

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

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**DATE:** May 24, 2011  
**TO:** Office of Commission Clerk  
**FROM:** Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis *CJP*  
**RE:** Docket No.: 110009-EI  
Company Name: Florida Power & Light Company  
Company Code: EI802  
Audit Purpose: Nuclear Cost Recovery Clause Turkey Pt. Units 6 & 7  
Audit Control No: 11-024-4-1

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Attached is the final audit report for the Utility stated above. Volumes 4, 5, and 6 of the audit working papers is forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1, 2, and 3 of the work papers are public and held by the Bureau of Auditing. An attached index lists all confidential material.

I am sending the Utility a copy of this memo and the audit report. If the Utility desires to file a response to the audit report, it should send a response to the Office of Commission Clerk.

CJP/ir

Attachments: Confidential Document Index  
Confidential Binder Listed Above

cc: Office of Auditing and Performance Analysis File

DOCUMENT NUMBER-DATE

03661 MAY 24 =

FPSC-COMMISSION CLERK

**Confidential Index**

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State of Florida



**Public Service Commission**

Office of Auditing and Performance Analysis  
Bureau of Auditing  
Miami District Office

**Auditor's Report**

Florida Power & Light Company  
Turkey Point Units 6 & 7 Nuclear Recovery

**Year Ended December 31, 2010**

Docket No. 110009-EI  
Audit Control No. 11-024-4-1  
**May 23, 2011**

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FPSC-COMMISSION CLERK

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## Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the agreed-upon objectives set forth by the Division of Economic Regulation in its audit service request dated January 24, 2011. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company in support of its filing for 2010 Nuclear Cost Recovery Clause relief for Turkey Point Units 6 and 7 in Docket No. 110009-EI.

This audit was performed following general standards and fieldwork standards found in the AICPA Statements on Standards for Attestation Engagements. Our report is based on agreed-upon procedures. The report is intended only for internal Commission use.

## Objectives and Procedures

### **General**

#### Definitions

The term “Company” refers to Florida Power & Light Company.

The term “Pre-Construction cost” refers to costs that are expended after a site has been selected in preparation for the construction of a nuclear or integrated gasification combined cycle power plant, incurred up to and including the date the utility completes site clearing work.<sup>1</sup>

#### Utility Books and Records

**Objectives:** Our objectives were to verify that the Company’s filing agreed to the general ledger and that the Company maintains its accounts and records in conformity with the Code of Federal Regulations (C.F.R.).

**Procedures:** We reconciled the filing to the general ledger and verified that the costs incurred were proper and capitalized to the appropriate account.

### **Construction Work in Progress**

#### Site Selection Cost

**Objective:** Our objective was to verify that the Company’s Site Selection costs are consistent and in compliance with Section 366.93, F.S., and Rule 25-6.0423, F.A.C.

**Procedures:** There were no Site Selection costs in this period.

#### Pre-Construction Cost

**Objective:** Our objective was to verify that the Company’s Pre-Construction costs are consistent and in compliance with Section 366.93, F.S., and Rule 25-6.0423, F.A.C.

**Procedures:** We sampled and verified the Company’s pre-construction cost for the year ending December 31, 2010. We included an assortment of vendors and high dollar amounts in the sample. Each transaction was traced to supporting documentation, examined to determine if the cost was appropriately capitalized, and recalculated as needed. Affiliate transactions were traced to support and compared to market rates. Payroll entries were traced to timesheets and payroll details and examined to ensure proper payroll distribution. Cash Vouchers were traced to invoices and contracts. Support for accruals and other journal vouchers were examined, determined to be reasonable, and recomputed.

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<sup>1</sup> Rule 25-6.0423(2)(g), F.A.C.

## Construction Cost

**Objective:** Our objective was to verify that the Company's Construction cost are consistent and in compliance with Section 366.93, F.S., and Rule 25-6.0423, F.A.C.

**Procedures:** There were no Construction costs in this period.

## **True-up**

**Objective:** Our objective was to reconcile the costs reflected on Schedule T-6 to the general ledger.

**Procedures:** We obtained Account 107, Construction Work In Progress (CWIP) cumulative balance at December 31, 2010, the CWIP balance breakdown by project, and the general ledger excerpt for this period's project cost. We agreed the projects total cost to the CWIP balance. We reconciled the cumulative project balance at year end to this period's project cost and agreed the amount to the general ledger excerpt balance. From the ledger balance, we subtracted all non-incremental and carrying charges for both preconstruction and site selection to arrive at the pre-construction cost reflected on schedule T-6.

**Objectives:** Our objectives were to verify that Schedule T-1 -- Revenue Requirement Summary was accurately calculated and that it included the proper balances from supporting schedules in the Nuclear Cost Recovery Clause (NCRC) filing.

**Procedures:** We reconciled Schedule T-1 -- Revenue Requirement Summary schedule to the Pre-construction/Site Selection and Deferred Tax Carrying Cost schedules on Schedules T-2 and T-3A, respectively. We verified the Company's jurisdictional cost and recomputed all schedules for mathematical accuracy. Supporting documents for all adjustments were examined and the amounts were recomputed. We reconciled the beginning balances and carrying cost rates on the schedules to Commission Orders PSC-08-0749-FOF-EI<sup>2</sup>, PSC-09-0783-FOF-EI<sup>3</sup>, the Proposed Stipulation of Issues in PSC-11-0095-FOF-EI<sup>4</sup>, and the revised prior year NCRC filings in Docket No. 100009-EI.

## **Expense**

### Operation and Maintenance Expense

**Objective:** Our objective was to verify that the Company's Operation and Maintenance (O&M) expenses are consistent and in compliance with Company's policies.

**Procedures:** There were no O&M costs recorded in this period.

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<sup>2</sup> See Order No. PSC-08-0749-FOF-EI, issued November 12, 2008, Docket No. 080009-EI, In Re: Nuclear Cost Recovery Clause

<sup>3</sup> See Order No. PSC-09-0783-FOF-EI, issued November 19, 2009, Docket No. 090009-EI, In Re: Nuclear Cost Recovery Clause

<sup>4</sup> See Order No. PSC-11-0095-FOF-EI, issued February 2, 2011, Docket No. 100009-EI, In Re: Nuclear Cost Recovery Clause

## Audit Findings

### **Finding 1: Lobbyist Cost**

**Audit Analysis:** It has been Commission practice to disallow cost for direct lobbying or in support of direct lobbying activities. This Commission has maintained that costs of such activities should be borne by the stockholder since there is no evidence that the ratepayers receive any benefits from these expenditures.<sup>5</sup>

During the testing of Pre-Construction expenditures, we found two entries for lobbyist registration fees for seven Company employees totaling \$3,430 (\$490 per lobbyist x 7 Company employees). The invoices are titled "Miami-Dade County 2010 Lobbyist Registration"; but, the Company disputes these costs as lobbying costs. The Company stated the following:

"This fee is a requirement to attend Miami Dade County Agency meetings. As part of the permitting and licensing effort FPL New Nuclear Team employees are required to attend Agency meetings."

The schedule on the next page calculates the jurisdictional Pre-Construction cost and associated Carrying cost adjustments should the Commission choose to disallow the charges.

Date	Source Code	SA	BA	EAC	ER	WO	LOC	GL Account	AMT	DESCRIPTION
201002	52450	BLUPRJ	402	682	70	5643	941	107100	\$ 2,450.00	Miami-Dade Co Lobbyist Registration
201002	52450	BLUPRJ	402	682	70	5643	941	107100	\$ 980.00	Miami-Dade Co Lobbyist Registration
								<b>Total</b>	<b>\$ 3,430.00</b>	

**Effect on the Filing:** If the Commission disallows the cost stated above, Pre-Construction cost, Carrying Cost on Pre-Construction Cost, and Deferred Carrying Cost would be reduced by \$3,389, \$292, and \$126, respectively.

<sup>5</sup> See Order No. PSC-92-0708-FOF-TL, issued July 24, 1992, Docket No. 910980-TL, In Re: Application for a Rate Increase by United Telephone Company of Florida

# Lobbying Cost Adjustment Calculation

Florida Light & Power Company														
Lobbying Cost Adjustment														
Pre-Construction Cost														
Line	Schedule T-6	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
1	Preconstruction													
8	Total Generation Cost	\$ -	\$ (3,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,430)
9	Jurisdictional Factor	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	0.98818187	
10	Total Jurisdictional	\$ -	\$ (3,389)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389)
Carrying Cost on Pre-Construction														
Line	Schedule T-2	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
1a	CWIP Additions	\$ -	\$ (3,389)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389)
1b	Prior Period Recovery Eligible for Return	\$ -	\$ -	\$ (3,389)	\$ (3,404)	\$ (3,434)	\$ (3,464)	\$ (3,494)	\$ (3,525)	\$ (3,556)	\$ (3,587)	\$ (3,618)	\$ (3,649)	\$ (3,649)
2	Unamortized CWIP Base Eligible for Return	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Amortization of CWIP Base Eligible for Return	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Avg Net UnAmrtz CWIP Base Eligible for Return	\$ -	\$ -	\$ (1,695)	\$ (3,397)	\$ (3,419)	\$ (3,449)	\$ (3,479)	\$ (3,510)	\$ (3,540)	\$ (3,571)	\$ (3,602)	\$ (3,634)	\$ (3,634)
5a	Equity Component (using 1-38575)	\$ -	\$ -	\$ (8)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (17)	\$ (152)
5b	Equity Component (gross tax) (Using Rate A)	\$ -	\$ -	\$ (13)	\$ (25)	\$ (25)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (27)	\$ (27)	\$ (27)	\$ (248)
5c	Debt Component (Using Rate B)	\$ -	\$ -	\$ (2)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (44)
6	Total Return Requirement	\$ -	\$ -	\$ (15)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (31)	\$ (31)	\$ (31)	\$ (32)	\$ (32)	\$ (292)
Deferred Carrying Cost														
Line	Schedule T-3A	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total
1	Construction Period Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Recovered Cost (Ex AFUDC)	\$ -	\$ (3,389)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,389)
3	Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Tax Basis less Book Basis	\$ -	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)	\$ (3,389)
5	Deferred Tax Asset on Tax Basis in Excess of Book	\$ -	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)
6a	Average Acc Deferred Tax Asset	\$ -	\$ (654)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)	\$ (1,307)
6b	Pr Mo Return on Deferred Tax Asset	\$ -	\$ -	\$ (6)	\$ (17)	\$ (29)	\$ (41)	\$ (52)	\$ (64)	\$ (76)	\$ (88)	\$ (101)	\$ (113)	\$ (113)
6c	Average Deferred Tax Asset	\$ -	\$ (654)	\$ (1,313)	\$ (1,325)	\$ (1,336)	\$ (1,348)	\$ (1,360)	\$ (1,372)	\$ (1,384)	\$ (1,396)	\$ (1,408)	\$ (1,421)	\$ (1,421)
7a	Equity Component	\$ -	\$ (3)	\$ (6)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (8)	\$ (65)
7b	Equity Component (gross tax)	\$ -	\$ (5)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (10)	\$ (11)	\$ (106)
7c	Debt Component	\$ -	\$ (1)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (19)
8	Total Return Requirement	\$ -	\$ (6)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (12)	\$ (126)
		Debt and equity rates applied to the Line 4 - Average Net Unamortized CWIP Base are as follow:												
		A	Equity + Tax @ 38.575%		0.007439034									
		B	Debt		0.001325847									

Exhibits

**Exhibit 1: Site Selection Revenue Requirement Summary**

	<b>Turkey Point Units 687</b>							
<b>Schedule T-1 (True-up)</b>	<b>Site Selection Costs and Carrying Costs on Site Selection Cost Balance</b>	<b>[Section (5)(c)1.b.]</b>						
<b>True-up Filing: Retail Revenue Requirements Summary</b>								
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY DOCKET NO.: 110008-EI	<b>EXPLANATION:</b> Provide the calculation of the actual true-up of total retail revenue requirements based on actual expenditures for the prior year and the previously filed expenditures.	For the Year Ended 12/31/2010 Witness: Winnie Powers						
Line No.	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total	
Jurisdictional Dollars								
1.	Site Selection Revenue Requirements (Schedule T-2, line 7)	(\$38,175)	(\$35,898)	(\$35,625)	(\$35,351)	(\$35,078)	(\$34,805)	(\$212,933)
2.	Construction Carrying Cost Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Recoverable O&M Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	DTA(DTL) Carrying Cost (Schedule T-3A, line 8)	\$15,074	\$15,017	\$14,960	\$14,903	\$14,847	\$14,791	\$69,590
5.	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Total Period Revenue Requirements (Lines 1 through 5)	<u>(\$21,102)</u>	<u>(\$20,882)</u>	<u>(\$20,665)</u>	<u>(\$20,448)</u>	<u>(\$20,231)</u>	<u>(\$20,014)</u>	<u>(\$123,343)</u>
7.	Projected Revenue Requirements for the period (Order No. PSC 09-0783-FOF-EI)	(\$13,714)	(\$13,519)	(\$13,324)	(\$13,129)	(\$12,933)	(\$12,738)	(\$79,357)
8.	Difference (True-up to Projections) (Line 6 - Line 7)	<u>(\$7,388)</u>	<u>(\$7,363)</u>	<u>(\$7,341)</u>	<u>(\$7,320)</u>	<u>(\$7,298)</u>	<u>(\$7,276)</u>	<u>(\$43,986)</u>
9.	Actual / Estimated Revenue Requirements for the period	(\$21,102)	(\$20,882)	(\$20,665)	(\$20,448)	(\$20,231)	(\$20,014)	(\$123,343)
10.	Final True-up Amount for the Period (Line 8 - Line 9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Totals may not add due to rounding

**Turkey Point Units 6&7**  
**Site Selection Costs and Carrying Costs on Site Selection Cost Balance**  
**True-up Filing: Retail Revenue Requirements Summary**

[Section (6)(c)1.b.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

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

For the Year Ended 12/31/2010

COMPANY: FLORIDA POWER & LIGHT COMPANY

Witness: Winnie Powers

DOCKET NO.: 110009-EI

Line No.	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total	
	Jurisdictional Dollars							
1.	Site Selection Revenue Requirements (Schedule T-2, line 7)	(\$34,532)	(\$34,259)	(\$33,988)	(\$33,713)	(\$33,440)	(\$33,167)	(\$416,029)
2.	Construction Carrying Cost Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Recoverable O&M Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	DTA(DTL) Carrying Cost (Schedule T-3A, line 8)	\$14,735	\$14,679	\$14,624	\$14,569	\$14,514	\$14,460	\$177,172
5.	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Total Period Revenue Requirements (Lines 1 through 5)	<u>(\$19,797)</u>	<u>(\$19,579)</u>	<u>(\$19,362)</u>	<u>(\$19,144)</u>	<u>(\$18,926)</u>	<u>(\$18,707)</u>	<u>(\$238,857)</u>
7.	Projected Return Requirements for the period (Order No. PSC 08-0783-FOF-EI)	(\$12,543)	(\$12,348)	(\$12,152)	(\$11,857)	(\$11,782)	(\$11,587)	(\$151,688)
8.	Difference (True-up to Projections) (Line 6 - Line 7)	<u>(\$7,254)</u>	<u>(\$7,232)</u>	<u>(\$7,209)</u>	<u>(\$7,186)</u>	<u>(\$7,164)</u>	<u>(\$7,140)</u>	<u>(\$87,171)</u>
9.	Actual / Estimated Revenue Requirements for the period	(\$19,797)	(\$19,579)	(\$19,362)	(\$19,144)	(\$18,926)	(\$18,707)	(\$238,857)
10.	Final True-up Amount for the Period (Line 8 - Line 9)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Totals may not add due to rounding

## Exhibit 2: Pre-Construction Revenue Requirement Summary

Schedule T-1 (True-up)		Turkey Point Units 6&7 Pre-Construction Costs and Carrying Costs on Construction Cost Balance True-up Filing: Retail Revenue Requirements Summary						[Section (5)(c)1.b.]
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the calculation of the actual true-up of total retail revenue requirements based on actual expenditures for the prior year and the previously filed expenditures.						For the Year Ended 12/31/2010
COMPANY: FLORIDA POWER & LIGHT COMPANY								Witness: Winnie Powers
DOCKET NO.: 110009-EI								
Line No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 8 Month Total
Jurisdictional Dollars								
1.	Pre-Construction Revenue Requirements (Schedule T-2, line 7)	(\$7,583,320)	(\$7,116,784)	(\$5,238,280)	(\$7,252,149)	(\$6,896,709)	(\$8,444,297)	(\$40,542,638)
2.	Construction Carrying Cost Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Recoverable O&M Revenue Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	DTA(DTL) Carrying Cost (Schedule T-3A, line 8)	\$266,163	\$268,295	\$274,124	\$279,520	\$282,554	\$285,440	\$1,656,097
5.	Other Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Total Period Revenue Requirements (Lines 1 through 5)	<u>(\$7,327,157)</u>	<u>(\$6,848,489)</u>	<u>(\$4,965,156)</u>	<u>(\$6,972,629)</u>	<u>(\$6,614,154)</u>	<u>(\$8,158,857)</u>	<u>(\$38,888,441)</u>
7.	Projected Revenue Requirements for the period (Order No. PSC 09-0783-POF-EI)	\$2,127,361	(\$887,148)	(\$77,014)	\$386,085	(\$383,742)	(\$853,483)	\$902,050
8.	Difference (Line 6 - Line 7)	<u>(\$9,454,517)</u>	<u>(\$6,161,343)</u>	<u>(\$4,888,142)</u>	<u>(\$7,358,714)</u>	<u>(\$6,220,412)</u>	<u>(\$5,305,363)</u>	<u>(\$38,388,492)</u>
9.	Actual / Estimated Revenue Requirements for the period	(\$7,328,823)	(\$6,846,881)	(\$1,849,618)	(\$5,224,061)	(\$5,150,775)	(\$2,462,560)	(\$28,660,519)
10.	Final True-up Amount for the Period (Line 8 - Line 9)	<u>(\$534)</u>	<u>(\$1,607)</u>	<u>(\$3,315,538)</u>	<u>(\$1,748,588)</u>	<u>(\$1,483,378)</u>	<u>(\$3,696,297)</u>	<u>(\$10,225,823)</u>

Totals may not add due to rounding

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

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

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 DOCKET NO.: 110009-EI

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

For the Year Ended 12/31/2010  
 Witness: Winnie Powers

Line No.	(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
	Jurisdictional Dollars						
1.	(\$5,734,580)	(\$5,306,857)	(\$5,842,303)	(\$6,196,473)	(\$6,458,607)	(\$5,852,453)	(\$75,713,712)
2.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	\$280,541	\$287,427	\$303,402	\$307,647	\$311,114	\$315,281	\$3,481,468
5.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	<u>(\$5,444,039)</u>	<u>(\$5,009,431)</u>	<u>(\$5,638,901)</u>	<u>(\$6,888,826)</u>	<u>(\$6,127,383)</u>	<u>(\$5,337,193)</u>	<u>(\$72,232,224)</u>
7.	\$1,545,175	(\$514,756)	(\$888,819)	\$1,738,998	(\$1,287,523)	(\$1,180,898)	(\$45,574)
8.	<u>(\$8,989,213)</u>	<u>(\$4,184,872)</u>	<u>(\$4,670,063)</u>	<u>(\$7,627,826)</u>	<u>(\$4,839,670)</u>	<u>(\$4,178,495)</u>	<u>(\$72,186,650)</u>
9.	(\$4,781,382)	(\$5,023,318)	(\$3,295,783)	(\$5,189,648)	(\$4,395,826)	(\$2,955,890)	(\$54,282,388)
10.	<u>(\$882,656)</u>	<u>\$13,887</u>	<u>(\$2,243,118)</u>	<u>(\$719,179)</u>	<u>(\$1,731,567)</u>	<u>(\$2,381,302)</u>	<u>(\$17,949,858)</u>

Totals may not add due to rounding