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EXHIBIT B

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DOCUMENT NUMBER-DATE

04907 JUL 15 =

FPSC-COMMISSION CLERK

CONFIDENTIAL

Florida Power & Light Company
Docket No. 100458-EI
Staff's Second Data Request
Request No. 1
Page 1 of 1

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1 Q.

2 Please refer to FPL's response to Staff's First Data Request No. 1. The response provides the
3 date and amount of each received SNF reimbursement as a result of the Settlement Agreement.

4 Please explain specifically to what expenditures each reimbursement relates. Please explain
5 FPL's accounting treatment for the reimbursements.

6 A.

| | Expenditures through 12/31/2007 | Expenditures for 2008 | Expenditures for 2009 |
|--|---------------------------------------|--------------------------|--------------------------|
|--|---------------------------------------|--------------------------|--------------------------|

| | | | |
|-----------|---------------|---------------|---------------|
| Total FPL | \$ 77,152,032 | \$ 17,951,796 | \$ 20,247,584 |
|-----------|---------------|---------------|---------------|

The reimbursements for St. Lucie costs represent FPL's portion of such costs (i.e. net of participant owners amounts).

Amounts recovered from the U.S. Government under the Settlement Agreement were recorded as an offsetting credit to the Capital (CWIP, or Plant in Service) and operating expense (O&M, Depreciation Expense, Property Tax Expense) accounts that were used to record the original expenditures. Beginning in 2010, reimbursable expenditures are charged to a receivable account as costs are incurred.

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