

COMMISSIONERS:  
MATTHEW M. CARTER II, CHAIRMAN  
LISA POLAK EDGAR  
NANCY ARGENZIANO  
NATHAN A. SKOP

STATE OF FLORIDA



ACTING GENERAL COUNSEL  
MARY ANNE HELTON  
(850) 413-6199

Public Service Commission

October 12, 2009

RECEIVED-FPSC  
09 OCT 13 PM 3:24  
COMMISSION  
CLERK

John T. Butler, Esquire  
Managing Attorney  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420

**Re:** Docket No. 080677-EI, Petition for increase in rates by Florida Power & Light Company - Aviation Costs

Dear Mr. Butler,

Your letter of October 7, 2009, to Ms. Ann Cole, Commission Clerk, indicates "that FPL is removing the full amount of aviation-related expenses, such that those expenses will not be considered in determining FPL's revenue requirements for the 2010 and 2011 test years." Appendix 4 to the Aviation Report shows that the amounts to be removed are \$7,647,481 for 2010 and \$7,812,923 for 2011.

In order to verify the revenue requirement amounts above, we request that you provide certain information on FPL's fixed wing and rotary wing aviation costs. All of the information requested below refers to FPL's fixed wing and rotary wing aircraft. Please provide the following aviation cost information on a total company and jurisdictional basis for each of the 2010 and 2011 test years:

1. The O&M expenses by account numbers and/or sub-account number(s). Please identify the type of expense (e.g., payroll, fuel, landing fees, etc.) and amount within each account or sub-account. Please show the amounts before and after allocations from FPL to affiliates. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
2. The Insurance expenses by account numbers and/or sub-account number(s). Please identify the type of expense (e.g., payroll, policy premiums, etc.) and amount within each account or sub-account. Please show the amounts before and after allocations from FPL to affiliates. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.

DATE RECEIVED  
1051600138  
FPSC-COMMISSION CLERK

3. The total amount of cost, associated with aviation, included in FPL Net Operating Income by account. Please identify the type of expense (e.g., payroll, fuel, landing fees, etc.) and amount within each account or sub-account. Please show the amounts before and after allocations from FPL to affiliates. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
4. The amount of plant in service by plant account numbers and/or sub-account number(s). Please show the amounts before and after allocations from FPL to affiliates. Please identify the gross book value of each aircraft and other types of asset (parts, supplies, etc.) within each plant account and/or sub-account. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
5. The amount of depreciation reserve by plant account numbers and/or sub-account number(s). Please show the amounts before and after allocations from FPL to affiliates. Please identify the reserve value associated with each aircraft and other types of asset (parts, supplies, etc.) within each plant account and/or sub-account. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
6. The amount of depreciation expense by plant account numbers and/or sub-account number(s). Please show the amounts before and after allocations from FPL to affiliates. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
7. The amount of aviation associated cost included in Rate Base by component such as plant in service, depreciation reserve, working capital, and any other components. Please separately identify any other components included in rate base. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately.
8. If the amounts allocated from FPL to affiliates included a return on investment, please show these amounts separately. If any amounts are allocated to an affiliate and then subsequently allocated back to FPL, please show these amounts separately. Please state whether the return on investment, if any, is included in FPL's Net Operating Income for rate making purposes. Please state whether the investment upon which a return is included in the allocations to affiliates, is included in FPL's Rate Base.
9. Please state whether all helicopters, hangars and aviation security expenses have been removed from FPL's revenue requirements for 2010 and 2011, as a part of the calculations above.

We would like to have a response by October 16, 2009, prior to the hearing that begins on October 21, 2009.

Mr. John Butler  
October 12, 2009  
Page 3

Thank you for your cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Lisa C. Bennett". The signature is written in black ink and is positioned above the printed name and title.

Lisa C. Bennett  
Senior Attorney

LCB:tf

cc: Division of Economic Regulation  
Office of Commission Clerk ✓  
All parties of record