costs, aggregate amount allocated to affiliates and aggregate amount remaining at the utility. Provides names and titles in alphabetical order – does not tie to confidential document	2007 - 2011 Shared Officers: provided gross payout totals for base, incentive, and restricted stock awards	Key that provides names and titles that match compensation amounts on confidential file
AG 2 nd Int. 76	Provided complete breakdown of gross payroll, 2009 – 2011, by each component; breakdown of amounts allocated to capital, O&M, other.		
Staff 3 rd Int. 16 & 17	Provided names and titles of all FPL Group	Provided the 2008-2011 total	Key that provides names and titles that

Party & Request Number	Public Response	Confidential Response	Key Made Available
	& FPL officers with the 2008-2011 total compensation (net of AMF) in alphabetical order -- does not tie to confidential document	compensation net of AMF for all officers of FPL Group & FPL	match compensation amounts on confidential file
Staff 4 th Int. 32		Provided the amount of 2008 total compensation net of allocations in random order with no names and titles. Provided the name and title of each FPL employee whose total compensation is \$200,000 in alphabetical order.	Key that provides names and titles that match compensation amounts on confidential file
Staff 8 th Int. 97	Provided 2008 average total compensation by role	Provided the amount of 2008 total compensation net of allocations for FPL employees whose total compensation is \$165K - \$199K in random order with no names and titles	Key that provides names and titles that match compensation amounts on confidential file
Staff 8 th Int. 97 - Supplemental	Provided 2008 average total compensation by role with average adjusted jurisdictional amounts		
SFHHA 10 th Int. 292	Provided capital and O&M breakdown for Test Year Gross Payroll on C-35		
SFHHA 10 th Int. 293	Provided O&M and		

Party & Request Number	Public Response	Confidential Response	Key Made Available
	capital split for incentive awards included in Gross payroll on C-35 (EAC 820) for 2009, 2010, and 2011		
SFHHA 10 th Int. 297	Provided base vs. clause recoverable amounts for both O&M and Capital amounts included on line 3 (gross payroll) of MFR C-35 for years 2006 to 2010; also provided capital vs. O&M split for all benefits lines items on C-35 for 2006 to 2010		
SFHHA 10 th Int. 298	Provided break down of gross payroll from C-35 by O&M/Cap ex/Other and by Business Unit for 2006 to 2010;		
SFHHA 10 th Int. 299	Provided breakdown of gross payroll from C-35 by monthly cash flow and by Business Unit for 2006 to 2010; also provided monthly cash flow of all benefits line items for 2006 to 2010		
Staff Audit Question #11: Schedule C-30 1. Provide this information for the historical year 2008. a. Include the detail of	1. Schedule C-30 detail of transactions for sampling (one month provided). 2.Explanation/ calculation for the		

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<p>the transactions for each company in order to select a sample. 2. Provide the explanations / calculations for the 2010 projections. 3. Provide the calculation of the Massachusetts Formula for 2008 and 2010.</p>	<p>2010 projections 3. Calculation of the Massachusetts Formula for 2008 and 2010</p>		
<p>Audit Question #15: 1) Provide the cost pool for the affiliate management fee for 2008. Include the BASA's used and those reviewed and determined to be excluded. 2) Provide the calculation of the management fee using the BASA's times the rate allocated. 3) For the Specific Drivers, provide the calculation and supporting documentation. (i.e. number of workstations, number of transactions, number of FTE's, finance square footage and capacity, etc.) 4) Provide all rent charged to and from the affiliated and any market studies done to establish the rates.</p>		<p>Responsive documents provided</p>	
<p>Staff Audit Question</p>		<p>Responsive</p>	

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<p>#23:Question: 1. Provide the calculation and detail for the 2008 Power Generation Division Service fee. Also provide the account detail for where the fee was recorded. 2. Provide the calculation and detail for the 2008 Nuclear Division Service fee. Also provide the account detail for where the fee was recorded. 3. Please explain the reason the forecast for Direct ER's decreased in 2010 over 2008. 4. Provide the calculation and detail for the 2008 EMT Division service fee. Also provide the account detail for where the fee was recorded.</p>		documents provided	
<p>Staff Audit Question #39: 1. How was the base Payroll for the Power Generation determined? (i.e. Time Study, actual per time sheet?) Provide supporting documentation such as a study. 2. Provide the allocation methodology for the A & G payroll, A&G expenses, and</p>		Responsive documents provided	

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<p>employee expenses for the Power Generation.</p> <p>3. Provide how the rate for non-productive time, pension and welfare and taxes and insurance were developed for the Power Generation allocation.</p> <p>4. Provide the study for the System Cost Pool and the Risk Management cost pool in the EMT allocation.</p> <p>5. Provide the source for the salary and risk management costs for the EMT allocation.</p> <p>6. How did you compute the facility usage charge? Show the calculation and source of the rates.</p> <p>7. Provide a list of all nuclear work orders with the description and the 2008 dollars.</p>			
<p>In addition, FPL provided responses to over 20 Staff audit inquiries requesting additional detail on compensation.</p>		<p>Responsive documents provided</p>	