



REDACTED

Writer's Direct Dial:  
(561) 304-5795  
(561) 691-7135 (Fax)  
maria.moncada@fpl.com (Email)

July 20, 2012

VIA HAND DELIVERY

Ms. Ann Cole  
Commission Clerk  
Florida Public Service Commission  
Betty Easley Conference Center  
2540 Shumard Oak Boulevard, Room 110  
Tallahassee, FL 32399-0850

claim of confidentiality  
 notice of intent  
 request for confidentiality  
 filed by OPC

For DN 04862-12 which  
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authorized to view this DN.-CLK

RECEIVED FPSC  
12 JUL 20 AM 11:51  
COMMISSION  
CLERK

**Re: Florida Power & Light Company's Request for Confidential  
Classification of Material Provided pursuant to Rate Case Audit  
Docket No. 120015-EI, Audit Control No. 12-100-4-1**

Dear Ms. Cole:

I enclose for filing an original and seven (7) copies of Florida Power & Light Company's ("FPL") Request for Confidential Classification of Materials Provided in the Rate Case Audit. The original includes Exhibits A, B, C and D. The seven copies include only Exhibits B, C, and D.

Exhibit A contains the confidential information that is the subject of FPL's Request for Confidential Classification. Exhibit A is submitted for filing in a separate, sealed folder marked "EXHIBIT A - CONFIDENTIAL." Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted; Exhibit C contains FPL's justification table for its request for confidential classification. Exhibit D contains affidavits in support of FPL's Request for Confidential Classification. Also included is a compact disk containing the electronic version of FPL's Request for Confidential Classification in Microsoft Word 2000 format and Exhibit C (in Microsoft Excel 2000 format).

Pursuant to Rule 25-22.006(3)(d) of the Florida Administrative Code, FPL requests confidential treatment of the documents in Exhibit A pending disposition of FPL's Request for Confidential Classification.

Please do not hesitate to contact me should you have any questions regarding this filing. Thank you for your attention to this matter.

Very truly yours,

Maria J. Moncada  
Attorney for  
Florida Power & Light Company

COM \_\_\_\_\_  
AED \_\_\_\_\_  
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Enclosures  
cc: Parties of record, w/out exhibits

DOCUMENT NUMBER-DATE  
04861 JUL 20 12  
FPSC-COMMISSION CLERK

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF  
INFORMATION PROVIDED PURSUANT TO AUDIT NO. 12-100-4-1**

Pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, Florida Power & Light Company ("FPL") requests confidential classification of certain information provided to the Florida Public Service Commission ("FPSC" or "Commission") staff ("Staff") in connection with Audit Control No. 12-100-4-1 (the "Audit") in this docket. In support of its Request, FPL states as follows:

1. During the Audit, Staff requested access to various FPL reports and other documents, portions of which became working papers of the auditors. By letter dated June 29, 2012, Staff indicated its intent to retain certain work papers for which confidential treatment previously had been requested. Pursuant to Rule 25-22.006(3)(a), Florida Administrative Code, FPL was given 21 days from the date of that letter, or until July 20, 2012, to file a formal request for confidential classification with respect to the work papers that contain confidential information ("Confidential Work Papers"). This Request is intended to request confidential classification of the confidential portions of the Confidential Working Papers consistent with Rule 25-22.006(3)(a), Florida Administrative Code.

2. The following exhibits are included with and made a part of this request:

a. Composite Exhibit A consists of copies of the Confidential Work Papers, on which all information that FPL asserts is entitled to confidential treatment has been highlighted. Composite Exhibit A is submitted separately in a sealed folder marked "CONFIDENTIAL."

DOCUMENT NUMBER-DATE  
04861 JUL 20 09  
FPSC-COMMISSION CLERK

b. Composite Exhibit B is an edited version of Exhibit A on which all information FPL asserts is entitled to confidential treatment has been redacted.

c. Exhibit C is a table containing a line-by-line and page-by-page identification of the information for which confidential classification is sought, and, with regard to each document or portions thereof, references to the specific statutory basis or bases for the claim of confidentiality and to the affiants who support requested classification.

d. Exhibit D is comprised of the affidavits of Alisa Ballot, Maria V. Besada, Edward S. Bowman, Jacqueline Cabrera, Roxane R. Kennedy, Michael D. Lannon, Antonio L. Maceo, Gary A. McBean, Erica A. McNabb, Pamela L. Metz, Jonathan A. Nemes, Eduardo A. Prieto, Rhode T. Root, Solomon L. Stamm, Fabian J. Tejedor and Bruce R. Wuenker.

3. FPL seeks confidential protection for the information highlighted in Exhibit A. The highlighted information is proprietary confidential business information within the meaning of Section 366.093(3), Florida Statutes. The information is intended to be, and has been, treated by FPL as private, and its confidentiality has been maintained.

4. Pursuant to Section 366.093, Florida Statutes, the information highlighted in Exhibit A is entitled to confidential treatment and is exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review, such as weighing the harm of disclosure against the public interest in access to the information.

5. Further support for FPL's request for confidential classification of the referenced information is provided through the affidavits that are included as Exhibit D to this Request. As the affidavits included in Exhibit D indicate, the information provided by FPL includes

information relating to internal auditing controls and reports of internal auditors. Such information is protected by section 366.093(3)(b), Florida Statutes. Additionally, the information provided by FPL includes information relating to security measures, systems, or procedures. This information includes, but is not limited to, auditors' notes describing various FPL security features at FPL facilities. Such information is protected by section 366.0093(3)(c), Florida Statutes.

6. The information provided by FPL also includes information concerning bids or other contractual data, the disclosure of which would impair FPL's efforts to contract for goods and services on favorable terms in the future. Such information is protected by section 366.093(3)(d), Florida Statutes. The information provided by FPL also includes information that is competitively sensitive, and its disclosure would impair the competitive interests of FPL, its vendors or other third persons. Such information is protected by section 366.093(3)(e), Florida Statutes. *See* Order No. PSC-05-0626-PCO-EI, issued June 7, 2005, Docket No. 050078-EI, *In re: Petition for rate increase by Progress Energy Florida, Inc.*; Order No. PSC-02-1755-CFO-GU, issued December 12, 2002, Docket No. 020384-GU, *In re: Petition for rate increase by Peoples Gas System.*

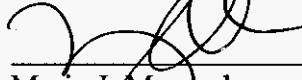
7. Upon a finding by the Commission that the information highlighted in Exhibit A, and referenced in Exhibit C, is proprietary confidential business information, the information should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business. *See* § 366.093(4), Florida Statutes.

**WHEREFORE**, for the foregoing reasons, Florida Power & Light Company respectfully requests that this Request be granted.

Respectfully submitted this 20th day of July, 2012.

R. Wade Litchfield, Esq.  
Vice President and General Counsel  
John T. Butler, Esq.  
Assistant General Counsel-Regulatory  
Jordan A. White, Esq.  
Senior Attorney  
Maria J. Moncada, Esq.  
Principal Attorney  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408  
Telephone: (561) 304-5795  
Facsimile: (561) 691-7135

By



---

Maria J. Moncada  
Fla. Bar No. 773301

**CERTIFICATE OF SERVICE  
DOCKET NO. 120015-EI**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing Request for Confidential Classification (\*) has been furnished by hand delivery (\*\*) or U.S Mail on July 20, 2012, to the following:

Caroline Klancke, Esquire\*\*  
Keino Young, Esquire  
Martha Brown, Esquire  
Office of the General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-1400  
cklancke@psc.state.fl.us  
kyoung@psc.state.fl.us  
mbrown@psc.state.fl.us

Robert Scheffel Wright, Esquire  
John T. LaVia, III, Esquire  
Gardner, Bist, Wiener, Wadsworth, Bowden,  
Bush, Dee, LaVia & Wright, P.A.  
1300 Thomaswood Drive  
Tallahassee, Florida 32308  
schef@gbwlegal.com  
jlavia@gbwlegal.com  
**Attorneys for the Florida Retail Federation**

Jon C. Moyle, Jr., Esquire  
Vicki Gordon Kaufman, Esquire  
Moyle Law Firm, P.A.  
118 North Gadsden Street  
Tallahassee, Florida 32301  
jmoyle@moylelaw.com  
vkaufman@moylelaw.com  
**Attorneys for Florida Industrial  
Power Users Group**

**John W. Hendricks**  
367 S Shore Dr  
Sarasota, FL 34234  
jwhendricks@sti2.com

J. R. Kelly, Public Counsel  
Joseph A. McGlothlin, Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
111 W. Madison Street, Room 812  
Tallahassee, FL 32399-1400  
Kelly.jr@leg.state.fl.us  
mcglotlin.joseph@leg.state.fl.us  
rehwinkel.charles@leg.state.fl.us  
christensen.Patty@leg.state.fl.us  
noriega.tarik@leg.state.fl.us  
merchant.Tricia@leg.state.fl.us  
**Attorneys for the Citizens of the State of  
Florida**

K. Wiseman, M. Sundback, L. Purdy,  
W. Rappolt, J. Peter Ripley  
Andrews Kurth LLP  
1350 I Street NW, Suite 1100  
Washington, DC 20005  
kwiseman@andrewskurth.com  
msundback@andrewskurth.com  
lpurdy@andrewskurth.com  
wrappolt@andrewskurth.com  
priley@andrewskurth.com  
**Attorneys for South Florida Hospital and  
Healthcare Association**

**Mr. and Mrs. Daniel R. Larson**  
16933 W. Harlena Drive  
Loxahatchee, FL 33470  
danlarson@bellsouth.net

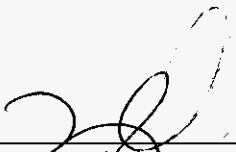
**Thomas Saporito**  
6701 Mallards Cove Rd., Apt. 28H  
Jupiter, FL 33458  
saporito3@gmail.com

Paul Woods  
Quang Ha  
Patrick Ahlm  
Algenol Biofuels Inc.  
28100 Bonita Grande Drive, Suite 200  
Bonita Springs, FL 24135  
Telephone: (239) 498-2000  
Paul.woods@algenol.com  
Quang.ha@algenol.com  
Pat.ahlm@algenol.com  
**Representatives for Algenol Biofuels, Inc.**

**Mr. Larry Nelson**  
312 Roberts Road  
Nokomis, Florida 34275  
Seahorseshoresl@gmail.com

Ms. Karen White  
Captain Samuel T. Miller  
AFLOA/JACKL-ULFSC  
139 Barnes Drive, Suite 1  
Tyndall AFB, FL 32403  
samuel.miller@tyndall.af.mil  
karen.white@tyndall.af.mil  
**Attorney for the Federal Executive Agencies**

William C. Garner, Esq.  
Brian P. Armstrong, Esq.  
Nabors, Giblin & Nickerson PA  
1500 Mahan Drive, Suite 200  
Tallahassee, FL 32308  
bgarner@ngnlaw.com  
barmstrong@ngnlaw.com  
**Attorneys for the Village of Pinecrest**

By:   
\_\_\_\_\_  
Maria J. Moncada  
Fla. Bar No. 773301

\* The exhibits to this Request are not included with the service copies, but copies of Exhibits B, C and D are available upon request.



**EXHIBIT B**

**REDACTED**



1  
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4  
5

**CONFIDENTIAL**

Florida Power & Light Co.  
Rate C  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

IHP

Title Review Board of Director Minutes 2011

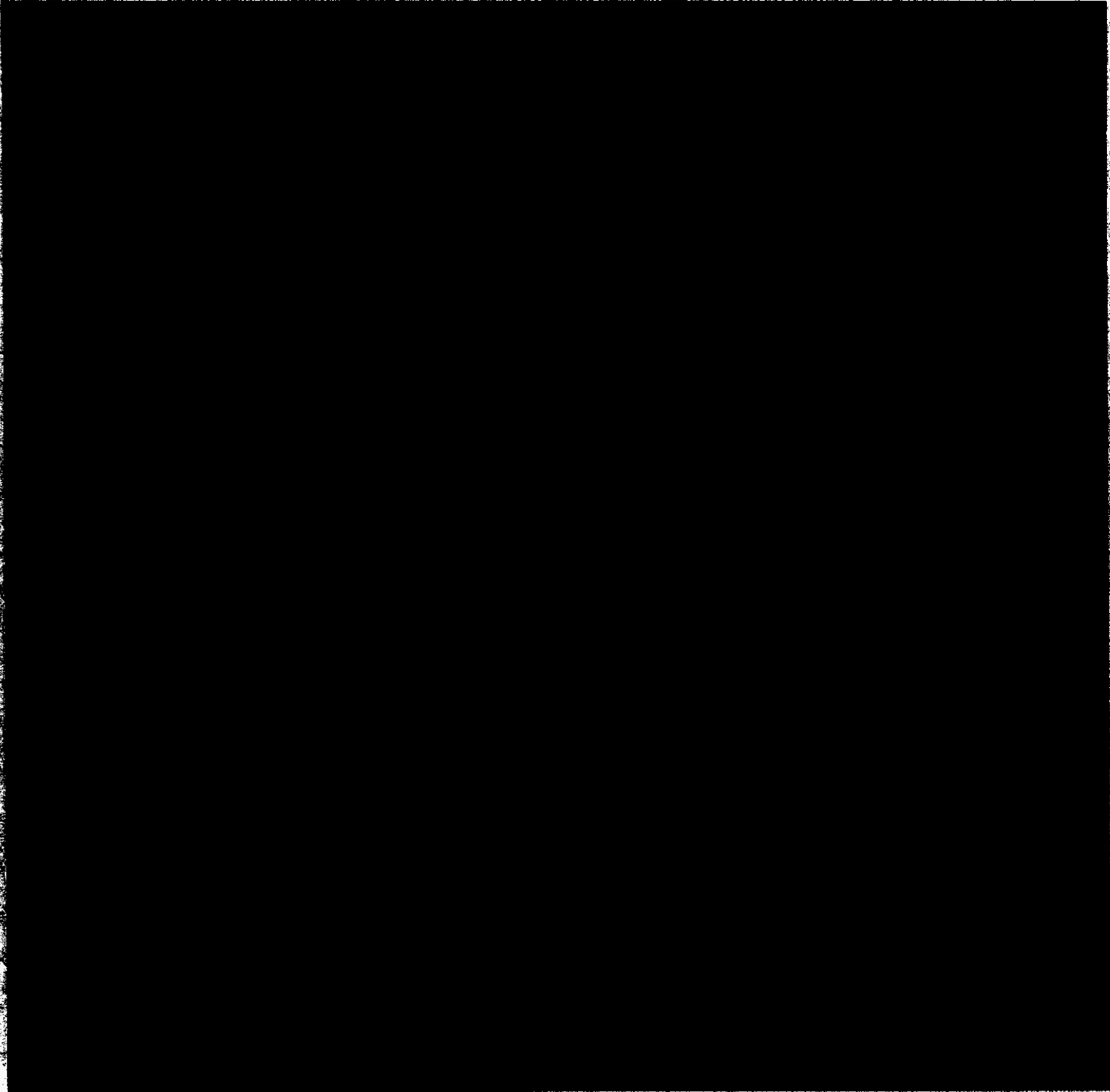
6 1/31/11 Unanimous consent of directors  
7 in lieu of meeting - FPH resigns as  
8 sole member of FPH Historical Museum, a 501(c)  
9 not for profit

10  
11 1/31/11 [REDACTED]

12  
13 2/4/11 Unanimous consent of Director.  
14 Restated Articles of Incorporation  
15 (giving rights to certain positions for authority)  
16 total # of shares the corp is authorized to issue.  
17 1) 10,414,100 shares of PS, par value \$100 per share  
18 without serial designation  
19 2) 5,000,000 shares of Preferred stock without par value  
20 without serial designation  
21 3) 5,000,000 shares of Subordinated Preferred stock without  
22 par value ~~here~~  
23 4) 1,000 shares of Common stock without par value

24  
25 2/10/11 [REDACTED]

26  
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34



- 1 2/25/11 Unanimous consent of the Property Release Committee of the B of D in lieu of meeting.
- 2
- 3
- 4 release of the parcel 931-R-696 from the lien of Mortgage + Deed Trust
- 5
- 6
- 7 ~~3/1/11~~ same as above
- 8 parcel 932-R-697
- 9
- 10
- 11 3/25/11
- 12
- 13
- 14
- 15
- 16
- 17 5/12/11 Annual appointment of Assistant officers.
- 18 written consent, in lieu of meeting
- 19 5/12/11 resolved, the elected directors of the Co.
- 20
- 21 5/20/11 Unanimous consent of the Property Release Committee
- 22
- 23 Release of parcel 933-R-968 - Broward Co from the lien of Mort + Deed of Trust.
- 24
- 25
- 26 7/28/11 same as above
- 27 parcel 934-R-699 - Broward County
- 28 11/10/11 same as above
- 29 parcel 937-R-700 Hendry County

6/27/11 Designation of confirmation Personnel  
authority to execute and deliver confirmations

10/4/11 Unanimous consent of Governance Committee  
appointment to office

10/12/11 unanimous written consent of the Board of  
Directors.

Armando Pimentel Sr resigned as director  
10/5/11 Moray Dewhurst is elected  
Also resigned as Executive VP, CFO,  
Moray Dewhurst is elected.

11/28/11 Unanimous consent of the Property Release  
Committee in lieu of meeting.  
Release of Parcel 938-R-701 - ST. JOHNS  
from the lien of Mortgage + Deed.

12/15/11 Designation of confirmation Personnel  
authority to execute + deliver confirmations.

12/16/11 Unanimous consent in lieu of meeting.  
Armando Olivera to retire 5/2/12 as CEO (new title)  
Eric E Silagy appointed as President effective  
12/16/11.

1 1/2/12

2

3

4 1/5/12

Unanimous consent of the Property Release Committee of the Board of Directors in lieu of meeting.

5

6

7

Release of Parcel # 939-E-072 - Charlotte County from the lien of said Mortgage + Deed of Trust

8

9

10 1/31/12

Unanimous consent of the Governance Committee of the Board of Directors Appoints Pamela M. Rauch as VP Development and External Affairs.

11

12

13

14

15

16 2/8/12

Approval of a new line of credit agreement Aggregate amt at any one time of 2.5 billion

17

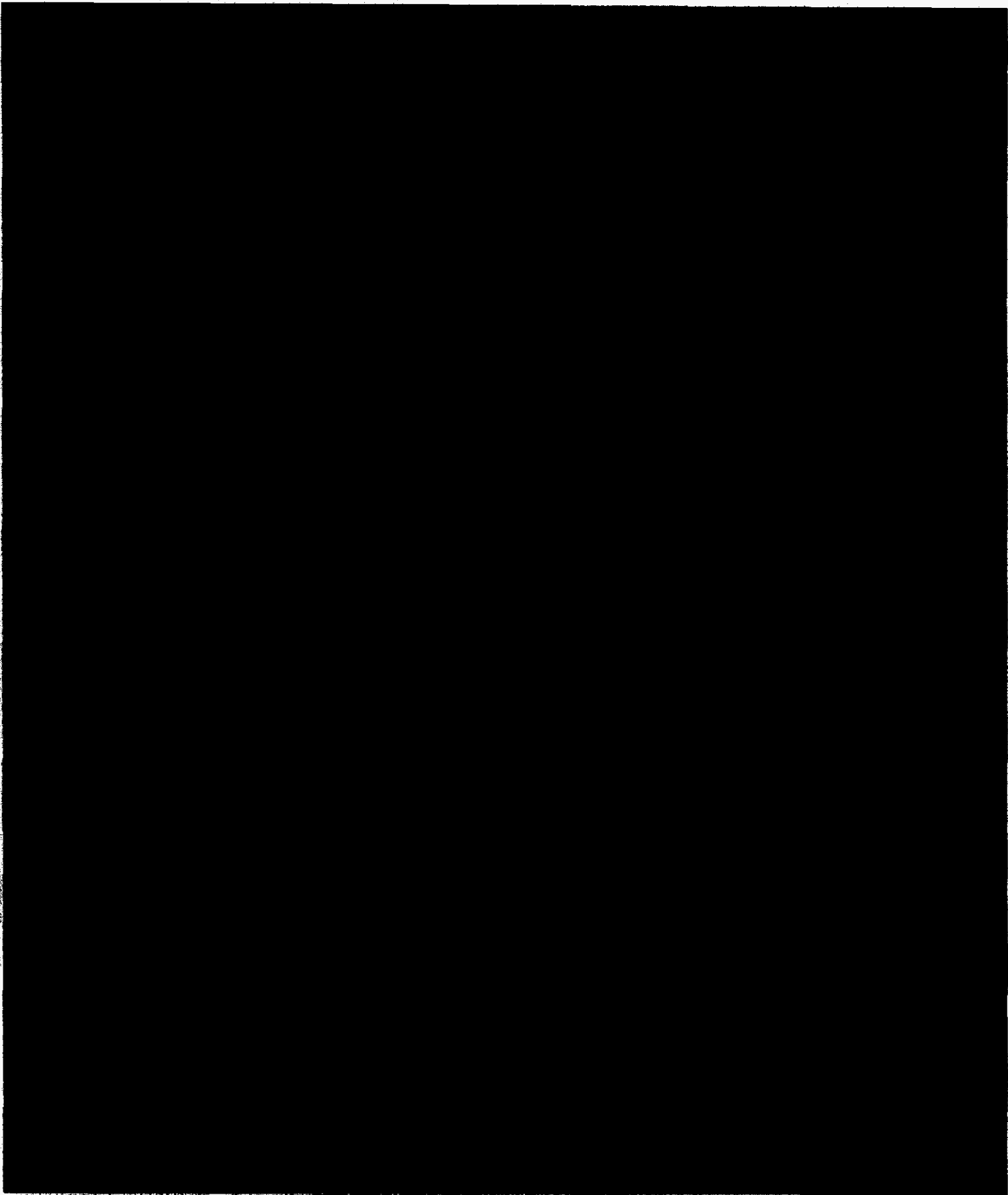
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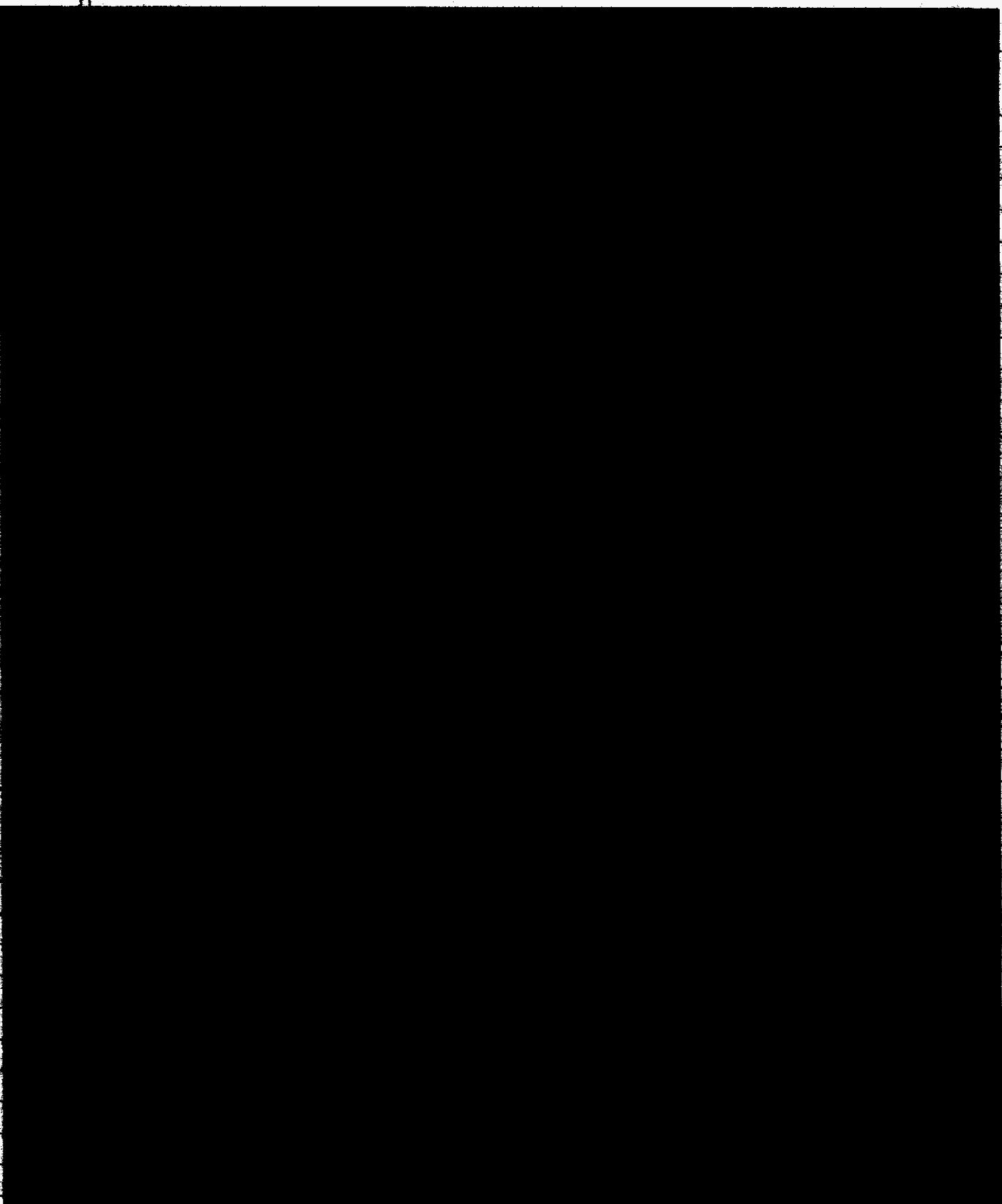
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2012 Corporate Revolving Credit agreement dated 2/9/12 was attached

21



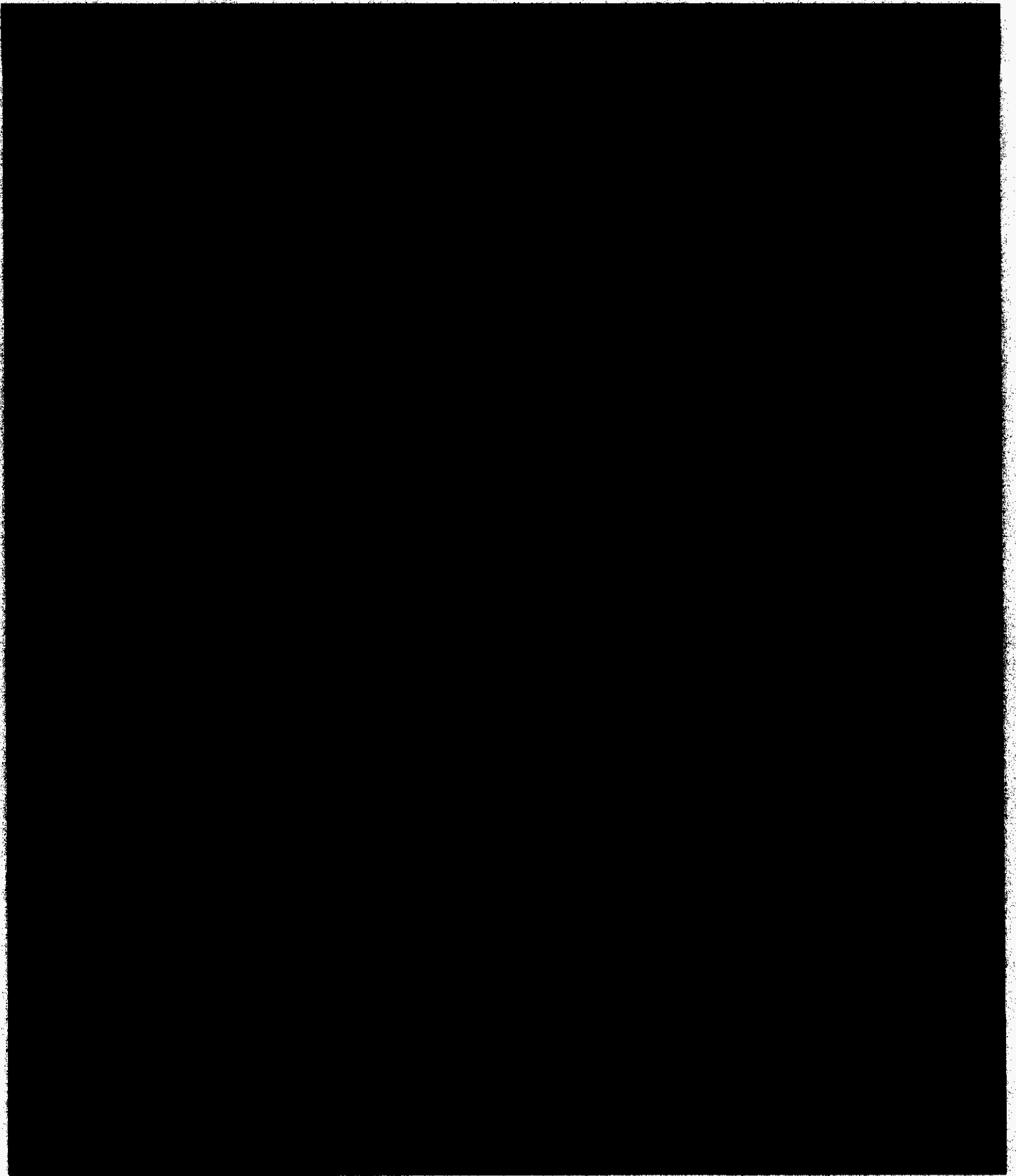
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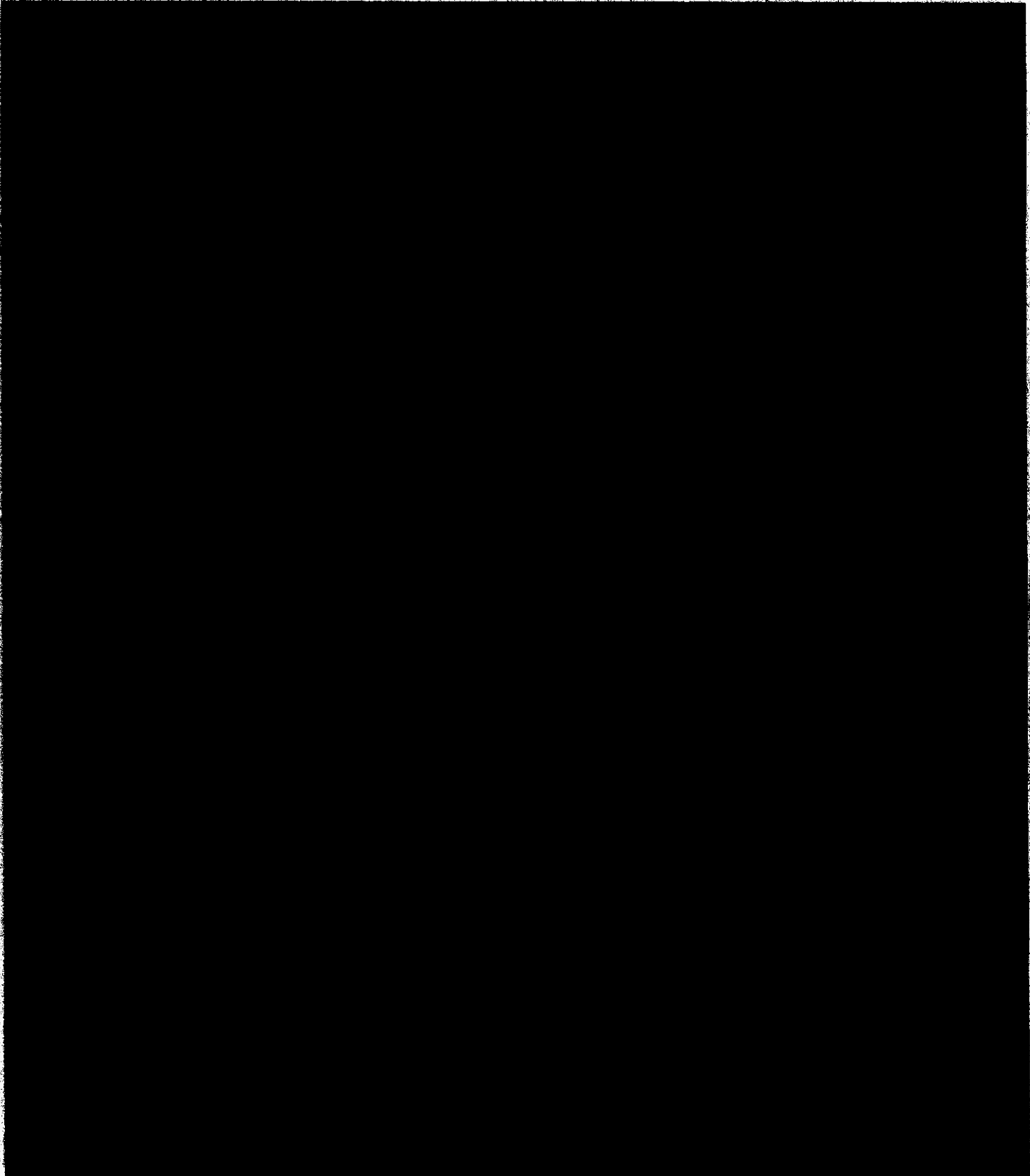
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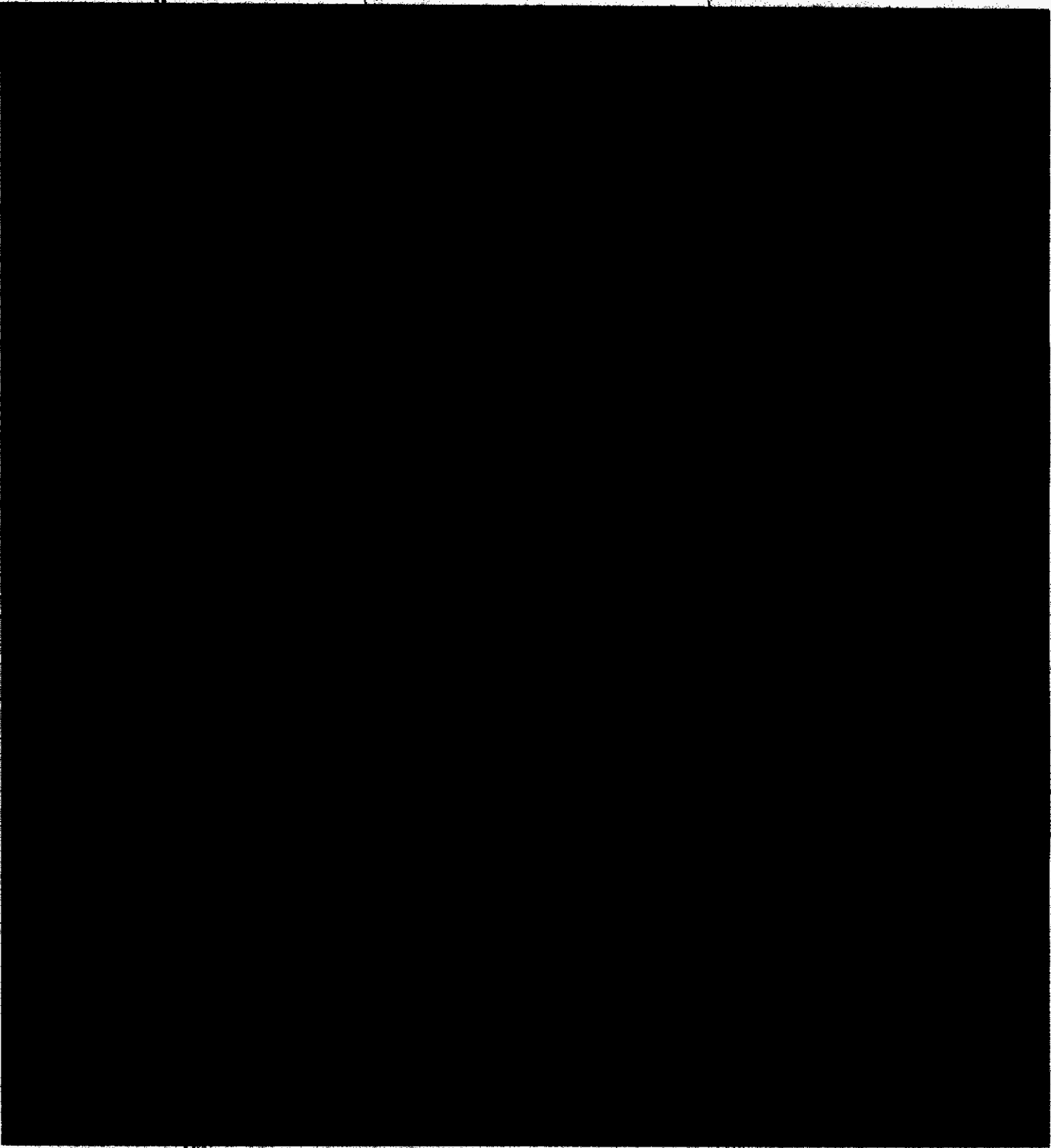




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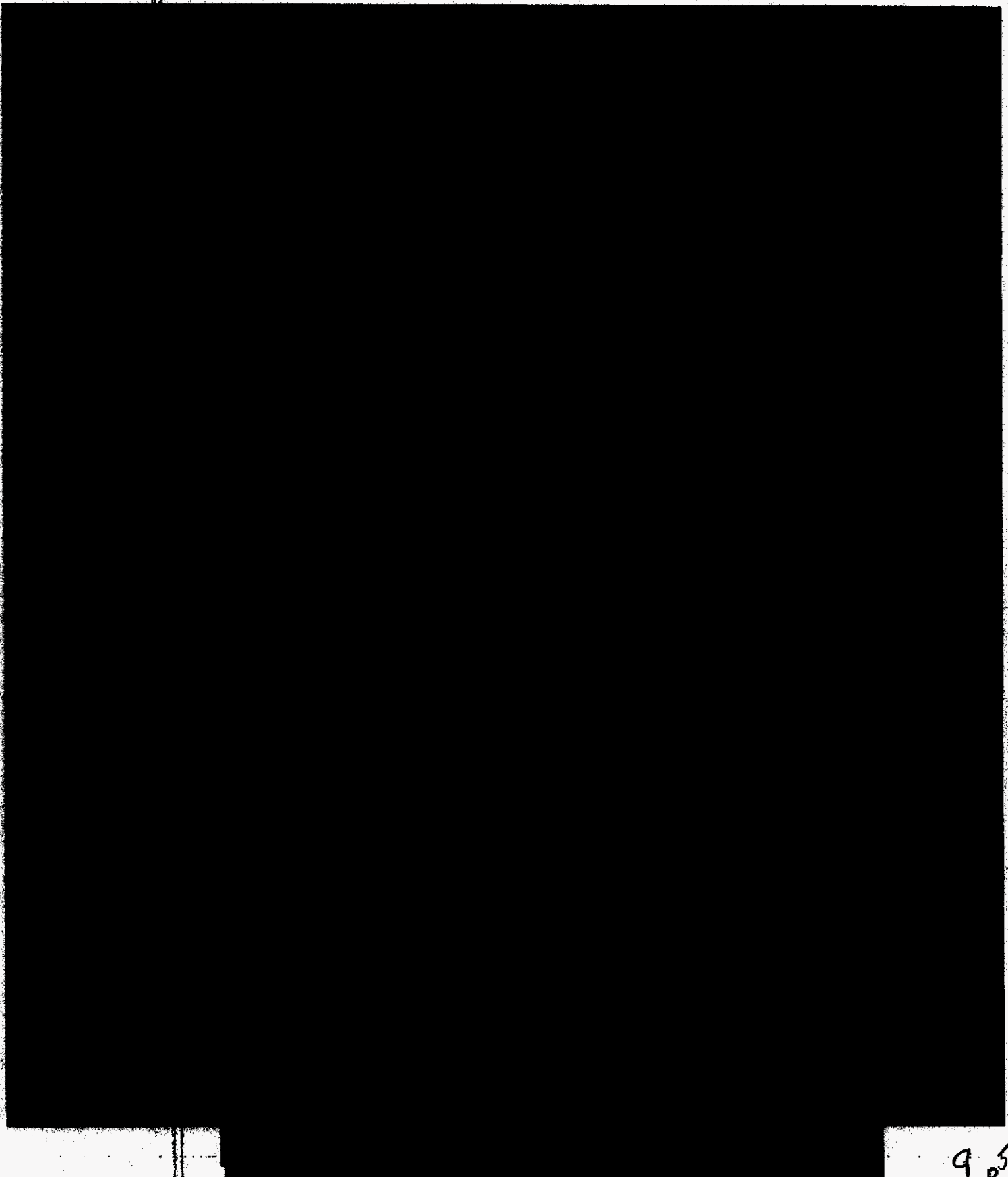




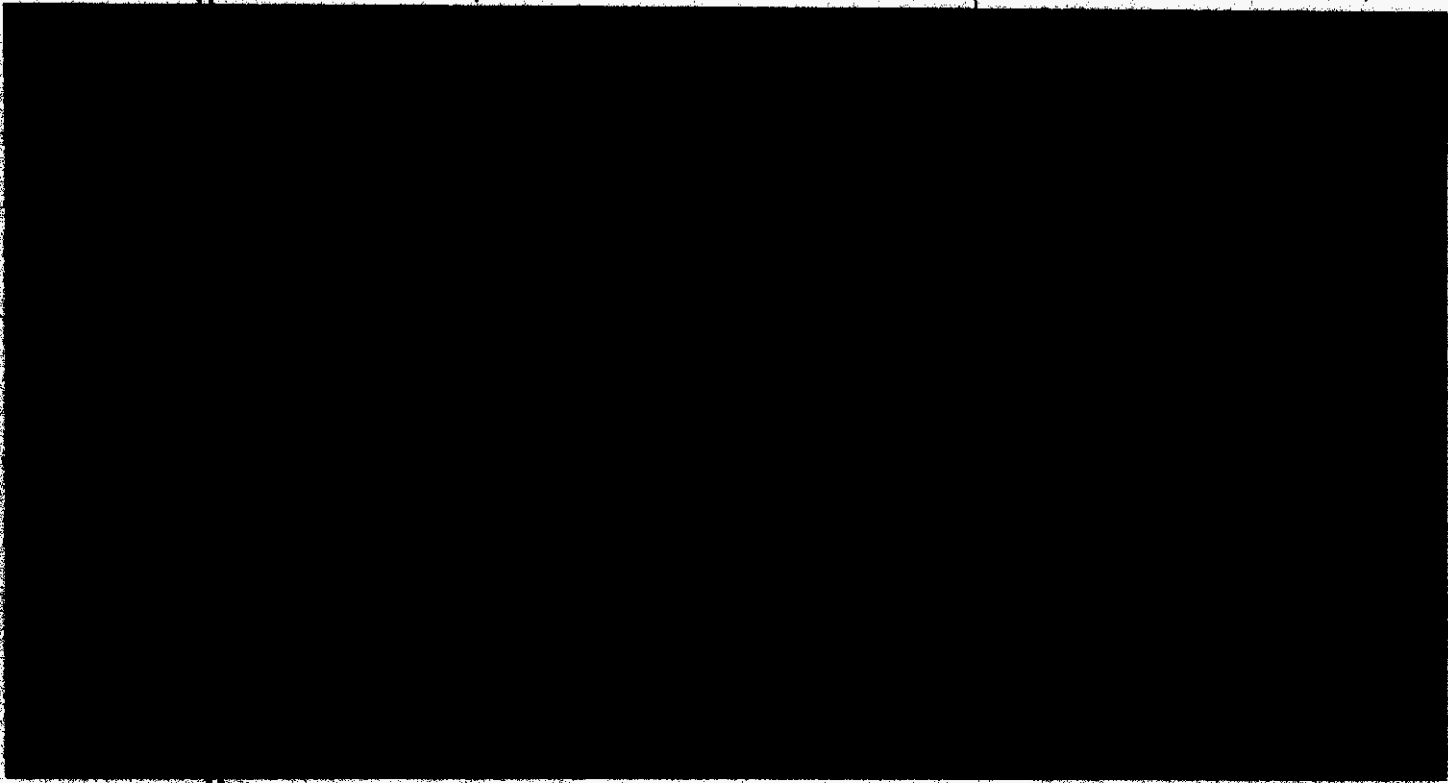
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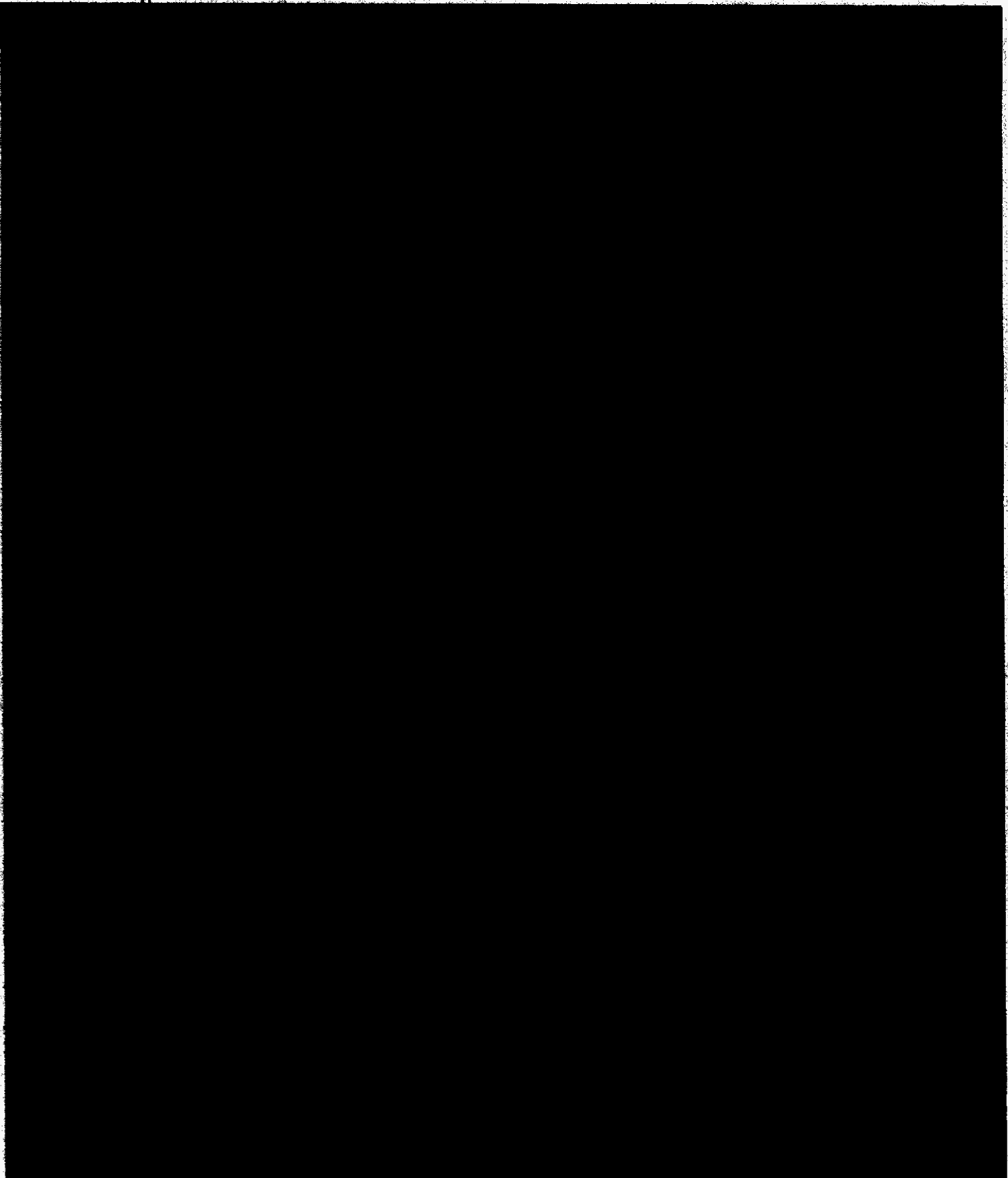
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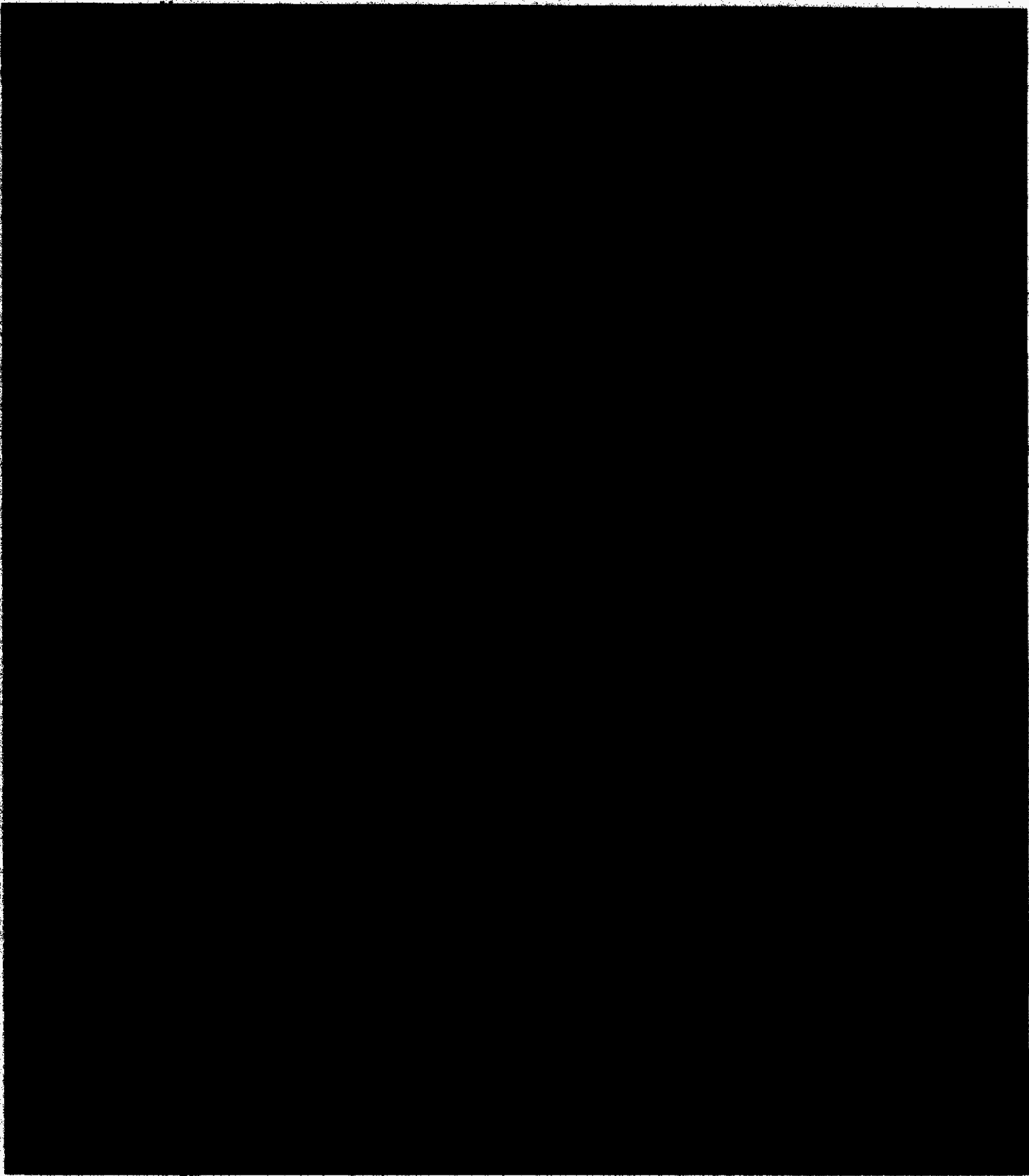
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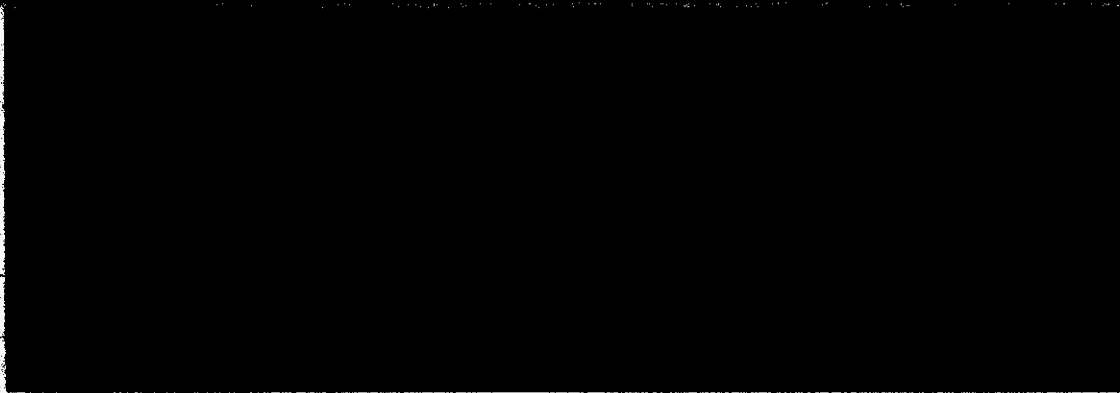
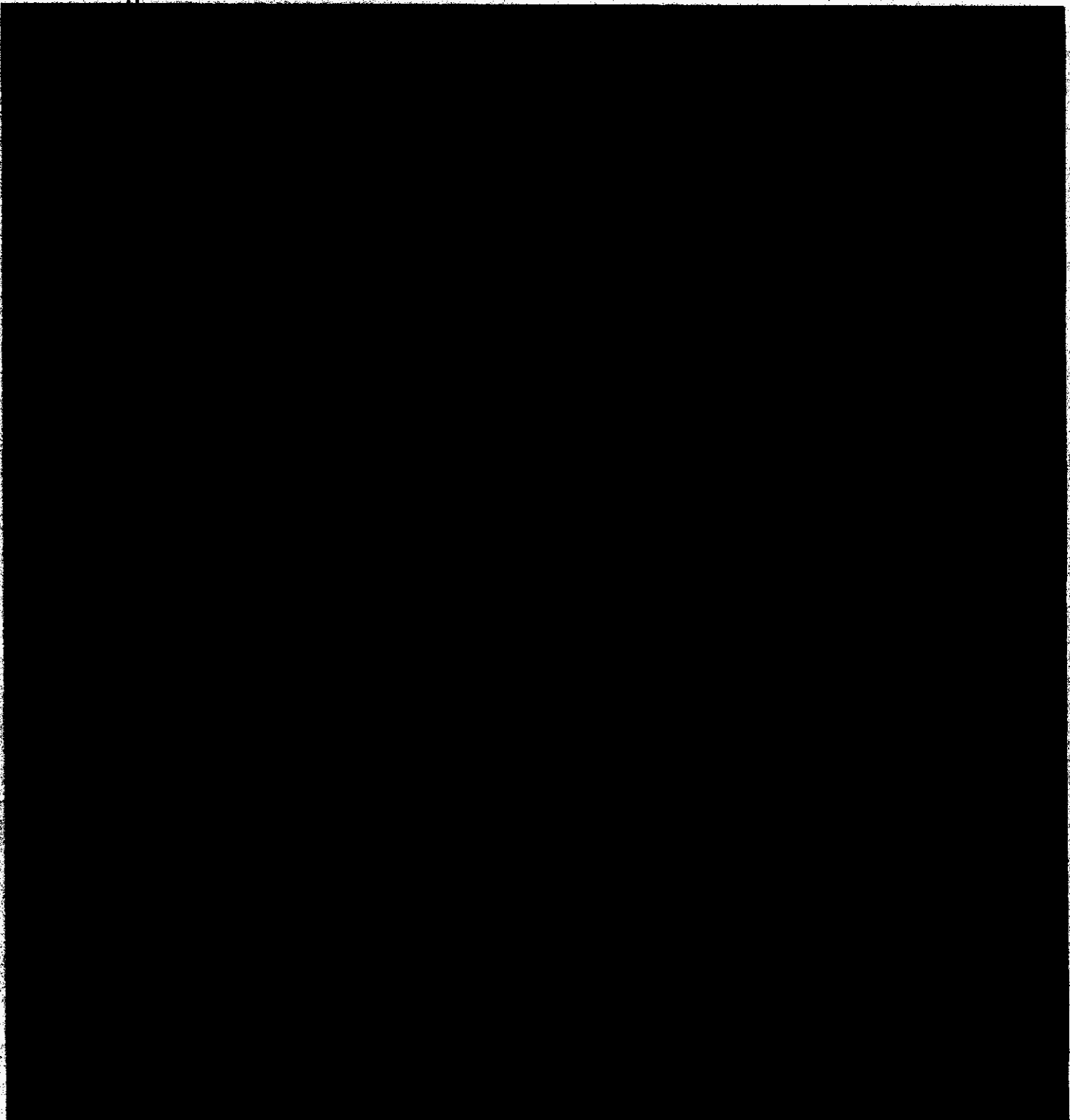


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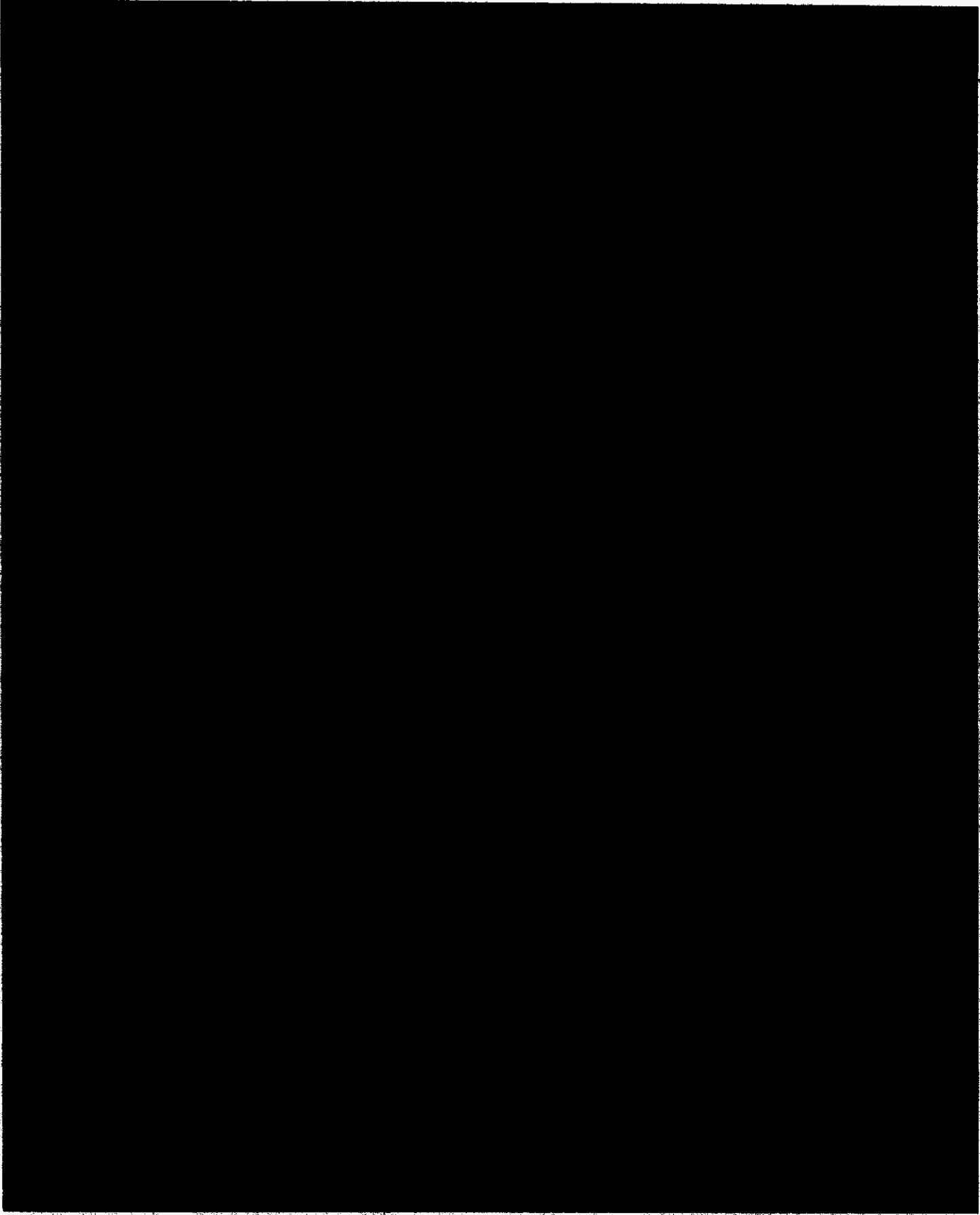
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**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

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**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

9-1 p2





**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

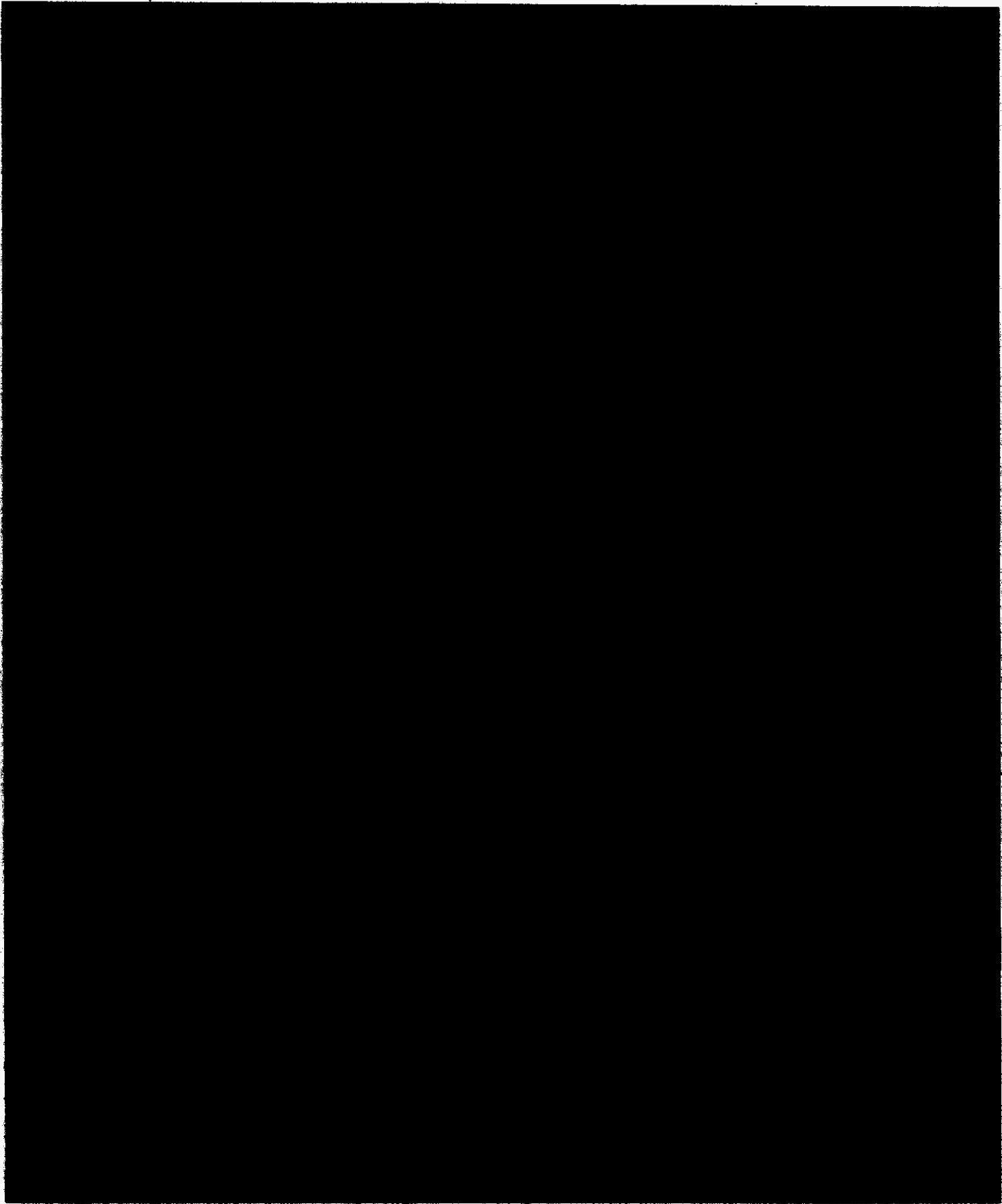
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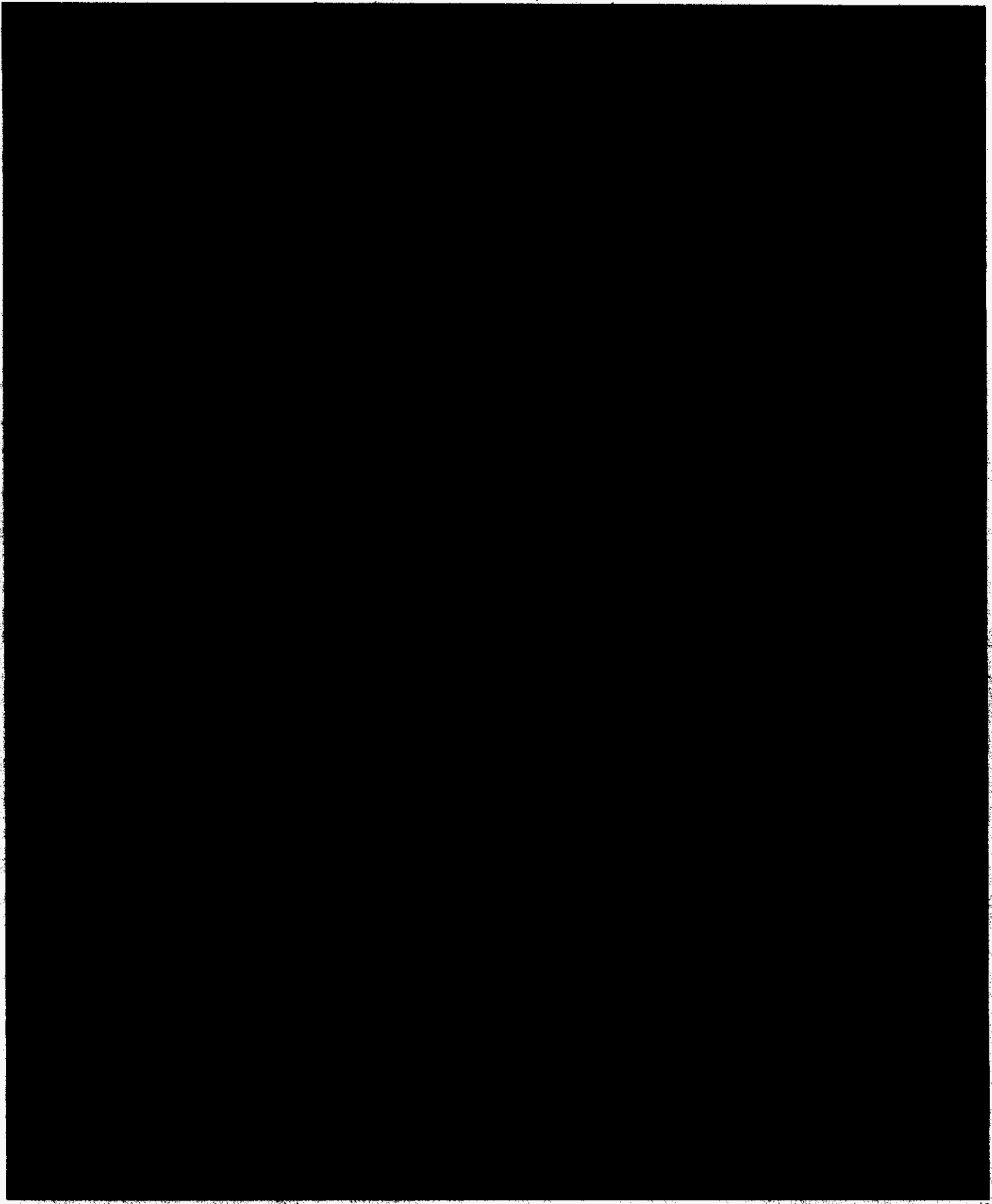
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<sup>1</sup>  
**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

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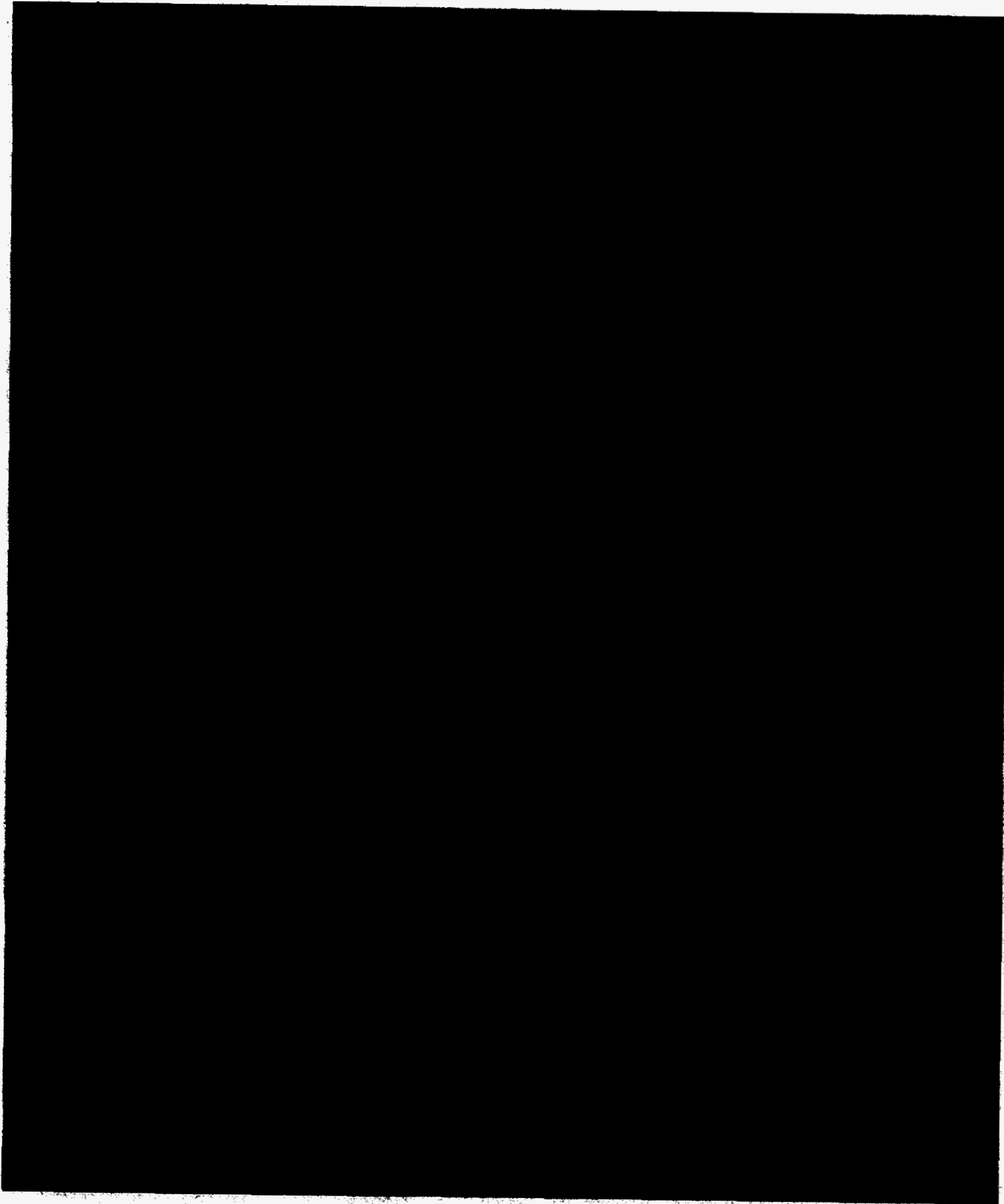
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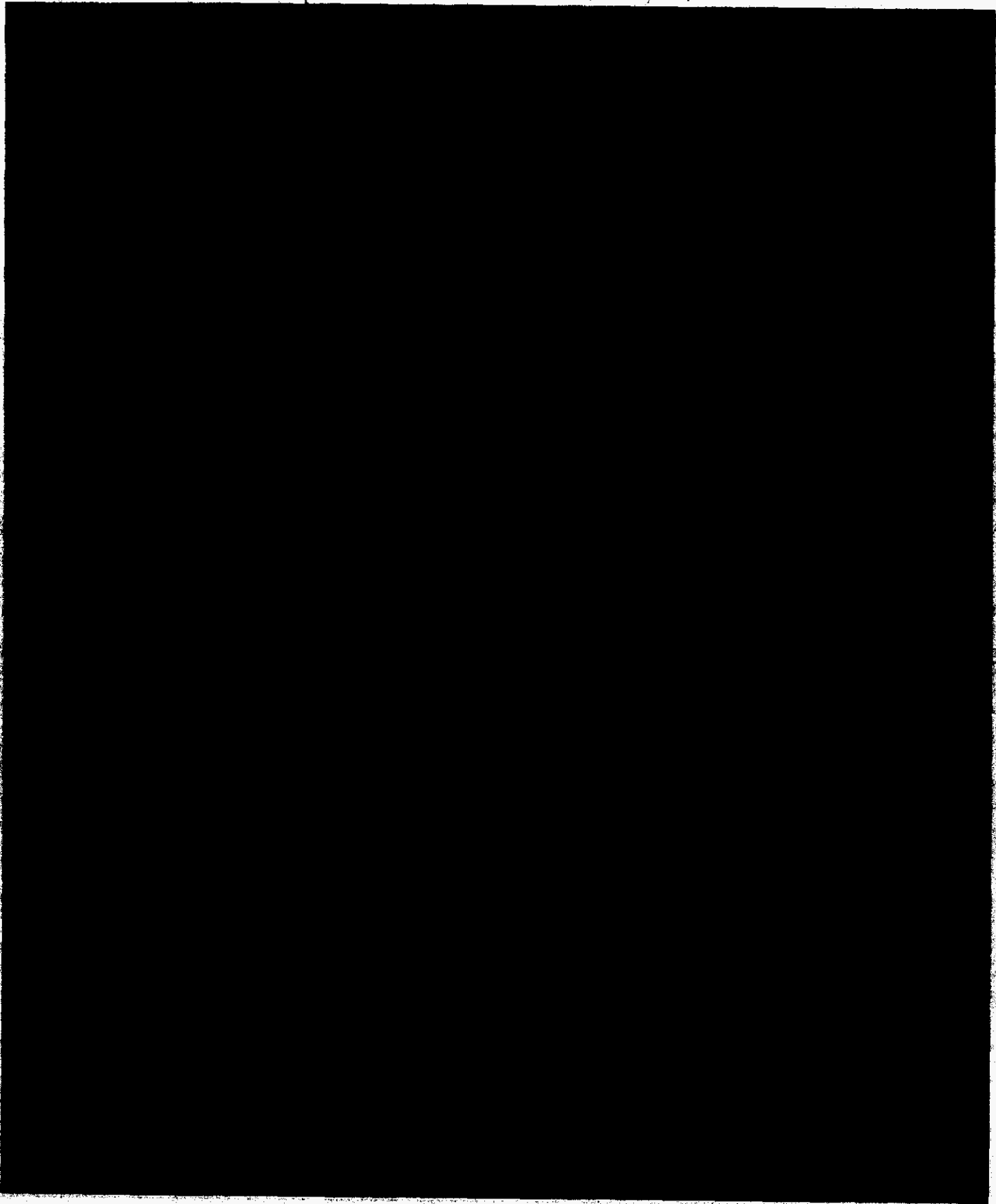
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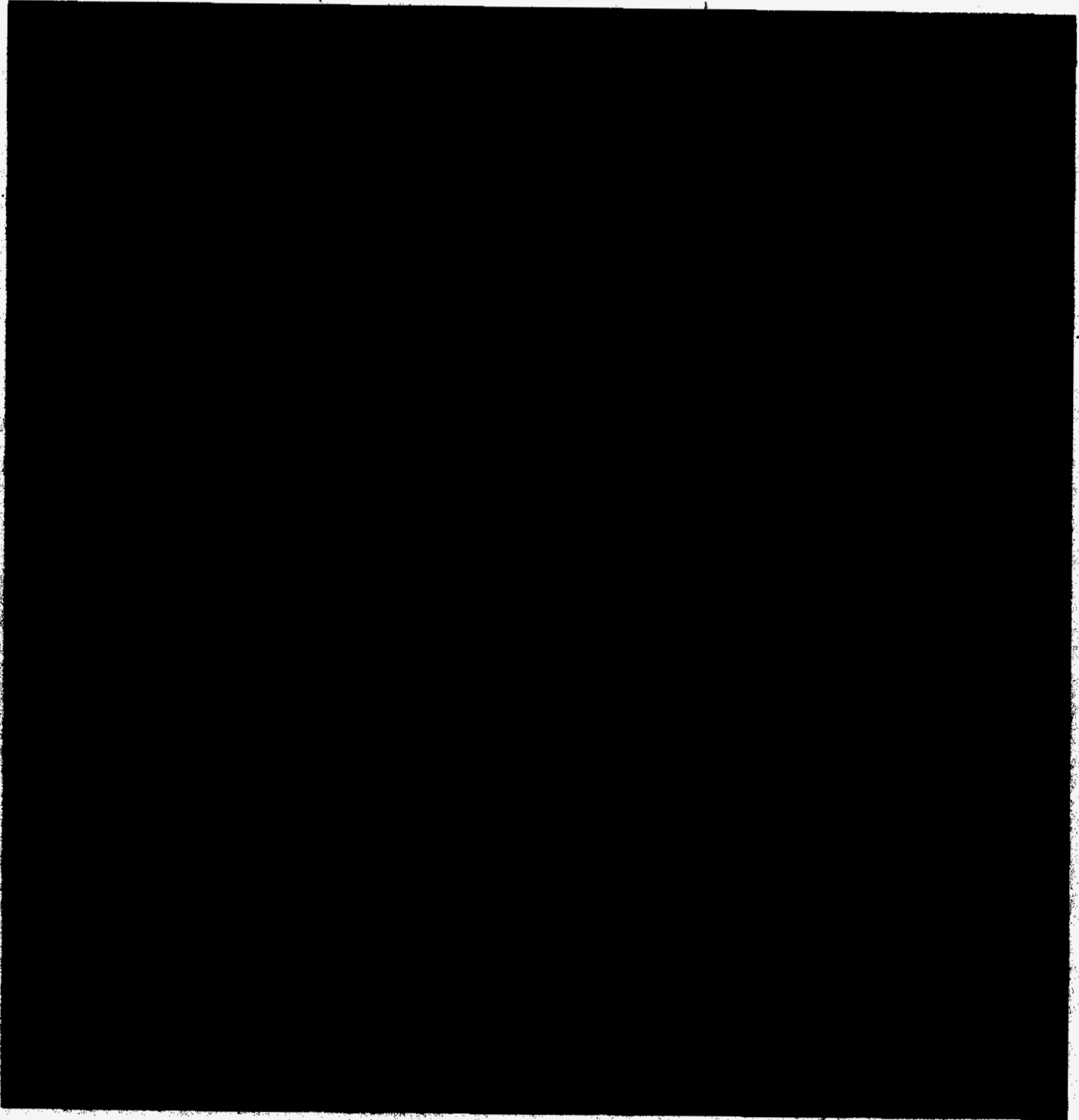
**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

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**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

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**RATE CASE AUDIT REQUEST NO. 2 - ITEM #2**

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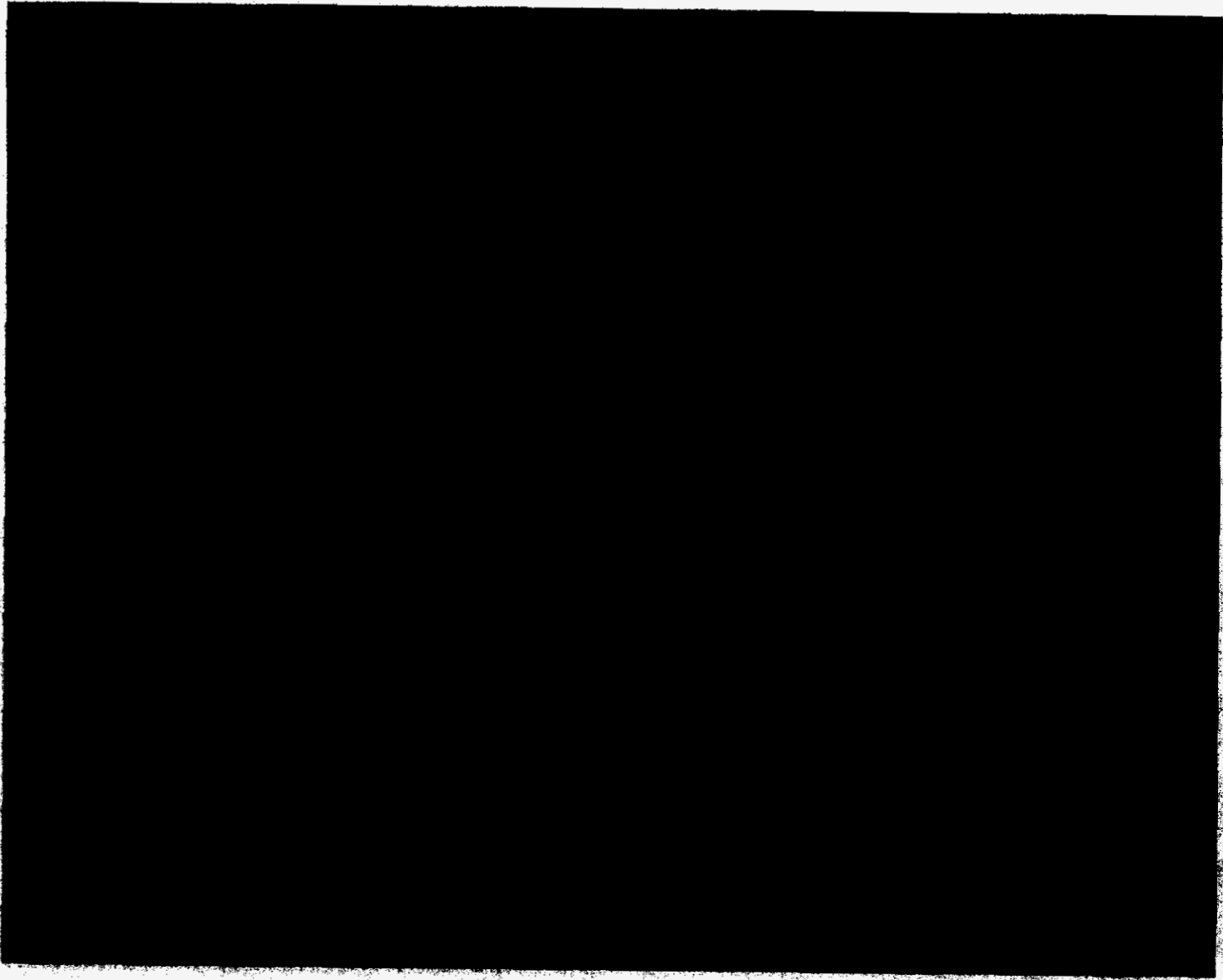
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**RATE CASE AUDIT REQUEST NO. 2 - ITEM 2**

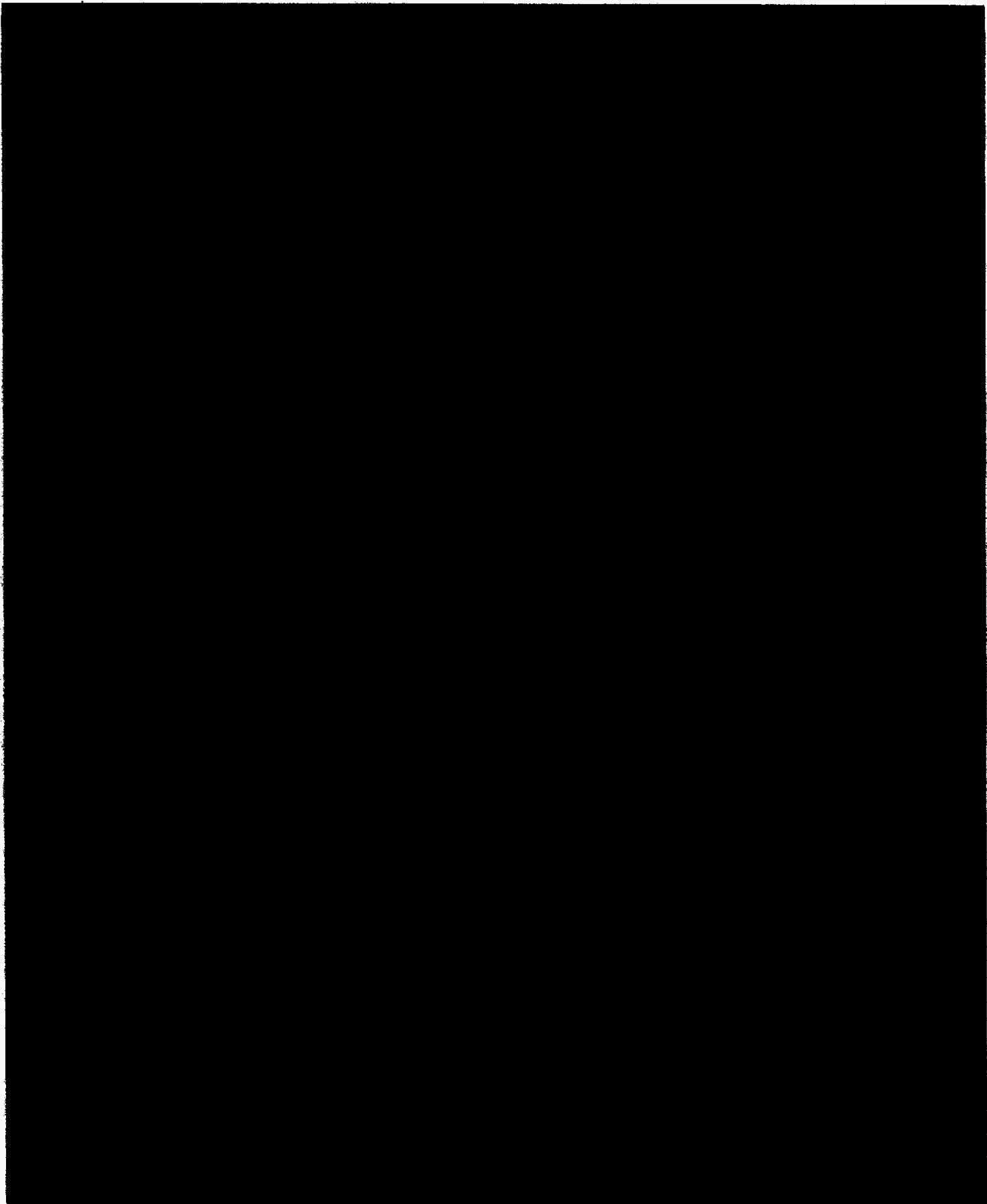
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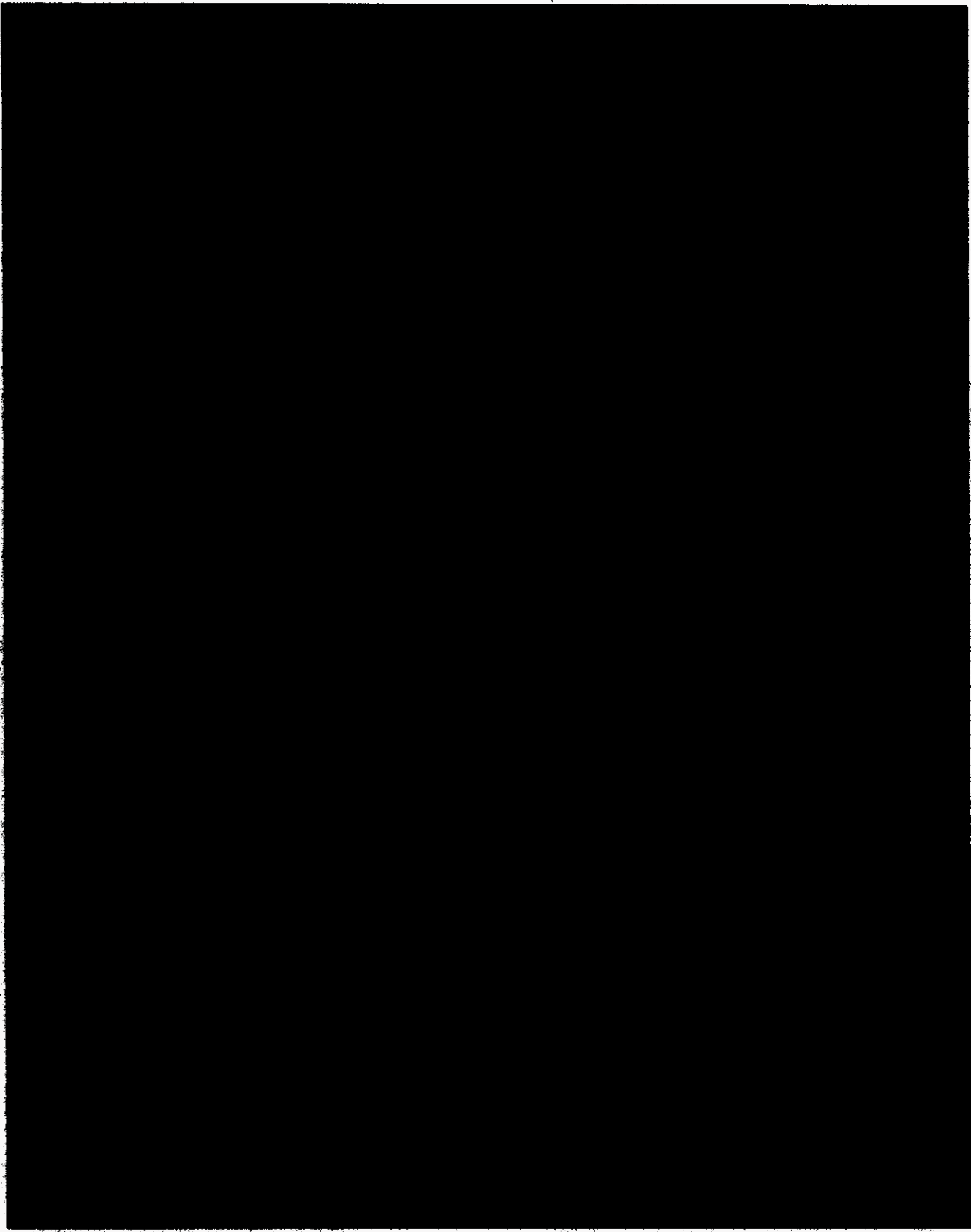


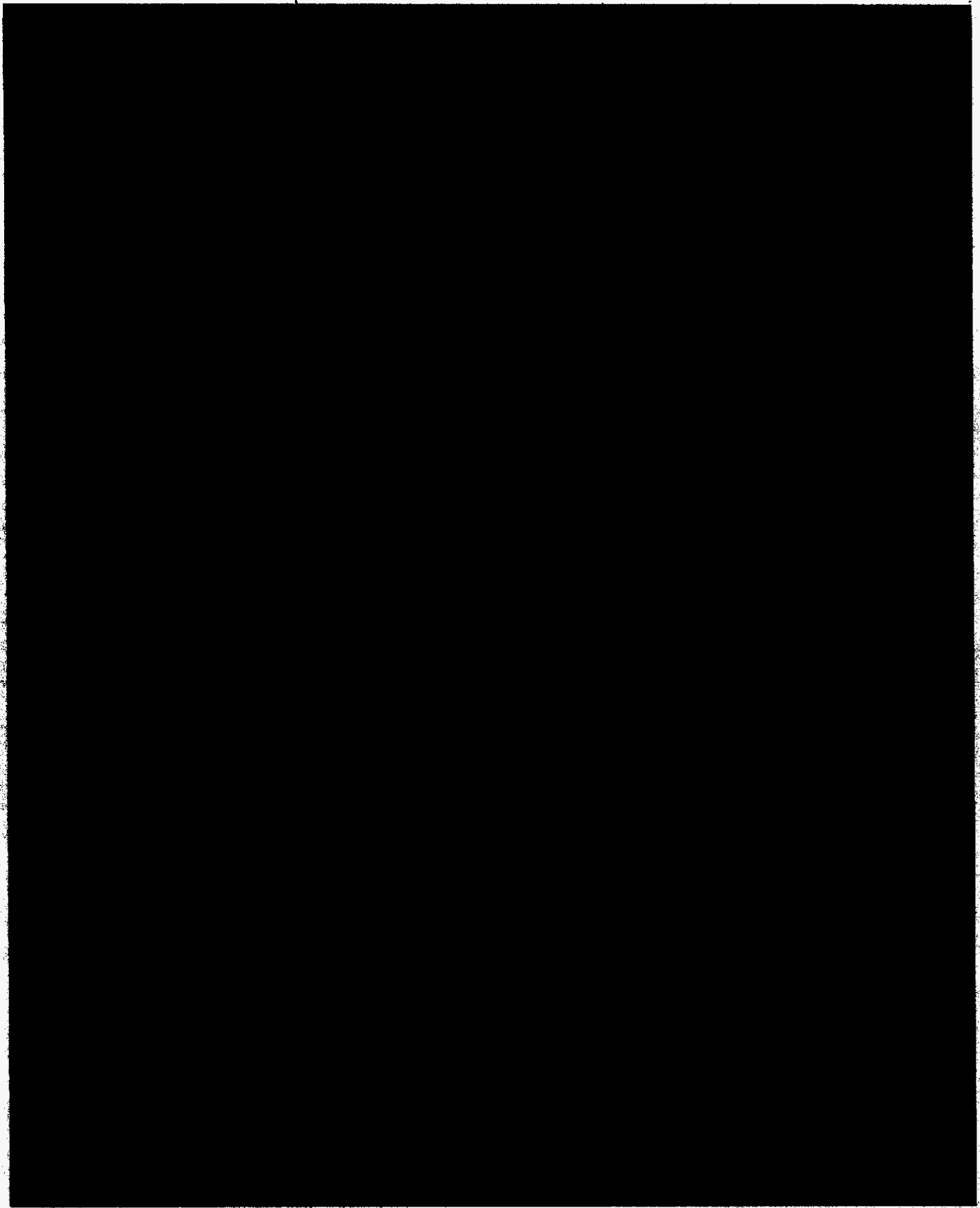
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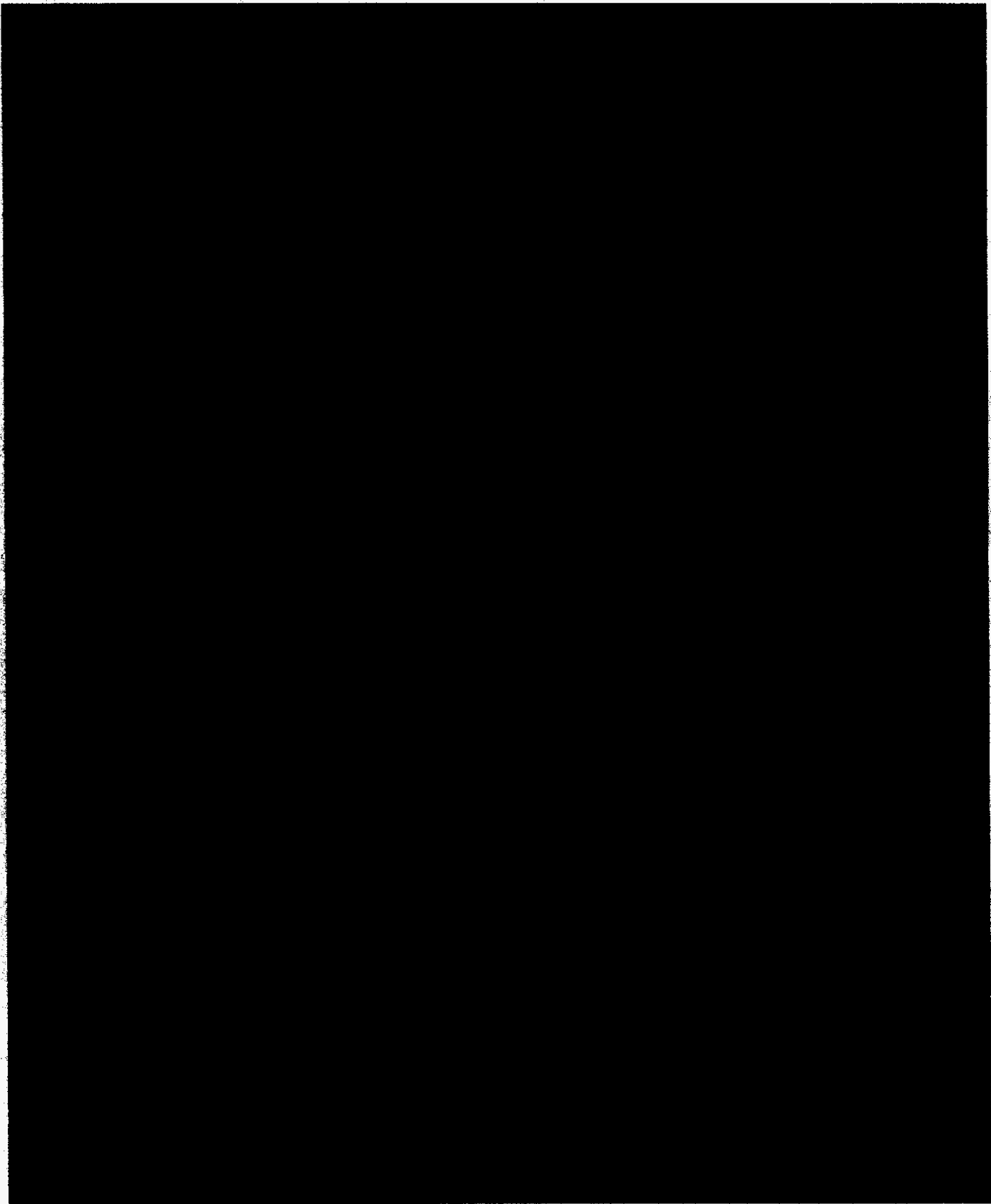


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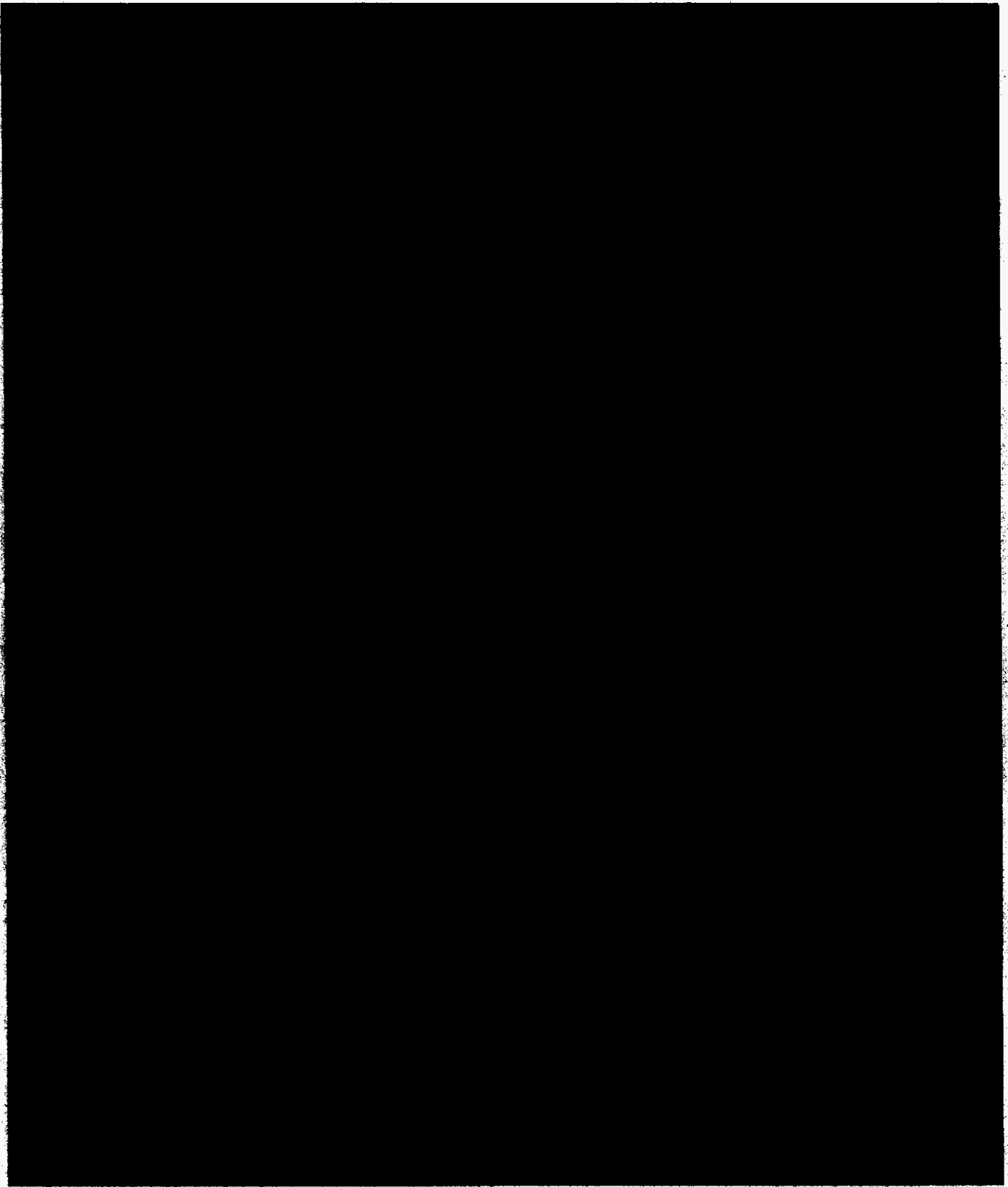




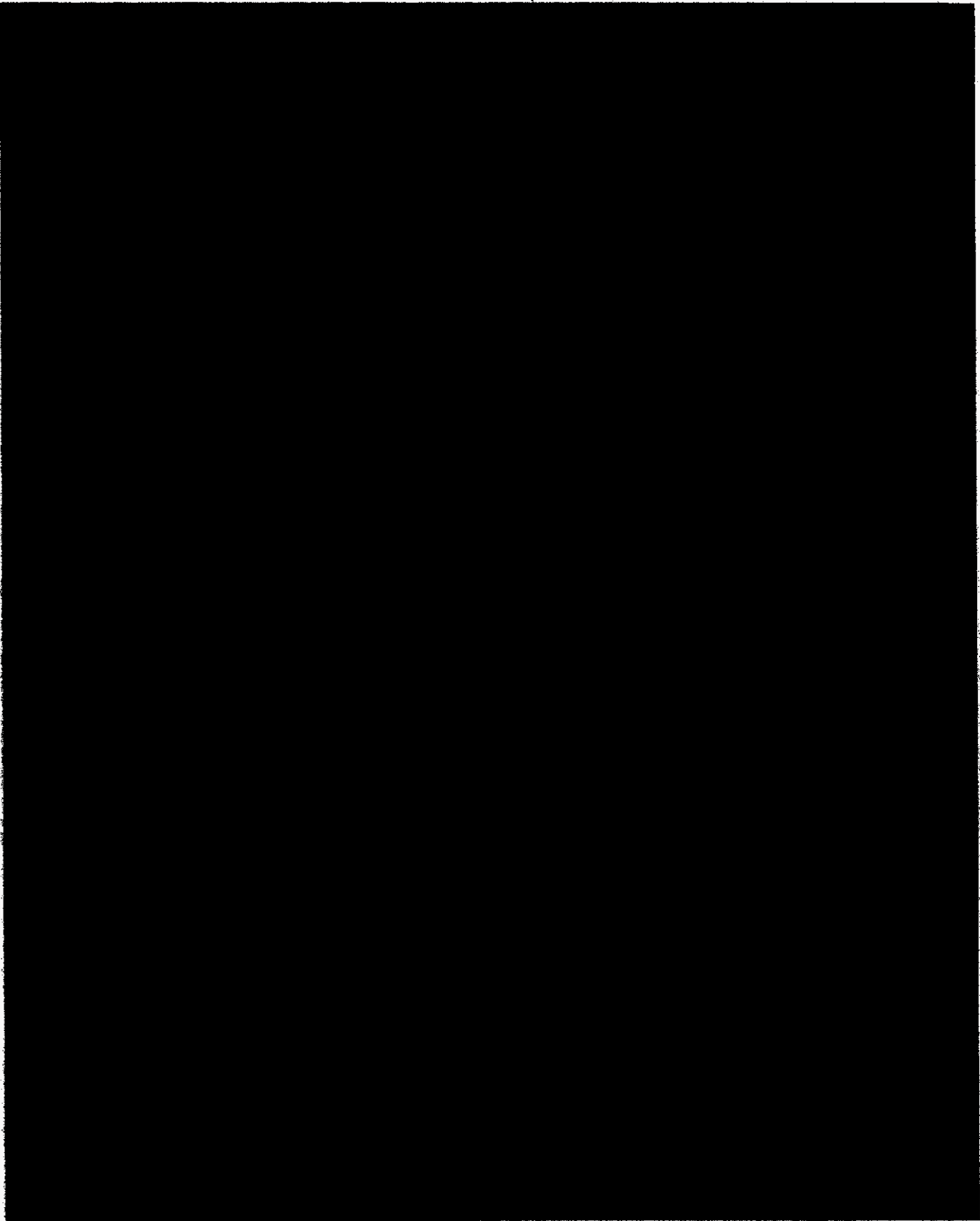
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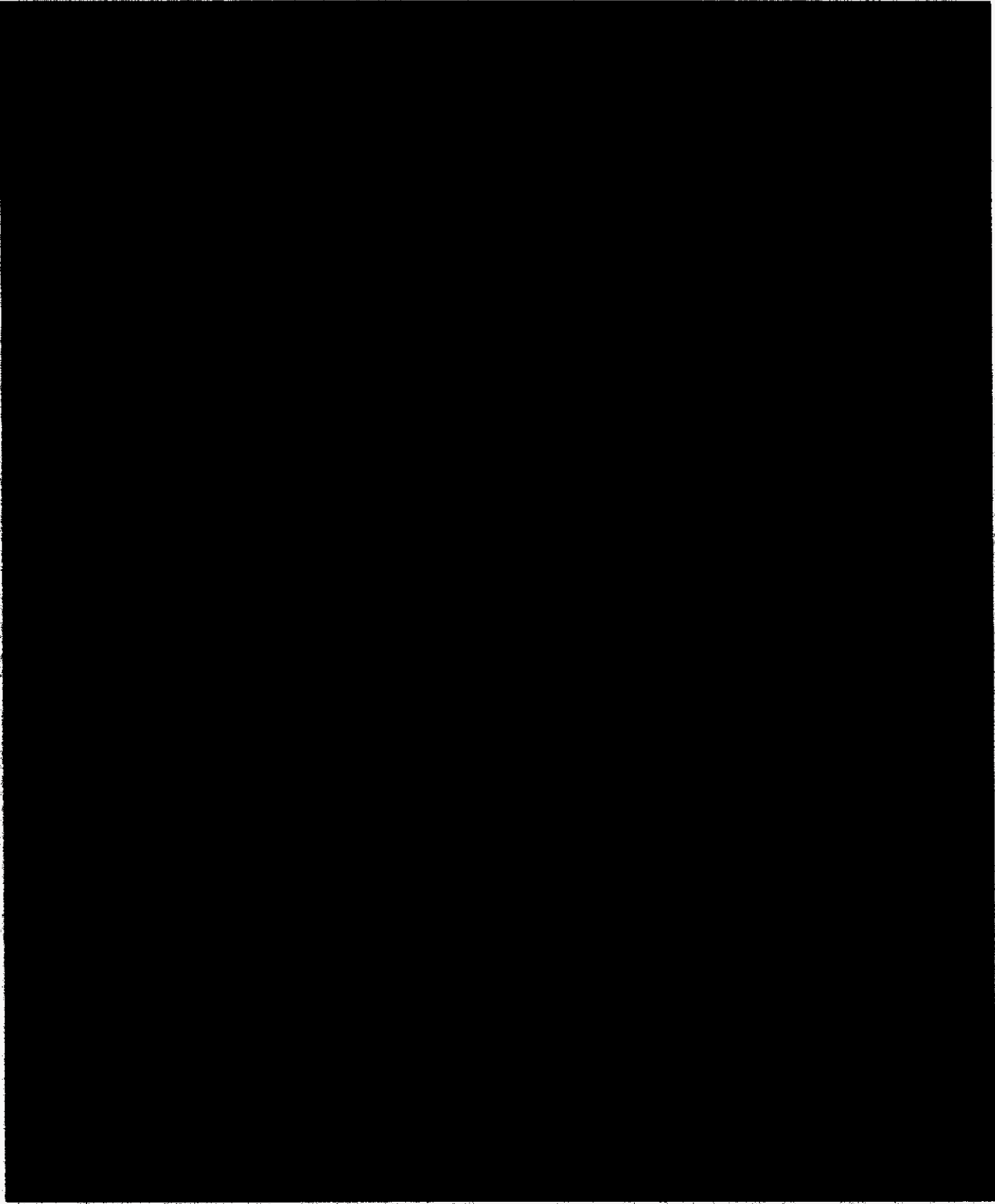
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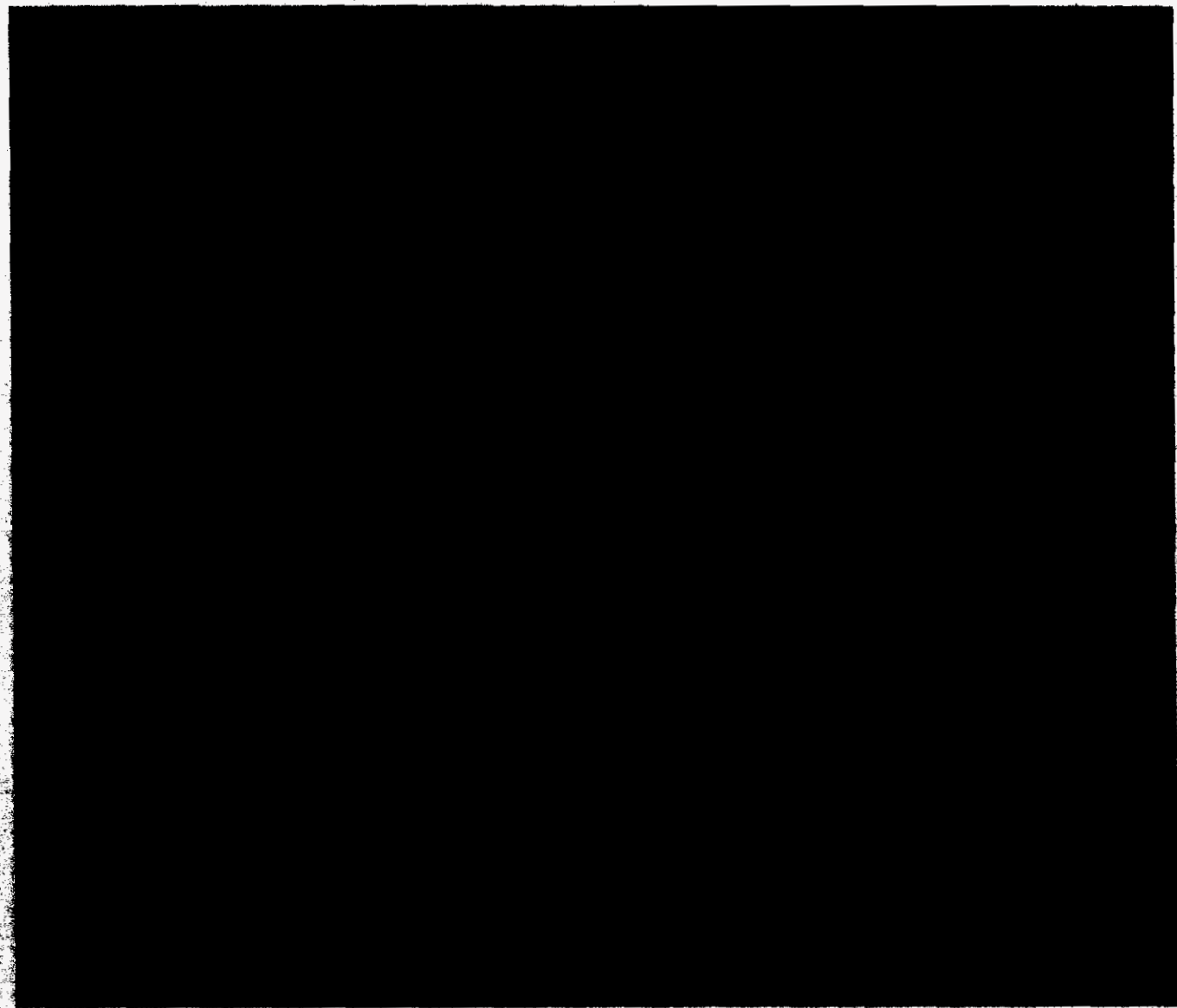


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1 p6.



9-1  
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FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT

**CONFIDENTIAL**

TO: Charles Knight UTILITY: FPL  
AUDIT MANAGER: \_\_\_\_\_ PREPARED BY: Kathy Welch  
REQUEST NUMBER: 38 DATE OF REQUEST: 4/23/12  
REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 5/4/12  
AUDIT PURPOSE Rate Case

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO INQUIRY  OUTSIDE OF AN INQUIRY

**ITEM DESCRIPTION:**

1. In the true-up for the management fee Request 3 page 3,
  - a. Please explain the reduction for October–December and provide support.
  - b. Provide a cumulative trial balance by BA by loc/section (line of business) as of June 30, 2011. (See example from last workpapers 58-1/3-1 attached).
  - c. Provide support for the drivers other than the AMF and the capitalized asset drivers and determine if any descriptions of the drivers on the attached workpaper 58-4 have changed.
2. Please provide the support for the gas plant sale. When did the sale occur?
3. Please provide support for all components of the Massachusetts Formula for PPE, Revenues, and Payroll using actual 2011 costs and the budget used to arrive at the forecast numbers.
4. For the second half of the year, provide a mapping to what codes in what fields identify accounts that are allocated to the old budget unit, location codes. Provide the total of these accounts charged during the six months and a printout of the allocation percents used for the six months. Identify what fields show which drivers are used.
5. In the response to request 3-AMF December 2011 True-Up Entry, page numbered 2, there are Adjustments based on 7/11-12/11 SAP data (see page 8). However, page 8 supports the adjustment on page 3, not the \$501,585 amount. Please provide explanation and support for this amount.
6. Please provide Excel spreadsheets showing total charges for January to June 2011 for Corp. Comm BA01743 Interactive External All, Gen Counsel 10021 Mgmt & Admin 005301, Strategy Pol Bus Proc 11448 Quality Planning 002405, Executive M000900-Ongoing Act M000100. (Source Req. 3 Mgmt Fee true up.)

TO : AUDIT MANAGER

DATE: 5/7/12

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY *Supporting documentation for items 1-6*
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3)  AND IN MY OPINION, ITEM(S) *As Marked* IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Charles Knight  
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)  
Copy: Audit File

10-38 p1

FLORIDA PUBLIC SERVICE COMMISSION  
 AUDIT DOCUMENT/RECORD REQUEST  
 NOTICE OF INTENT

CONFIDENTIAL

TO: Charles Knight UTILITY: FPL  
 AUDIT MANAGER: \_\_\_\_\_ PREPARED BY: Kathy Welch  
 REQUEST NUMBER: 38 - REVISED DATE OF REQUEST: 4/23/12  
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 5/4/12  
 AUDIT PURPOSE Rate Case

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO INQUIRY  OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. In the true-up for the management fee Request 3 page 3,
  - a. Please explain the reduction for October - December and provide support.
  - b. Provide a cumulative trial balance by BA by loc/section (line of business) as of June 30, 2011. (See example from last workpapers 58-1/3-1 attached).
  - c. Provide support for the drivers other than the AMF and the capitalized asset drivers and determine if any descriptions of the drivers on the attached workpaper 58-4 have changed.
2. Please provide the support for the gas plant sale. When did the sale occur?
3. Please provide support for all components of the Massachusetts Formula for PPE, Revenues, and Payroll using actual 2011 costs and the budget used to arrive at the forecast numbers.
4. For the second half of the year, provide a mapping to what codes in what fields identify accounts that are allocated to the old budget unit, location codes. Provide the total of these accounts charged during the six months and a printout of the allocation percents used for the six months. Identify what fields show which drivers are used.
5. In the response to request 3-AMF December 2011 True-Up Entry, page numbered 2, there are Adjustments based on 7/11-12/11 SAP data (see page 8). However, page 8 supports the adjustment on page 3, not the \$501,585 amount. Please provide explanation and support for this amount.
6. Please provide Excel spreadsheets showing total charges for January to June 2011 for Corp. Comm BA01743 Interactive External All, Gen Counsel 10021 Mgmt & Admin 005301, Strategy Pol Bus Proc 11448 Quality Planning 002405, Executive M000900 Ongoing Act M000100.  
 (Source Req. 3 Mgmt Fee true up.)

TO : AUDIT MANAGER

DATE: 6/25/2012

THE REQUESTED RECORD OR DOCUMENTATION:

- Supporting documentation for items 1-6.*
- (1)  HAS BEEN PROVIDED TODAY ON 5/1/12.
  - (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
  - (3)  AND IN MY OPINION, ITEM(S) 3,4,6 IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
  - (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Carmito Arias (for C.K.)  
 (Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)  
 Copy: Audit File

10-38 p2

FLORIDA PUBLIC SERVICE COMMISSION  
 AUDIT DOCUMENT/RECORD REQUEST  
 NOTICE OF INTENT

**CONFIDENTIAL**

TO: Charles Knight UTILITY: FPL  
 AUDIT MANAGER: \_\_\_\_\_ PREPARED BY: Kathy Welch  
 REQUEST NUMBER: 38 - SUPPLEMENTAL DATE OF REQUEST: 4/23/12  
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 5/4/12  
 AUDIT PURPOSE Rate Case

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO INQUIRY  OUTSIDE OF AN INQUIRY

**ITEM DESCRIPTION:**

1. In the true-up for the management fee Request 3 page 3,
  - a. Please explain the reduction for October–December and provide support.
  - b. Provide a cumulative trial balance by BA by loc/section (line of business) as of June 30, 2011. (See example from last workpapers 58-1/3-1 attached).
  - c. Provide support for the drivers other than the AMF and the capitalized asset drivers and determine if any descriptions of the drivers on the attached workpaper 58-4 have changed.
2. Please provide the support for the gas plant sale. When did the sale occur?
3. Please provide support for all components of the Massachusetts Formula for PPE, Revenues, and Payroll using actual 2011 costs and the budget used to arrive at the forecast numbers.
4. For the second half of the year, provide a mapping to what codes in what fields identify accounts that are allocated to the old budget unit, location codes. Provide the total of these accounts charged during the six months and a printout of the allocation percents used for the six months. Identify what fields show which drivers are used.
5. In the response to request 3-AMF December 2011 True-Up Entry, page numbered 2, there are Adjustments based on 7/11-12/11 SAP data (see page 3). However, page 8 supports the adjustment on page 3, not the \$561,585 amount. Please provide explanation and support for this amount.
6. Please provide Excel spreadsheets showing total charges for January to June 2011 for Corp. Comm BA01743 Interactive External All, Gen Counsel 10021 Mgmt & Admin 005301, Strategy Pol Bus Proc 11448 Quality Planning 002405, Executive M000900 Ongoing Act M000100. (Source Req. 3 Mgmt Fee true up.)

TO : AUDIT MANAGER

DATE: 6/14/2012

THE REQUESTED RECORD OR DOCUMENTATION:

*Support documentation for item 2.*

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3)  AND IN MY OPINION, ITEM(S) ALL IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Camilo Arango (for C.K.)  
 (Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)  
 Copy: Audit File

10-38#3

SOURCE

CONFIDENTIAL - RATE CASE AR NO. 18



Florida Power & Light Co.
Rate Case
Dkt# 120015-EI, ACN 12-100-4-1
HTY 12/31/2011

Title WPIS

Net Book For Aircraft As Of February 28, 2011

Main table with columns: Plant Account, Depreciation Group, Engineering In-Service Date, Quantity, Plant To Be Transferred, Reserve of Amount Expensed, Net Book, Appraised Value, Net Book, Gain / (Loss). Includes sub-totals for Aircraft, Previously Expended Items, and Construction Work In Progress (CWIP).

Summary of the Aviation Transfers presented on Feb 28/12

Handwritten calculations: E(1) = 425,545, E(2) = 23,708, 16-13.1, 16-13.1.2, 16-15.1.9, 18,849,918.31, 6,148,551.84

Notes: The reserve and net book information assumes a half month of depreciation for February, 2011. There was no appraisal made for the security cameras. Therefore, they are shown with appraised value equal to original cost.

Note: Audit staff traced amounts to the GL and source documents w/o exception. For journal entry descriptions, see WP 16-13.1.2

16-13.1.1

CONFIDENTIAL

Handwritten signature/initials and date 2/11/12

SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

From WP 16-13.1.1 :

Ref	Entries	Notes	Account	Dr/Cr	Amount	
1	Retire Asset	Done in CATS by Property Accounting	101,000 108,200	or dr	\$ 62,987,433.02 \$ 62,987,433.02	Identical to CMA
2	Credit WO for security damages	Property Accounting will make entry.	108,100 188,120	or dr	\$ 38,828.31 \$ 38,828.31	JV 02-32 Page 21
3	Eliminate reserve for the asset	Property Accounting will make entry. WO 8892-070-0034	188,120 108,900	cr dr	\$ 840.06 \$ 840.06	JV 02-32 pg 24
	Clear Reserve to Misso Deferred Debt Account	WO 1811-070-0010	108,900 188,120	or dr	\$ 22,022,888.87 \$ 22,022,888.87	JV 02-32 pg 24
5	Record Gain on Aircraft	Property Accounting will make entry.	264,311 188,120	or dr	\$ 4,888,871.18 \$ 4,888,871.18	JV 02-32 pg 22 - 24-3 p4
6	Credit WO for fordit	Property Accounting will make entry.	108,100 188,120	or dr	\$ 21,372.34 \$ 21,372.34	JV 02-32 pg 19
7	Expanded Items	Entry done by Jle 02-2011	264,311 188,120	cr dr	\$ 828,783.00 \$ 828,783.00	JV 02-32 pg 24
8	Market overbook entry	Property Accounting will make entry.	264,311 188,120	cr dr	\$ 1,127.68 \$ 1,127.68	JV 02-32 pg 23
9	Def. Tax Related to Dividend	FPL-Tax	186,120 Cr 282,110 db 282,120 db	cr dr dr	\$ 8,445,260.00 \$ 7,284,097.00 \$ 1,211,263.00	JV 02-31 pg 124
10	Dividend to NEI	NEI-CMA	186,120 Cr 438,300 db	cr dr	\$ 18,849,818.21 \$ 18,849,818.21	JV 02-31 pg 28

Note: For Board of Directors' consent for the aircraft transfer, see WPs 16-13.1.4 to 16-13.1.7.

Title: WRS

Florida Power & Light Co.  
Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

©UBM Bank Calculation for Aircraft With USFA- Feb 2011 (New Approval) v83de

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16-13.1.2

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12/27/12

KW  
6/21/12  
06/15/12  
AO

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Florida Power & Light Company  
Dividend of the Aircraft from FPL to NEE  
As of February 28, 2011

Title UPIS

Book Basis of Assets	52,967,433
Accumulated Depreciation	30,944,464
Net Book Value	<u>22,022,969</u>
	*
Tax Basis	26,443,522
Tax Reserve	26,443,522
Net Tax Basis	<u>0</u>
Tax Gain	<u>22,022,969</u>
State Deferred Income Taxes	1,211,263
Federal Deferred Income Taxes	7,284,097
Total Deferred Income Taxes	<u>8,495,360</u> 16-13.1.2

	Account No.	Debit	Credit
Debit Deferred Income Taxes - Federal	282.110	7,284,097	
Debit Deferred Income Taxes - State	282.210	1,211,263	
Misc. Deferred Debits-2010 Aviation Fleet Trans.	186.120		8,495,360

Record the transfer of the deferred taxes related to the dividend on the aircraft.

Transfer is shown as reduction to Deferred Income Taxes and Misc. Deferred Debit, however, the amounts could run thru the income statement with offsets to current tax expense and deferred tax expense.

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J:\TAX\Aviation Transfer - 2011\Sale of aircraft deferred tax.xls

Def Taxes on Tax Gain

SOURCE

PRC

10

**CONFIDENTIAL - RATE CASE AR NO. 18**

16-13.1.3

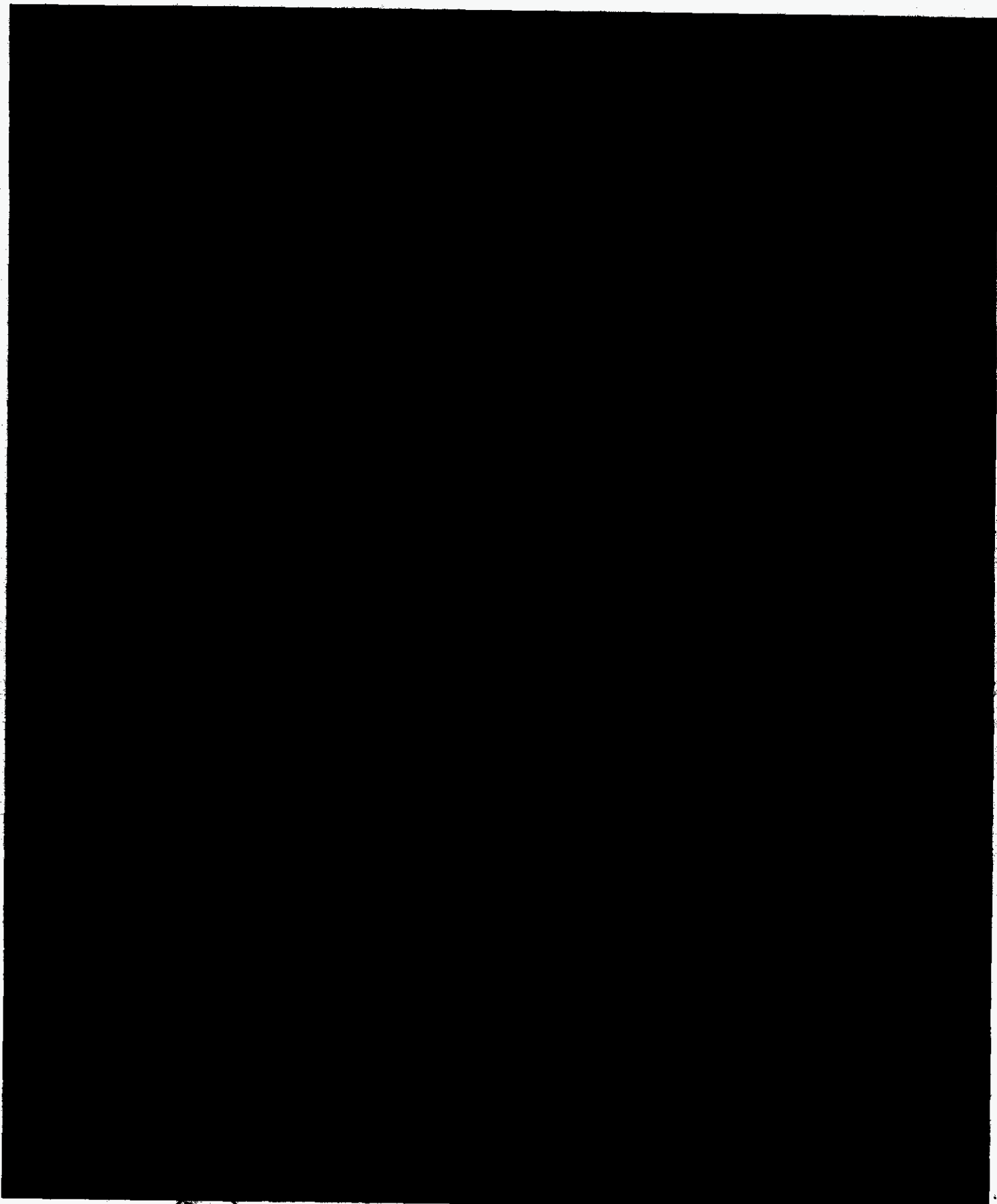
SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

16-13.1.4

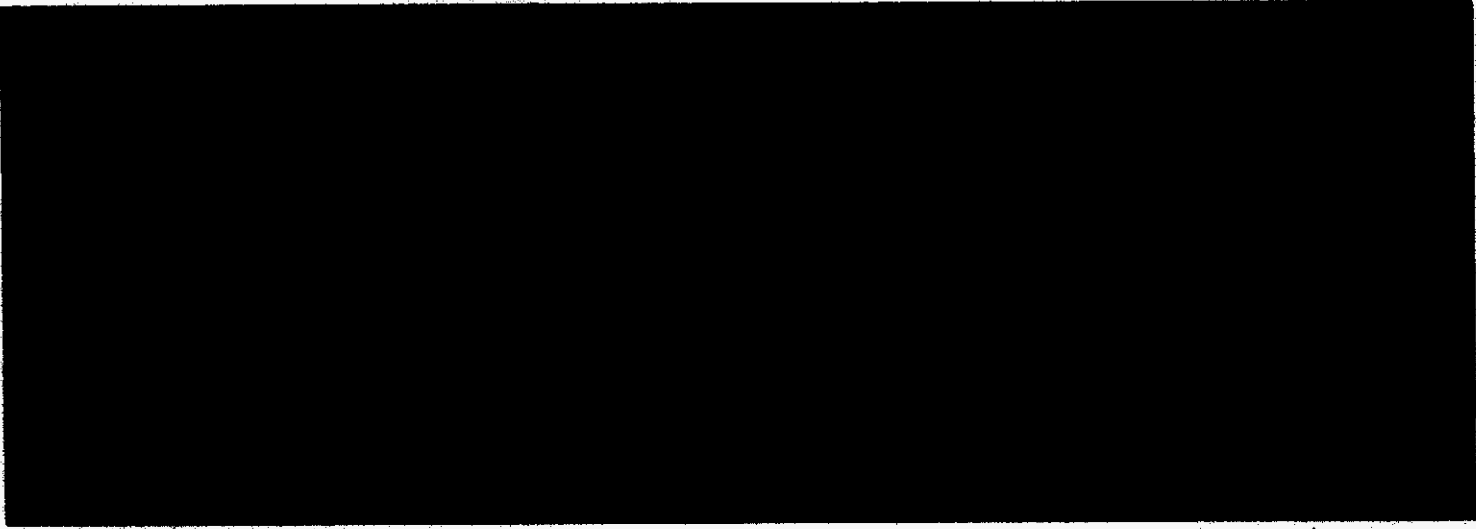




SOURCE ~~(PBC)~~

CONFIDENTIAL - RATE CASE AR NO. 18

16-13.1.5



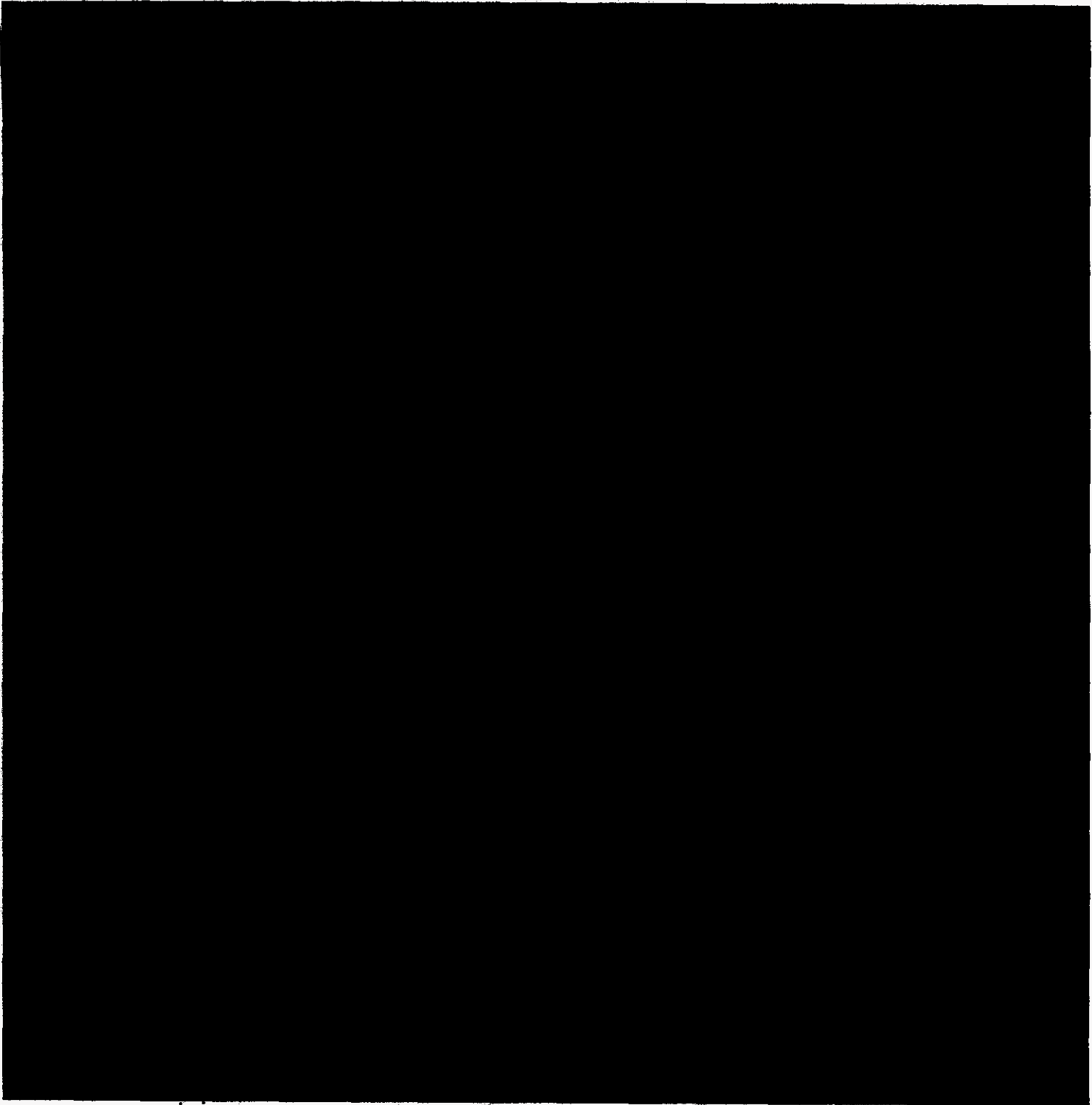
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SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

16-13.1.6 <sup>4</sup>



CONFIDENTIAL

4

SOURCE

PBC

CONFIDENTIAL - RATE CASE AR NO. 18

16-131.7

5



10/12/12  
SS  
@ 6/19/17

Title UPS

ASSIGNMENT AND ASSUMPTION OF AND THIRD AMENDMENT TO AIRCRAFT  
PURCHASE AGREEMENT NUMBER 2000-07-08131 DFJ

THIS ASSIGNMENT AND ASSUMPTION OF PURCHASE AGREEMENT (this "Assignment") is entered into as of this 6th day of May, 2010 (the "Effective Date") by, between and among Florida Power & Light Company, a Florida corporation whose address is 700 Universe Blvd., Juno Beach, FL 33408 ("Assignor"), FPL Group, Inc., a Florida corporation whose address is 700 Universe Blvd., Juno Beach, FL 33408 ("Assignee"), and Dassault Falcon Jet Corp., a Delaware corporation whose address is Teterboro Airport, 200 Riser Road, Little Ferry, New Jersey 07643 ("Seller").

RECITALS:

16-13.1.12 WHEREAS, Assignor is party to that certain Falcon 2000LX Aircraft Purchase Agreement Number 2000-07-08131 DFJ dated as of October 8, 2007, as amended from time to time, executed with Seller (the "Agreement");

WHEREAS, Assignee is the sole shareholder, 100% owner and direct parent company of Assignor;

WHEREAS, in connection with the transfer by Assignor to Assignee of its aviation-related assets and operations, Assignor desires to assign all of its rights and obligations under the Agreement to Assignee, and Assignee desires to assume all of Assignor's rights and obligations under the Agreement, in each case effective as of the Effective Date

WHEREAS, Seller is willing to consent to such assignment, and to release Assignor from further obligations under the Agreement, in each case effective as of the Effective Date;

16-13.1.8 <sup>JK</sup> NOW THEREFORE, in consideration of payment by Assignee to Assignor of U.S. \$12,264,960 (TWELVE MILLION TWO HUNDRED SIXTY FOUR THOUSAND NINE HUNDRED AND SIXTY UNITED STATES DOLLARS), the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

AGREEMENT:

1. Recitals. The parties hereto acknowledge that the aforesaid recitals are true and correct and are deemed incorporated herein.
2. Assignment and Assumption. As of the Effective Date, Assignor does hereby assign, sell, transfer and set over unto Assignee, and Assignee hereby assumes, all of Assignor's right, title and interest in, to and under the Agreement including, without limitation, all of Assignor's right, title and interest in and to any and all prepaid amounts, previously paid installment payments

1 CONFIDENTIAL

SOURCE PBC

Title UPIS

89  
20/15/11

and deposits under the Agreement. Assignee has read all of the terms and conditions of the Agreement and agrees to be bound by and comply with all of the terms, covenants, conditions, and provisions of the Agreement from the Effective Date, as if Assignee had originally executed the Agreement.

3. Consent and Release by Seller. Seller hereby acknowledges and consents to the foregoing assignment and assumption of the Agreement as of the Effective Date. As of the Effective Date, Seller hereby expressly and unconditionally releases and discharges Assignor from any and all obligation, liability or responsibility arising from or as a result of the Agreement.

4. Notices. From the Effective Date, any written notices by Seller under the Agreement shall be addressed and delivered to:

FPL Group, Inc.  
700 Universe Boulevard  
Juno Beach, FL 33408  
Attn: Greg Jacobs, Senior Manager, Fleet Services  
Phone: (561) 691-7066  
Fax: (561) 694-4072

5. Effect of this Assignment. Except as expressly set forth herein, all of the terms and conditions of the Agreement shall remain in full force and effect and this Assignment does not vary or alter the terms and conditions of the Agreement.

6. Due Authorization. Each party hereto confirms that it is validly existing and in good standing under the laws of the state of its organization, has the requisite power to execute and deliver this Assignment, and that its undersigned representative is fully authorized to execute and deliver this Assignment on its behalf.

7. Governing Law. This Assignment will be construed in accordance with, and be governed by, the internal laws of the State of Florida, without regard to the conflict of law provisions thereof.

8. Counterparts. This Assignment may be executed in any number of counterparts, each of which will be deemed to be an original and all of which shall together constitute one and the same Assignment.

[SIGNATURE PAGE FOLLOWS]

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SOURCE



Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title UPIS

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05/10/11

IN WITNESS WHEREOF, the parties hereto have executed, entered into and delivered this Assignment and Assumption of Purchase Agreement effective as of the Effective Date.

ASSIGNOR:

Florida Power & Light Company  
a Florida corporation

By: [Signature]  
Name: Charles B. Sieving  
Title: Executive Vice President & General Counsel  
Date: May 10, 2010

ASSIGNEE:

FPL Group, Inc.  
a Florida corporation

By: [Signature]  
Name: Charles B. Sieving  
Title: Executive Vice President & General Counsel  
Date: May 10, 2010

SELLER:

DASSAULT FALCON JET CORP.  
a Delaware corporation

By: [Signature]  
Name: James V. Marks  
Title: Vice President and General Counsel  
Date: 5/6/10

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SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

16-13.1.11

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title URIS

107  
2011/5/11

**AVIATION MANAGEMENT CONSULTING, INC.**

3645 Foxborough Lane, Suite 1011  
Rockford, IL 61114-7062  
Office: 815-633-1684

May 5, 2010

Florida Power & Light Company  
3800 Southern Blvd, Hangar 1625C  
West Palm Beach, FL 33406

Attn: Mr. Glenn P. Aurelius, Sr. Manager Corporate Aviation

Subject: Falcon 2000LX, Serial Number 217 Transaction Review and Analysis

Transaction Milestones

1. Purchase Agreement Number 2007-07-08131-DFJ for a new Falcon 2000LX was signed on October 8, 2007 <sup>16-13.1.09</sup>
2. Price without optional equipment was: \$28,696,000  
Optional Equipment: \$ 2,070,200  
TOTAL \$ 30,766,200 <sup>16-13.1.8 pg 2</sup>
3. Scheduled delivery date was December 30, 2010
4. Delivery date was rescheduled to February 2011

Evaluation for the current Florida Power and Light contract for Falcon 2000LX, S/N 217

1. Replacement cost new for a 2010/2011 delivery of a Falcon 2000LX is \$883,800 more than the FP&L contract price.
2. No new Falcon 2000LX aircraft on the worldwide market. Only a 2008/2009 previously owned aircraft
3. The current FP&L contract provides a new Falcon 2000LX with your required specifications.
4. The current FP&L contract for Falcon 2000LX, s/n 217 has sellers furnished aircraft, engine and APU warranties.
5. The current FP&L contract includes standard initial training courses for six (6) pilots, approximately \$44,000 per crewmember (\$264,000 value) and six (6) maintenance technicians, approximately \$23,000 per maintenance technician (\$138,000 value) at Flight Safety International.
6. The current FP&L contract has a ten percent (10%) default clause (\$3,165,000)

*"The Wright Appraisers"*  
Aviation Management Consulting, Inc.  
Certified Appraisals-Uniform Standards of Professional Appraisal Practice  
3645 Foxborough Lane • Rockford, Illinois • USA 61114-7062  
Office: 1-815-633-1684 • Fax: 1-815-633-1696

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**CONFIDENTIAL - RATE CASE AR NO. 18**

16-13.1.12<sup>5</sup>



Title UPIS

80/108  
20/15/11

7. The Falcon 2000LX has approximately 4,000 nm range, more than the current Falcon 2000 models.
8. The Falcon 2000 Series has the highest resale (Residual Value) in its class.
9. The current FP&L contract has real dollar value! If the Falcon 2000LX is still needed for the FP&L operation, I recommend retaining the agreement.

**AMCVALUE\$ - Trends and Market Valuation Analysis of Aircraft Values**

Current Market Data:

Over the last two (2) years, an average of three (3) Falcon 2000LX's were remarketed. Currently there are two (2) pre-owned Falcon 2000LX's on the worldwide market. These two (2) Falcon 2000LX's represent two percent (2%) of the 91 Falcon 2000LX's manufactured. The Falcon 2000LX's typically remains on the market for an average of 20 days.

It is generally accepted that a correlation exists between the strength of the resale market and the time it takes to sell an aircraft. While most will agree that this is true, the "time on market" is also partially a function of price. Still, in a "normal market," it usually takes approximately six to eight months to effectively market a properly priced, well-equipped and maintained aircraft.

AMCVALUE\$' appraisal of this FALCON 2000LX indicates that our conclusions are consistent with the data we reviewed. Florida Power and Light Company and AMSTAT 2010 (AMSTAT Corporation) provided this data.

Current Market Value

After review of the specifications of the Falcon 200LX, Serial Number 217, Registration Number TBD in conjunction with a study of the current and historical market for FALCON 2000LX aircraft, and consideration of its "highest and best use," Aviation Management Consulting, Inc. places the subject aircraft at a Current Market Value of: \$31,650,000 USD  
16-13.1.8

These values indicate constant 2010 dollars and have no inflation factors.

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**CONFIDENTIAL - RATE CASE AR NO. 18**

16-13.1.13'

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201/15/11

**MARKET COMPARISON VALUATION APPROACH:**

The Market Comparison Approach estimates value by comparison with aircraft sold in the current market, with adjustments made for all differences, which affect value, such as differences in characteristics of value and in time. Each aircraft sold is compared to the aircraft to be appraised, and an amount is added to or subtracted from the price achieved for every difference, with the sum yielding an indication of value. The Market Comparison Approach is most reliable with manufactured products, when the items sold are identical to the one being appraised.

The only adjustments needed would be for any intangible differences such as warranty and service, for any change in value since the sale was made and for any differences between the circumstances of the sale and the circumstances of the appraisal.

The "market" is not a coherent organism with a strong will and one mind but is a great many individuals acting on their own preferences according to their own criteria. Through their actions, trends become discernible; the probability of these trends continuing will vary with their consistency and the number of actions (sales) realized over time.

**COST COMPARISON VALUATION APPROACH:**

The Cost Approach is one of the three recognized approaches used in appraisal analysis. This approach is based on the proposition that the informed purchaser would pay no more for a property than the cost of producing a substitute property with the same utility as the subject property. It considers that the maximum value of a property to a knowledgeable buyer would be the amount currently required to construct or purchase a new asset of equal utility. When the subject asset is not new, the current cost new for the subject must be adjusted for all forms of depreciation and obsolescence as of the date of the appraisal. This approach has its theoretical basis in the Principle of Substitution, which states, "The value of a thing tends to be determined by the cost of acquiring an equally desirable substitute."

This appraisal sets forth our findings and professional conclusions based upon an investigation of conditions affecting Current Market Value, (market comparison approach) and is subject to the Statement of Assumptions/Limiting Conditions, Valuation Methodology Terms & Definitions, which will assist in avoiding erroneous interpretation of this appraisal. Additionally, it is important to understand the AMC\VALUES\Valuation Methodology used for this appraisal.

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SOURCE



**CONFIDENTIAL - RATE CASE AR NO. 18**

16-13.1.14

Page 4

Title UPIS

110  
09/15/12

AMCIVALUES\$ has no control over asset depreciation. These factors could be one or more of the following;

- > Technical Obsolescence
- > Functional Obsolescence
- > Economic Obsolescence
- > Physical Deterioration

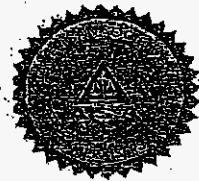
Definitions for these terms appear in Terms and Conditions (on file at Aviation Management Consulting, Inc)

Unless otherwise stated, the value given in this appraisal report represents my professional opinion of value as of this 5<sup>th</sup> day of May 2010 and is null and void and may not be relied upon for any purpose, 30 days after this date.

Kenneth M. Dufour, ASA  
Accredited Senior Appraiser  
Machinery and Technical Specialties (Aircraft)  
American Society of Appraisers

Leo V. Heidemann, ASA  
Accredited Senior Appraiser  
Machinery and Technical Specialties (Aircraft)  
American Society of Appraisers

President/CEO  
AMCIVALUES\$  
AVIATION MANAGEMENT CONSULTING, INC.



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3645 Foxborough Lane • Rockford, Illinois • USA 61114-7062  
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SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

16-13.1.15

A

B

1 Florida Power & Light Co.  
2 Rate Case  
3 Dkt# 120015-EI, ACN 12-100-4-1  
4 HTY 12/31/2011

16W  
6/27/12  
2012/22/12

5 Florida Power & Light Co.  
6 Rate Case Audit  
7 Docket 120015-EI; ACN 12-100-4-1  
8 Historical Test Year Ended December 31, 2011  
9 GO Sale

7 Title GO Sale

C D E F G H I

10 Summary of GO Agreement of Purchase and Sale

- 11 Sales Price was 537,000,000
- 12 Settlement Agreement with FPL and GO buyer (Orot Flagler, LLC) of GO agreed that Orot would pay broker [redacted] for negotiating sale.
- 13 Sales Date was September 20, 2010; Closing Date was April 28, 2011
- 14 Seller will lease a portion of the property from buyer, [redacted] EF at [redacted] and 875 parking units [redacted]
- 15 [redacted]
- 16 [redacted]
- 17 [redacted]
- 18 [redacted]
- 19 [redacted]
- 20 [redacted]
- 21 [redacted]

			M	N	
		4/28/2011	YE ADJ	12/31/2011	
22	UPIS	16-13.2.1	\$ 56,091,460	(11,198)	\$ 56,080,262
23	PHFU		524,013		524,013
24	Const not Classified		136,266		136,266
25	CWIP		33,858	539,528	573,386
26	Est construction costs		584,893	(494,893)	90,000
27	Reserve		(24,614,072)		(24,614,072)
28	NBV		\$ 32,756,419	\$ 33,437	\$ 32,789,855
29	Sales Price	16-13.2.1	37,000,000		37,000,000
30	less closing costs		(268,174)	(151,595)	(419,769)
31	Gain on Sale per audit		3,975,407	(185,032)	3,790,376
32	Gain on Sale per GI		3,975,407	(185,032)	3,790,376
33	Variance		\$ (0)	\$ -	\$ -

34 12 In 2011, Acct 931 - Rents increased 556% from 2010 and 415% from 2006. For 2013, it's projected to be 119% greater than 2011.

35 13 Cost benefit analysis:

36	NBV 12/31/11	\$	31,602,456	excludes PHFU and CWIP
37	Projected WACC requested	21-3	7%	
38	ROI		2,212,172	
39	plus Depreciation Expense	16-13.2.9	1,243,718	
40	plus Real Estate Taxes	16-13.2.11	947,729	
41	Own		\$ 4,403,618	

42	12 months Rent Expense	931	[redacted]	A
43	12 months Amortized Gain	407.4	(758,075)	
44	Rent		\$ [redacted]	
45	Variance:		\$ [redacted]	
46			- 160,485	

47 A Since, auditor didn't have actual operating costs for 2011, we removed rent expense applicable to operating costs for comparison purposes. DD

51  
52  
53 ② 947,729  
54 787,244  
55 160,485

16-13.2.5  
20 = 31,466,190

56 Note 1: See WPs 16-13.2.6 to  
57 16-13.2.8 for FPL's  
58 cost benefit analysis,  
59 which included operating  
60 costs from 2006 + 2007  
61 to project to YE 2010.

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62 Note 2: Using the 2010 real  
63 property taxes vs. the  
64 projected 2011 property  
65 taxes from the closing stmt  
66 decreases the variance.  
67 However, netting the GO is  
68 still a benefit to the ratep  
69 than FPL owning the build

SOURCE As Referenced

16-13.2

*KW 6/27/12*

**B**  
101 and 105 **3** **C**

- 4 Sale Price: General Office Building and associated land
- 5 Less:
- 6 Closing costs
- 7 Prorated Taxes
- 8 Credit April Rent
- 9 Credit May Rent
- 10 Title Insurance
- 11 Improvement Agreement
- 12 Plus Buyer Tree Credit
- 13 Amount Received CARMS:

16-13.2.5	\$ (37,000,000.00)	16-13.2.1
	\$ 315,909.56	
	\$ (35,972,503.33)	

*2/6/12*

- 14 SALE PRICE:
- 15 Less:
- 16 Land-Original Costs/Expenses Future Use Property
- 17 Land and Building Net Book Values
- 18 Closing Costs WO 2005-070-0642
- 19 Closing Costs from closing Statement
- 20 106. Property Original Cost
- 21 107 Property Original Cost
- 22 107.100 Estimate Remaining Construction Costs
- 23 INITIAL (GAIN)/LOSS:

	\$ (37,000,000.00)	
16-13.2.5	\$ 524,013.04	16-13.2.1
	\$ 31,477,388.53	
	\$ 11,924.03	
	\$ 258,250.00	
	\$ 136,266.29	
	\$ 33,857.59	
	\$ 584,893.41	
	\$ (3,975,407.11)	

**E**

24 Florida Power & Light Co.  
25 Rate Case  
26 Dkt# 120015-El, ACN 12-100-4-1  
27 HTY 12/31/2011  
28 Title UPIS

*W* SOURCE 

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*(P1) P3*

ccv  
16-13.2.

SOURCE

CONFIDENTIAL - RATE CASE AR NO. 18

Recognition of gain from sale of GO

GO sale gain as of April 2011

3,790,375.52

Years (a) 5 (b) 7 (c) 7

Deferred Asset (difference between GAAP and FPSC)

To comply with GAAP and FPSC relating to the amortization of deferred gain as of December 2011

Months

Months	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Sub-total amortized
60	66,256.79	66,256.79	66,256.79	66,256.79	66,256.79	66,256.79	66,256.79	66,256.79	526,568.13
64	45,128.52	45,128.52	45,128.52	45,128.52	45,128.52	45,128.52	45,128.52	45,128.52	580,888.14
	21,138.27	21,138.27	21,138.27	21,138.26	21,138.27	21,138.27	21,138.27	17,842.10	165,574.99

P14 P15 P16 P17 P18 P19 P20 P.13

Deferred Gain

254,306 = 2602115	3,790,375.52 → P27
88	
May-11	66,256.79
Jun-11	66,256.79
Jul-11	66,256.79
Aug-11	66,256.79
Sep-11	66,256.79
Oct-11	66,256.79
Nov-11	66,256.79
Dec-11	62,765.62
	526,568.13
	3,263,812.39 → P13
	3,263,812.39

Deferred Asset (d)

2802006	
May-11	21,138.27
Jun-11	21,138.27
Jul-11	21,138.27
Aug-11	21,138.26
Sep-11	21,138.27
Oct-11	21,138.26
Nov-11	21,138.27
Dec-11	17,842.10
	165,574.99

Amort. of Prop. Gain (5 yrs)

407,410 = 5981029	
May-11	66,256.79
Jun-11	66,256.79
Jul-11	66,256.79
Aug-11	66,256.79
Sep-11	66,256.79
Oct-11	66,256.79
Nov-11	66,256.79
Dec-11	62,765.62
	526,568.13

Other Deferred Credits (7 yrs) (e)

8749350	
May-11	21,138.27
Jun-11	21,138.27
Jul-11	21,138.27
Aug-11	21,138.26
Sep-11	21,138.27
Oct-11	21,138.26
Nov-11	21,138.27
Dec-11	17,842.10
	165,574.99
Jan-00	165,574.99

A22

= Σ A2

December entries, and including adjusting entry to comply with GAAP requirement

#1	Deferred Asset	Acct# 2802006	147,932.88	147,932.88
		Other Deferred Credits Acct# 8749350		
	To record deferred asset relating to the amortization of deferred gain as of November 2011			
#2	Deferred Gain	Acct# 254,306 = 2602115	62,765.62	62,765.62
		Amort of prop. Gain Acct# 407,410 = 5981029		
	Journal Entry to record amortization of deferred gain relating for the December period with Data from the Profit on Sale System			
#2	Deferred Asset	Acct# 2802006	17,842.10	17,842.10
		Other Deferred Credits Acct# 8749350		
	To record deferred asset relating to the amortization of deferred gain for the December period			

P26

PCC6722 ↓ p-37

↓ P13

PC 6722 ↓ p-37

Key: a Five year amortization of deferred gain is based on FPSC ruling. These amount represent what has been booked via the Profit & Sales systems as of October 2011

- b Seven year amortization of deferred gain is based on GAAP
- c Amount that should have been recorded as a deferred assets to comply with GAAP
- d As these transactions represent a GAAP requirement
- e As these transactions represent a GAAP requirement

Title

10/15

Florida Power & Light Co. Rate Case DK# 120015-EI, ACN 12-100-4-1 HTY 12/31/2011

CONFIDENTIAL

16-13.2.3

(P2)

10/15/11 31 6/27/11

Kate Ussu  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

BOOK CALCULATION FOR GO BUILDING AS OF 04/30/2011

Asset Type	Reserve Account	Utility Account	Depr Group	Original Cost	April 2011 Res
10000 Electric Pk	108.100	38900 - Land & Land Rights	38900AZ-CC0642-GO Bldg	492,315.89	
		38900 - Land & Land Rights Total	38900AZ-CC0642	492,315.89	
		39000 - Structures & Improvements	39000AZ-CC0642-GO Bldg	88,198.85	
				54,532,164.16	
				54,620,263.01	
				55,112,678.30	
108.1 Total		39000 - Structures & Improvements Total		377,469.73	
				377,469.73	
		39000 - Structures & Improvements	39000AZ-CC0642-GO Bldg	377,469.73	
		39000 - Structures & Improvements Total		377,469.73	
108.128 Total	108.128			522,579.88	
				522,579.88	
10000 Electric Pk in Service Total	108.100	38900 - Land & Land Rights	38900AZ-CC0642-GO Bldg (105000)	1,433.16	
		38900 - Land & Land Rights Total		1,433.16	
		39000 - Structures & Improvements	39000AZ-CC0642	524,812.04	
		39000 - Structures & Improvements Total		524,812.04	
108.1 Total				526,245.20	
				(10,423.12)	
05000 Electric Pk in Service Total	108.100	39000 - Structures & Improvements	39000AZ-CC0642	146,589.41	
			39000AZ-CC0642-GO Bldg	136,268.29	
		39000 - Structures & Improvements Total		136,268.29	
108.1 Total				136,268.29	
10000 Electric Pk in Service Total				66,150,427.99	
Grand Total					

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Asset Type	Reserve Account	Utility Account	Depr Group	Original Cost	April 2011 Res
101000 Electric Pk	111.315	38720 - Communications Equipment-Amort	38720AA-D10785	801,311.53	
		38720 - Communications Equipment-Amort Total		801,311.53	
111.315 Total				801,311.53	
101000 Electric Pk in Service Total				801,311.53	

NOTE: I'm not sure of the vintage of any other of the additional equipment except for the satellite antenna shown above, so it has been excluded from the net book calculation.

101	58,081,450.18	(B)
105	524,013.04	(C)
108	136,268.29	(C)
Total	58,761,738.49	

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Closing Statement Information

16-13.2.2 \$ (37,000,000.00) 16-13.2

Sale Price: General Office Building	\$ 315,909.58
Less:	
Closing costs	
Pro-rated Taxes	
Credit April Rent	
Credit May Rent	
Title Insurance	
Improvement Agreement	
Plus Buyer Tree Credit	
Amount Received CARMS:	\$ (35,972,503.33)

Ref	Entries	Note	Account	Dr/Cr	Amo
1	Retire Asset	Done in CATS by Property Accounting	101.000	cr	\$ 51
			108.200	dr	\$ 52
					\$ 53
			106.050	cr	\$ 54
			107.100	dr	\$ 55
2	Credit WC's for 108.100 activity	2005-70-389.100-642-790	108.900	cr	\$ 31
	Offset CWIP sale work order		108.900	dr	\$ 56
3	Eliminate reserve for the assets	2005-70-108.900-642-790	108.900	cr	\$ 57
	Eliminate reserve for the assets	2005-70-108.900-642-790	108.900	dr	\$ 58
	Eliminate reserve for the assets	2005-70-108.900-642-790	105.000	cr	\$ 59
	Eliminate 105 asset	2457-70-389.100-642-790	107.100	dr	\$ 60
	Offset CWIP sale work order		107.100	cr	\$ 61
4	Credit WC's for CRE misc. capital	2005-70-389.100-642-790	107.050	cr	\$ 62
	accruals		107.100	dr	\$ 63
	Offset CWIP sale work order				\$ 64
5	Credit WC's for misc CWIP projects	2005-70-389.100-642-790	107.050	cr	\$ 65
	Debit Sale wo offset gain		107.100	dr	\$ 66
6	Record Deferred Gain on Sale P115V	2005-70-389.100-642-790	254.308	cr	\$ 67
	Offset CWIP sale work order		107.100	dr	\$ 68
7	Offset CWIP sale work order	2005-70-389.100-642-790	107.100	cr	\$ 69
	Record Prorate Taxes		236.205	dr	\$ 70
8	Credit April Rent	Property Accounting will make entry.	931.000 loc 642 eac 639	cr	\$ 71
	Credit May Rent		165.100 loc 642 eac 639	cr	\$ 72
	Offset CWIP sale work order		107.100	dr	\$ 73
	Offset CWIP sale work order	2005-70-389.100-642-790	107.100	cr	\$ 74
	Offset CWIP sale work order	2005-70-389.100-642-790	107.100	dr	\$ 75
9	Transfer fund to work order	2005-70-389.100-642-790	186.100	cr	\$ 76

Estimated Accruals - provided by CRE  
Carpet  
Purchase new furniture for the GO  
Install PDU at the GO fourth floor  
GO Isolation  
Minus Actual

(need more information on this from CRE) Note: 1 and Note 2

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PBC

P3

16-13.2.1

SOURCE

PBC

CONFIDENTIAL - RATE CASE AR NO. 18

16-13.2.9

IO P0000044172 = 2005-070-642 - GENERAL OFFICE BUILDING AND LAND SALE - ADJUSTMENT TO INITIAL GAIN RECORDED APRIL 29, 2011  
9250 W. FLAGLER STREET, MIAMI, FL 33174

Title UPIS  
Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011  
Florida Power & Light Co.

ACCOUNT	DESCRIPTION	ACTUAL COSTS	ESTIMATED COSTS	TOTAL COSTS
P00000024219	GO Carpet Installation	\$ 19,824.17		
P00000024221	New furniture at GO	\$ 550,723.65		
P00000050877	Install PDU at the GO 4th floor	\$ 48,895.49		
P00000021351	GO Isolation	\$ 459,202.60		
P00000021351	Per Marts, There will be an additional \$90,000 to be charged on P00000021351		\$ 90,000.00	
		\$ 579,385.91	\$ 90,000.00	\$ 669,385.91
	Actual costs already deducted from gain (JV 32, PG 26) from orders originated due to the GO sales			\$ (83,857.59)
	Estimated accruals already deducted from gain (JV 32, PG 26) from work orders originated due to the GO sales			\$ (534,893.41)
	Additional deduction from gain from work orders originated due to the GO sales 1			\$ 44,634.91

P00000044172	Sales of GO - actual charges on P00000044172 = 2005-70-642	\$ 153,519.08		
P00000044172	actual costs on work order already deducted from gain on April 29, 2011	\$ (11,924.03)		
P00000044172	Additional deductions from gain due to actual costs incurred on P00000044172			\$ 151,595.06
	Adjustment due to the retained 3.2143 acres from tract 7			(10,871.50)
	Sub-total deduction from the gain recorded on April 29, 2011			\$ 185,858.47
	Credit on account 106.050 = 2602300 for \$136,266.29 on April 29, 2011, and the debit on account 160.050 = 2602300 for \$135,439.41 for the retirement in the month of June 2011	\$ (136,266.29)		
	Debit on account 160.050 = 2602300 for \$135,439.41 for the retirement in the month of June 2011	\$ 135,439.41		
	Additional gain due to the overstated accrual recorded on April 29, 2011			\$ (826.88)

CALCULATION OF THE TRUE-DOWN AS OF DEC 7, 2011

ACCOUNT	DESCRIPTION	DEBIT	CREDIT	PROFIT CENTER	Order (Stat or Internal)
2602300 5959988	Utility Plant in Review - Work Order problems - 106.050 To credit account 107.100 = 2609300 (To reverse additional credit recorded on account 106.050 = 2602300 for \$826.88 on April 29, 2011)	\$ (826.88)	\$ (826.88)	6722	P0000044172
5959988 3602115	To debit account 107.100 = 2609300 Other Reg Liab - Deferred Gain Land Sales Plant in Service - 254.306 (To record gain due to the additional deduction recorded on April 29, 2011)	\$ (826.88)	\$ (826.88)	6722	P0000044172
3602115 5959988	Other Reg Liab - Deferred Gain land sales plant in service - 254.306 To debit Utility plant in review - 106.100 = 2602400	\$ 185,858.47	\$ 185,858.47	6722	P0000044172

CONFIDENTIAL

32  
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SOURCE



CONFIDENTIAL - RATE CASE AR NO. 18

	A	B	C	D	E
1		10 2005-70-0642 General Office Building and Land Sale 9250 W. Flagler Street, Miami Fl			
2					
3		Initial Calculation	True-up Calculation		Comments
4	101 3	16-13.2.11	16-13.2.2		
5	Sale Price: General Office Building and associated land	\$ (37,000,000.00)	\$ (37,000,000.00)		
6	Less:				
7	Closing costs	\$ 315,909.58			
8	Prorated Taxes				
9	Credit April Rent				
10	Credit May Rent				
11	Title Insurance				
12	Improvement Agreement				
13	Plus Buyer Tree Credit				
13	Amount Received CARMS:	\$ (35,972,503.33)			

31 Florida Power & Light Co.  
 32 Rate Case  
 33 DK# 120015-EI, ACN 12-100-4-1  
 34 HTY 12/31/2011  
 35 Title LRP/S

		(37,000,000.00)	\$	(37,000,000.00)	\$
14	SALE PRICE:				
15	Less:				
16	Land-Original Costs/Expenses Future Use Property	\$ 524,013.04		\$ 524,013.04	
17	Land and Building Net Book Values	\$ 31,477,388.53		\$ 31,477,388.53	
18	Closing Costs WO 2005-070-0642	\$ 11,924.03		\$ 163,519.04	Actual charges on P00000044172 Sales of GO = 2005-70-642
19	Closing Costs from closing Statement	\$ 256,250.00		\$ 256,250.00	
20	106. Property Original Cost	\$ 136,266.28		\$ 136,266.28	Actual charges from related WOs: P00000011704; P00000016054; P00000014623 + \$826.88 Transferred back to asset location GO (land & bldg only) - 6081000000
21	107 Property Original Cost	\$ 33,857.59		\$ 673,385.91	Actual charges from related WOs: P00000024219; P00000024221; P00000050877;
22	107.100 Estimate Remaining Construction Costs	\$ 584,893.41		\$ 90,000.00	Estimated charges from WO = P00000021351
23	Adjustment due to the retainment of 3.2143 acres from tract 7	\$		\$ (10,371.50)	
24	Additional gain due to the overstated accrual recorded on April 29, 2011	\$		\$ (826.88)	
25	Additional gain due to the overstated accrual recorded on April 29, 2011	\$ (3,976,407.11)		\$ (3,790,375.52)	
26	CALCULATED (GAIN)/LOSS:	\$ 185,858.47		\$ (826.88)	
27	Additional Deduction to Adjust from the Gain Recorded on April 29, 2011	\$ (826.88)		\$ (826.88)	
28	Additional gain due to the overstated accrual recorded on April 29, 2011	\$ (3,790,375.52)		\$ (3,790,375.52)	
29	Additional gain due to the overstated accrual recorded on April 29, 2011	\$		\$	
30	RECONCILED CALCULATED (GAIN)/LOSS:	\$		\$	

30 ① = 31,466,190 16-13.2  
 31 ② = 419,769

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 2/15/11  
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CONFIDENTIAL

16-13.2

PS

A B C D E F G H I J K

**Accumulation Status Quo**

Debt	40.86%	5.28%	2.16%	1.3163%	1.3163%
Equity	59.12%	11.00%	10.89%	8.6832%	7.6832%
Total	100.00%		12.73%	7.8215%	

**PL Cash Flow Statement (\$K) - Status Quo**

Revenue	9,493	9,493	11,711	11,711	10,775	10,775	10,963	10,963	11,172	11,172	11,415	11,415
Customer Revenues												
Operating Expense			6,931	7,063	7,340	7,462	7,772	7,821	8,227	8,368	8,723	8,888
Total Operating Expense			4,780	4,448	3,438	3,283	3,191	3,042	2,944	2,784	2,882	2,820
Pre-tax Cash Flow	3,047	2,922	(1,844)	(1,783)	(267)	(1,270)	(1,231)	(1,174)	(1,136)	(1,074)	(1,039)	(972)
Taxes	286	286	274	287	267	287	227	267	267	267	267	267
Tax Shield	2,135	2,061	2,410	3,123	2,377	2,280	2,227	2,138	2,076	1,977	1,921	1,818
Cash Flow												
NPV	26,608											

**FPL Income Statement (\$K) - Status Quo**

Revenue	9,493	9,493	11,711	11,711	10,775	10,775	10,963	10,963	11,172	11,172	11,415	11,415
Customer Revenues												
Operating Expense	1,326	1,352	1,403	1,430	1,486	1,515	1,573	1,603	1,666	1,688	1,766	1,801
Maintenance Costs	542	552	573	584	607	618	642	655	680	693	721	736
Administration Costs	167	160	168	169	175	179	186	188	197	200	208	213
O&M Maint Projects	2,110	2,151	2,232	2,274	2,383	2,409	2,502	2,550	2,649	2,701	2,808	2,864
Utilities Costs	731	745	955	973	819	835	867	884	918	938	973	992
Security O&M Costs	803	820	894	707	735	749	1,071	1,091	1,133	1,165	1,202	1,225
Property Tax - Real	656	668	23	114	119	25	26	28	27	28	29	30
Property Tax - Personal	22	22	112	692	119	121	128	128	133	136	141	144
Property Insurance	150	160	710	692	692	692	692	692	692	692	692	692
Additional O&M Expense for Bathrooms			7,641	7,786	8,032	8,174	8,464	8,613	8,920	9,080	9,415	9,567
Amortization/Depreciation	8,656	8,731			2,743	2,601	2,498	2,380	2,282	2,082	2,000	1,828
Total Operating Expense	2,887	2,782	(487)	(473)	2,270	2,142	1,787	1,745	1,442	1,054	636	574
Operating Income	2,400	2,289	3,602	3,456	875	826	2,066	1,931	1,860	1,713	1,648	1,489
Interest Expense	826	883	1,390	1,333	1,395	1,315	1,269	1,139	1,117	991	912	816
Pre-Tax Income	1,474	1,406	2,212	2,123	480	511	797	792	743	722	736	673
Taxes												
Net Income												
ROE	11.0%	10.8%	11.0%	17.2%	16.4%	11.9%	10.7%	10.4%	11.0%	10.8%	10.4%	9.8%

**Customer Revenue Calculation - Status Quo**

G.O.	24,436	24,148	24,458	23,748	25,160	24,467	23,776	23,063	22,381	21,699	21,008	20,314	19,622	18,930	18,238	17,545	16,853
Land	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Total PPE	26,853	25,163	25,473	24,763	26,175	25,482	24,790	24,078	23,404	22,714	22,021	21,328	20,637	19,945	19,253	18,560	17,868
Depreciation	690	690	710	710	692	692	692	692	692	692	692	692	692	692	692	692	692
Ending PPE	26,163	24,473	24,764	24,054	26,482	24,790	24,086	23,406	22,714	22,021	21,328	20,637	19,945	19,253	18,560	17,868	17,176
2,124 Depr Add Back	(530)	(530)	(530)														
Deferred Tax Rate Base	2,835	2,768	2,701	2,628	2,581	2,483	2,416	2,347	2,279	2,211	2,143	2,075	2,007	1,939	1,871	1,803	1,736
ROI	2,687	2,808	2,855	2,774	2,964	2,845	2,805	2,728	2,548	2,567	2,487	2,408	2,328	2,249	2,169	2,090	2,010
Depreciation	690	690	710	710	692	692	692	692	692	692	692	692	692	692	692	692	692
Added depreciation	(530)	(530)	(530)														
Amortization	6,447	6,571	6,677	6,931	7,063	7,188	7,340	7,462	7,625	7,772	7,921	8,072	8,227	8,388	8,544	8,723	8,895
Expense Recovery	9,493	9,539	11,711	10,415	10,720	10,778	10,837	10,899	10,963	11,031	11,100	11,172	11,248	11,328	11,415	11,508	11,597
FPL Revenue Requirement	1,474	1,434	1,468	1,417	1,514	1,473	1,433	1,392	1,351	1,311	1,270	1,230	1,189	1,148	1,108	1,067	1,027
Net Income																	

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27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

16

6/15/11

Assumptions - Sale of G.O.

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Tax Rate	38.58%
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Capital	40.88%	5.25%	2.15%	1.3183%
Debt	59.12%	11.00%	10.59%	6.5032%
Equity				7.8215%
Total	100.00%	0.00%	12.73%	

Book Gain	
Sale Price	37,000
Book Basis	27,452
Book Gain	9,548

Tax Gain	
Sale Price	37,000
Tax Basis	19,135
Tax Gain	17,865

FPL Cash Flow Statement (\$k) - Sale of GO

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue	9,493	9,493		7,039	7,039		12,654	12,654		
Customer Revenues	37,000	-		-	-		-	-		
Sale of G.O.	46,493	9,493		7,039	7,039		12,654	12,654		
Total Revenue										
Operating Expense										
G.O. Expense				16	16		37			
Reconfiguration & Moving Expense	1,812	16			4,900		4,655			
Relocation Expense										
Pre-tax Cash Flow	34,961	1,390		(1,676)	(6,901)		(1,751)	12,654		
Taxes	(13,482)	(536)		647	2,862		676	(4,881)		
Tax Shield	7,381									
NPV	28,924	3,318		(838)	(1,030)	(4,239)	(838)	(1,076)	7,773	

FPL Income Statement (\$k) - Sale of GO

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue	9,493	9,493		7,039	7,039		12,654	12,654		
Customer Revenues										
Operating Expense										
Operating Income	(236)	1,406		(1,661)	(1,985)		2,941	12,654		
Gain on Sale	1,364	1,364		1,364	1,364		1,364	-		
Reconfiguration & Moving Expense	(1,812)	(16)		(16)	(16)		(37)	-		
Relocation Expense					(4,900)		(4,655)	-		
Interest Expense										

Title  
NPIS

DK# 120015-El, ACN 12-100-4-1  
HTY 12/31/2011

Florida Year & Light Co.  
Rate Case

11/16/12  
12/15/12

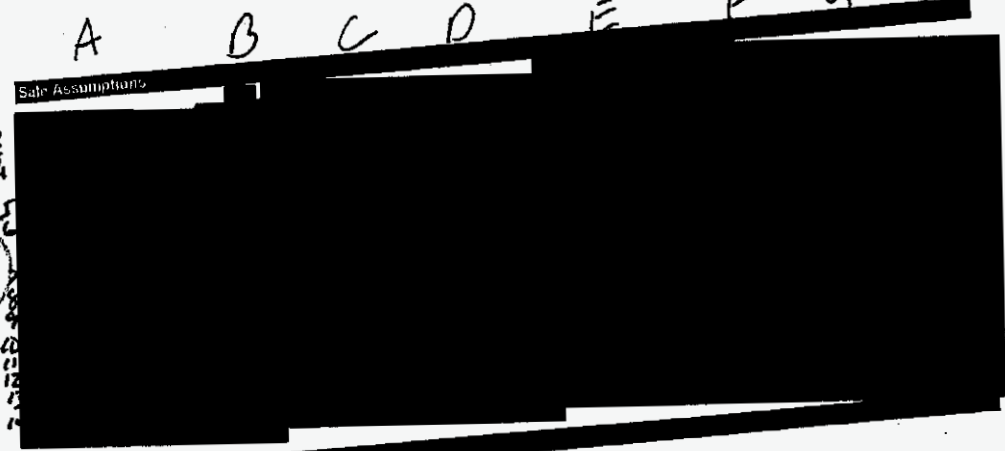
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A B C D E F G H

SOURCE

PRC



15 Sale Assumptions

16	Sale Price	\$37,000,000	Tax Basis	\$19,134,983
17	Book Basis	\$27,451,525	Tax Gain	\$17,865,017
18	Book Gain	\$9,548,475		
19	Rate Cases	3yr		

20 O&M Assumptions (\$2010)

21	Maintenance Costs	\$1,251,013
22	Administration Costs	\$510,874
23	O&M Maint Projects	\$147,712
24	Utilities Costs	\$1,889,842
25	Security O&M Costs	\$689,519
26	Taxes - Real Property	\$851,284
27	- Personal Property	\$618,981
28	& Liability Insurance	\$20,850
29	Depreciation	\$1,805,074
30	Total O&M	\$7,584,929

31 Ongoing Service Expense (\$2010)

32	Helicopter	\$318,325
33	Cafeteria	\$128,048
34	Health Center	\$905,388
35	Fitness Center	\$367,408
36	Total O&M	\$1,717,168

Maintenance Costs	\$938,260	Changed to equate to 75% of costs	\$312,753
Administration Costs	\$363,158	Changed to equate to 75% of costs	\$127,719
O&M Maint Projects	\$110,784	Changed to equate to 75% of costs	\$38,928
Utilities Costs	\$1,492,382	Changed to equate to 75% of costs	\$497,461
Security O&M Costs	\$689,519	Changed to equate to 75% of costs	\$0
Taxes - Real Property	\$425,832	Changed with cost borne by buyer	\$425,832
- Personal Property	\$818,981		\$0
& Liability Insurance	\$20,850		\$0
Depreciation	\$4,679,363		
Total O&M			

Reduction of expenses	508	
Reduction of Property tax	822	
Reduction of leased space	172	
	1302	-51

CONFIDENTIAL

Title WRIS

Florida Power & Light Co.  
Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

*Handwritten signature and date: 10/15/12*

16-13.2.8

**Audit Request #46 – Item 3**

*WV  
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FPL sold the GO building in mid 2011; therefore, the actual tax bill for 2011 would have been the responsibility of the new owner. The bills get mailed around Nov 1<sup>st</sup> and FPL is no longer the owner of record. On the closing documents of the sale of the GO, the new owner was credited an amount equal to FPL's pro rata share of the annual property taxes for the period in 2011 for which FPL owned the building. The attached closing statement shows the pro rata portion of the property taxes FPL paid to the new owner through a credit on the closing statement.

*Note: See WPs 16-13.2.11 to 16-13.2.14. Ⓢ*

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title UPIS

**CONFIDENTIAL**

SOURCE



**CONFIDENTIAL - RATE CASE AR NO. 46 - ITEM NO. 3**

*P1  
16-13.2.10*

1 Florida Power & Light Co.  
 2 Rate Case  
 3 Dkt# 120015-EI, ACN 12-100-4-1  
 4 HTY 12/31/2011

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**CONFIDENTIAL**

5 Title RPIS BUY-SELL CLOSING STATEMENT

6 **SELLER:** Florida Power & Light Company  
 7 **BUYER:** Orof Flagler LLC, a Florida limited liability company  
 8 **CLOSING DATE:** April 28, 2011  
 9 **PROPERTY:** Certain real property located at 9250 West Flagler Street, Miami, Florida and 195 SW 92nd Avenue, Miami, Florida.  
 10  
 11 **CLOSING AGENT:** Greenberg Taurig, P.A. as agent for Chicago Title Insurance Company

9/15/12

12	Purchase Price		
13			
14	Deposit (held by Closing Agent)	\$7,700,000.00	
15	Proration of 2011 Real Estate Taxes from 1/1/2011 to 4/28/2011 (See Note 1)	315,909.86	16-13.2.5
16	Seller Improvement Agreement Credit		
17	Seller Title Insurance Cost Credit		
18	Credit for April Rent - FP&L (3 days)		
19	Credit for May Rent - FP&L		
20	Buyer Tree Credit		\$8,000.00 16-13.2.5
<b>TOTAL DUE SELLER:</b>		<b>\$37,008,000.00</b>	
<b>LESS CREDITS TO BUYER:</b>		<b>\$8,541,248.67</b>	
<b>BALANCE DUE SELLER FROM BUYER:</b>		<b>\$28,466,753.33</b>	

24 **SELLER'S COSTS:**  
 25 Seller hereby authorizes the deduction of the following described costs from the Total Due Seller and hereby requests and directs the Closing Agent to disburse directly to the persons hereinafter named the following amounts to cover Seller's costs:  
 26

27	1. To the Clerk of Court, Miami-Dade County in payment for the following:		
28	a) 1/2 Documentary Stamp Tax on Special Warranty Deed	\$111,000.00	
29	b) 1/2 Miami-Dade County Surtax	\$83,250.00	
30	<b>TOTAL SELLER'S COSTS:</b>	<b>\$194,250.00</b>	16-13.2.5

31  $\frac{315,909.86}{4} = 78,977.465 \times 12 = 947,729.58$   
 32

SOURCE **PBC**

P2  
16-13.2.11  
16-13.2.

A  
 Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

CONFIDENTIAL

*W. G. P. 11/12  
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**5 BUYER'S COSTS:**

6 Buyer, in addition to the Balance Due Seller, is obligated for the payment of and simultaneously herewith, has paid to the  
 7 Closing Agent the funds required to pay the following described costs, and Buyer hereby requests and directs the Closing  
 8 Agent to disburse directly to the persons hereinafter named the following amounts to cover Buyer's Costs:

D

9	1. To the Clerk of Court, Miami-Dade County in payment for the following:		
10	a) 1/2 Documentary Stamp Tax on Special Warranty Deed	\$111,000.00	
11	b) 1/2 Miami-Dade County Surtax	\$23,250.00	
12	c) Documentary Stamp Tax - Loan	\$84,000.00	
13	d) Intangible Tax - Loan	\$48,000.00	
14	e) Record Special Warranty Deed (4 pages)	\$35.50	
15	f) Record FPL Easement (18 pages)	\$154.50	
16	g) Record Fibernet Easement (11 Pages)	\$95.00	
17	h) Record Termination of Easements (4 Pages)	\$35.50	
18	i) Record Mortgage (18 Pages)	\$154.50	
19	j) Record Assignment of Leases (11 Pages)	\$95.00	
20	k) Record UCC Financing Statement (6 Pages)	\$52.50	
21	l) Miscellaneous Recording and Filing Costs	\$500.00	
22	SUBTOTAL		\$327,372.50

23 2. To Greenberg Traurig, P.A./CTIC, in payment of the following:

24	a) [REDACTED]	[REDACTED]	
25	b) [REDACTED]	[REDACTED]	
26	c) FFS Endorsement, Survey Endorsement		
27	d) Title Search and Examination Fee		
27A	SUBTOTAL		[REDACTED]

28 3. Greenberg Traurig, P.A. - Third Party Out of Pocket Costs:

29 4. To FP&L for Electrical Deposits:

30	[REDACTED]	[REDACTED]	
31	[REDACTED]	[REDACTED]	
32	TOTAL BUYER'S COSTS:		[REDACTED]

	H	I	J	K
33	<u>SELLER'S SUMMARY</u>		<u>BUYER'S SUMMARY</u>	
34	BALANCE DUE SELLER FROM BUYER	\$28,468,753.33	BALANCE DUE SELLER FROM BUYER	\$28,468,753.33
35	PLUS DEPOSIT	\$7,700,000.00	PLUS BUYER'S COSTS	\$902,695.08
36	LESS SELLER'S COSTS	(\$194,250.00)	LESS NET LOAN PROCEEDS	(\$23,823,299.50)
37	NET CASH DUE TO SELLER	\$35,972,503.33	TOTAL CASH DUE FROM BUYER	\$6,546,148.91

SOURCE PBC

**CONFIDENTIAL - RATE CASE AR NO. 46 - ITEM NO. 3**

16-13.2.12

P3

**CONFIDENTIAL**

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NOTES

1) The prorated 2011 real estate tax credit amount is based on an estimated total annual real estate tax liability for the Property of \$986,529.83. The credit to Buyer is for Seller's share of this amount for the days of January 1 to April 27 (117 days).

DISBURSEMENTS

1) The Net Cash Due To Seller shall be paid to Seller pursuant to the following wire transfer instructions:

Bank Name: Bank of America  
Account Name: Florida Power and Light Company  
ABA: [REDACTED]  
Account Number: [REDACTED]

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title UPIS

SOURCE



FPL Coding Statement

Page 2

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**CONFIDENTIAL - RATE CASE AR NO. 46 - ITEM NO. 3**

*16-13.2.13*



**CONFIDENTIAL**

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**APPROVAL OF CLOSING STATEMENT**

Seller and Buyer hereby acknowledge that they have read and approved the foregoing Closing Statement and agree it accurately reflects the substance of the transaction and hereby approve the Closing Statement and the Closing Agent's disbursement of the proceeds of the subject transaction in the manner, in the amounts and to the persons hereinabove set forth. The parties agree that in the event of any mathematical errors in this Closing Statement, at the request of either party, the parties will make the appropriate adjustments hereto and remit any monies which may be determined to be owing. The undersigned parties, hereby covenant and agree, if so requested by the Closing Agent, to fully cooperate to correct any error found in any of the documents executed and delivered with respect to the closing of the subject transaction, as deemed reasonably necessary, and, if necessary, to execute and deliver any additional or replacement documentation reasonably required thereby in a timely manner. The real estate tax proration computations in this Closing Statement are based on the prior year's taxes. The parties agree that the real estate taxes will be prorated between the parties based on the actual 2011 Miami-Dade County real estate taxes for the Property when the 2011 real estate tax bill for such taxes is received by either the Seller or the Buyer. This Closing Statement may be executed in any number of counterparts. Signatures of the parties hereto on copies of this Closing Statement sent by fax or pdf shall be deemed originals for all purposes hereunder, and shall be binding upon the parties hereto.

**SELLER:**

Florida Power & Light Company,  
a Florida corporation

By: *Carlos Mejias*  
*Resident*  
*Senior Counsel*  
*4/28/11*

**BUYER:**

Orin Peger LLC,  
a Florida limited liability company

By: *[Signature]*  
*MANUEL G. GONZALEZ, HR Manager*

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title *UPS*

SOURCE



FPL Closing Statement

Page 4

*P5*

**CONFIDENTIAL - RATE CASE AR NO. 46 - ITEM NO. 3**

*16-13.2.14*

SOURCE



CONFIDENTIAL

14-3

Docket 120015-EI  
 Florida Power & Light  
 Cape Canaveral Next Generation Clean Energy Center  
 Charges Incurred through September 30, 2011

Row Labels	Amount
	\$ 324,564,306.61
Accounts Payable (Various)	808,263.37
Applied Engineering (Allocation)	21,280,998.48
General Ledger Charges (Various)	1,729,126.94
Labor Charges	12,052,269.30
AFUDC	\$ 360,484,964.70
Grand Total	4-3.1

Title

CW18

Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

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A SOURCE *As Disclosed*

1-2-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45

Florida Power & Light Co.  
Rata Case Audit  
Docket 120015-EL; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project 506 - Capa Canaveral Modernization

#	Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	Pg 1 of 27	200911	1	1,000,000.00	4500540529 @	11/10/2009	1,000,000.00	-	Siemens	
2	Pg 5 of 27, Item 1	201006	1	7,742,550.00	4500540529 @	6/1/2010	7,742,550.00	-	Toshiba	
3	Pg 5 of 27, Item 2	201006	1	39,475,800.00	4500540529 @	6/30/2010	39,475,800.00	-	Siemens	
4	Pg 9 of 27, Item 1	201009	1	20,237,900.00	4500540529 @	8/9/2010	20,237,900.00	-	Siemens	
5	Pg 9 of 27, Item 2	201009	1	1,192,896.00	4500591289 @	9/7/2010	1,192,896.00	-	Zachry Industrial	
6	Pg 10 of 27	201010	1	3,235,150.00	4500590840 @	9/30/2010	3,235,150.00	-	Nooter/Eriksen	
7	Pg 15 of 27	201101	1	6,203,059.00	4500591289 @	1/6/2011	6,203,059.00	-	Zachry Industrial	
8	Pg 17 of 27	201102	1	9,058,420.00	4500591289 @	2/3/2011	9,058,420.00	-	Nooter/Eriksen	
9	Pg 19 of 27	201104	1	13,167,143.00	4500591289 @	3/10/2011	13,167,143.00	-	Zachry Industrial	
10	Pg 22 of 27	201106	1	5,978,110.33	4500590840 @	4/30/2011	5,978,110.33	-	Zachry Industrial	
11	Pg 25 of 27, Item 1	201107	1	14,600,623.38	4500590840 @	6/30/2011	14,600,623.38	-	Nooter/Eriksen	
12	Pg 25 of 27, Item 2	201107	1	4,589,493.93	4500591289 @	6/30/2011	4,589,493.93	-	Nooter/Eriksen	
13	Pg 25 of 27, Item 3	201107	1	6,558,419.90	4500591289 @	6/30/2011	6,558,419.90	-	Zachry Industrial	
14	Pg 25 of 27, Item 4	201108	1	7,372,006.51	4500540529 @	7/1/2011	7,372,006.51	-	Siemens	
15	Pg 26 of 27	201108	1	20,237,900.00	4500540529 @	5/30/2011	20,237,900.00	-	Siemens	
16	Pg 27 of 27	201109	1	20,237,900.00	4500540529 @	8/30/2011	20,237,900.00	-	Siemens	
				180,885,372.05			185,943,475.83	5,058,103.78		

#	Final Invoices	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
23					4500540529 @	10/25/2011	47,265,524.41	-	Siemens	
24					4500540529 @	10/10/2011	40,015,500.00	-	Toshiba	
25					4500591289 @	1/4/2012	17,904,201.00	-	Zachry Industrial	
26					4500590840 @	9/28/2011	2,622,567.95	-	Nooter/Eriksen	
				107,807,793.36						

#	G/I Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
27		201108	0	39,051.54	8/31/2011	39,051.41	(0.13)	Applied Engineering-Manual	
28		201109	0	1,142,313.92	9/30/2011	1,142,313.92	0.00	AFUDC Equity	
29		201109	0	514,254.28	9/30/2011	514,254.28	0.00	AFUDC Debt	
				1,695,619.74			(0.12)		

#	P/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
30		201104	80	4,760.66	4/22/11 to 5/5/11	4,760.66	0.36	Bi-weekly exempt payroll charges	Immaterial variance. Pass DD
31		201108	76	5,764.60	7/30/11 to 8/12/11	5,764.96	0.32	Bi-weekly exempt payroll charges	Immaterial variance. Pass DD
32		201108	68	5,157.80	8/13/11 to 8/26/11	5,158.12	0.68	Bi-weekly exempt payroll charges	
				15,683.06					

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① Tread to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and schedules, etc. w/o exception. DD

Total Tested: 290,404,468  
Total Costs through 9/30/11: 360,434,965 80.57%

A Sales tax was not included on invoice, FPL computed and recorded applicable sales tax. Ok DD  
B Invoice recorded in two entries, taxable and non-taxable. Ok DD

CONFIDENTIAL

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9/22/12

19-3-1

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

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*4/27/12*  
*@ 9/22/12*

Title *CWP*

Item #10:

The invoice included two payments (\$5,254,312.75 & \$5,978,110.33):

Non-taxable \$7,015,548.33, less retainage -\$1,037,438.33 = \$5,978,110.33

Taxable \$4,994,634.67 + tax \$299,678.08 = \$5,254,312.75

Adding Machine paper (taped to invoice) on page 2 of backup;  
[very hard to see with multiple copying]

\$4,994,634.87 (4-3.1)

X            6%  
\$ 299,678.08

+  
\$4,994,634.87  
\$5,254,312.75

\$7,016,548.33  
- Less retainage  
\$1,037,438.33  
\$5,978,110.33

**CONFIDENTIAL**

SOURCE \_\_\_\_\_



**RATE CASE AUDIT REQUEST NO. 4**

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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

ZACHRY INDUSTRIAL, INC.  
527 Logwood, P.O. Box 240130  
San Antonio, TX 78224-0130

Title CWIP

TO: Florida Power & Light Company  
ATTN: David T. Santilli  
700 Universe Boulevard  
Juno Beach, FL 33408-2683

16375542

APPLICATION FOR PROGRESS PAYMENT

Invoice No. 37100011  
Date: 04-30-11  
Date Submitted: 05-12-11  
Terms: Net Due by June 16, 2011

ZII Invoice for Contractor's for the construction, engineering and procurement activities in connection with the Cape Canaveral Energy Center.

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PLEASE WIRE FUNDS IN US DOLLARS TO: Bank of America  
300 Convent  
San Antonio, TX  
ACH: ABA# 111000025  
FED WIR: ABA# 026008693  
Credit: Zachry Industrial, Inc.-Canaveral Operating Account  
Acct# [REDACTED]

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CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
Original Contract Price		[REDACTED]
Change Orders	\$0	\$0
Current Contract Price		[REDACTED]
Gross Amount Billed	\$12,010,183	[REDACTED]
Less Payments by Owner to Subcontractors or Vendors		\$0
Balance of Contract Price		[REDACTED]
INVOICE SUMMARY		
Gross Amount Earned	\$12,010,183	\$81,967,393
Less: Billing Limitation Reduction	\$0	\$0
Gross Amount Billed	\$12,010,183	\$61,967,393
Less Retention	\$1,037,498	\$3,097,870
Net Amount Billed	\$10,972,746	\$58,869,523
Less: Previously Invoiced		\$47,886,778
Current Application for Payment	\$10,972,746	\$10,972,746

43 Attachment:

44 ENTERED BY: V. Bricker DATE: 6.1.11  
 45 PROVIDED BY: [Signature] COMPANY CODE: 1001  
 46 APPROVED BY: \_\_\_\_\_  
 47 \_\_\_\_\_  
 48 SAP DOCUMENT #/IS: 1060969462  
 49 SAP NUMBER: 2221-98-000.000-606

SOURCE **PBC**

**CONFIDENTIAL**  
RATE CASE AUDIT REQUEST NO. 4

P.1  
19-3.3

*kw 6/27/12*  
*oc/22/12*

Title CWIP Engineering and Construction  
CAPE CANAVERAL ENERGY CENTER MODERNIZATION  
Invoice Routing Sheet

00/22/11

See # 10  
explained on

Vendor / Project: Zachry Industrial, Inc. / Cape Canaveral Energy Center Modernization  
SAP P.O. No.: 4606601280  
Invoice No. / Date: 871000011 / 5/8/2011  
Account Distribution: 2221-95-000.000-000

70% / = 12,000,103

Non-Taxable:	\$ 7,018,848.33
Taxable:	\$4,884,834.67
Less Retainage:	\$ (1,037,438.00)

SEC  
12-05

233,673-068  
5-2  
233,673-068  
TAX - 233,673-068  
5,254,512-758  
5,294,512-734  
7,015,568-334  
1,037,438-07-  
FEE - 25-000  
103  
11,272,647-000

Date: 5/22/2011 Net: \$10,972,745.00

Created:  Yes  No If No, Explain: See Only

On Correct:  Yes  No Project Controls Law Overby

Additional Documentation reviewed in accordance with Contract Documents and verified complete.

Number of values in Worksheet: 5, 6, 7, 8

Authorization / Approvals Required

Approval not required	2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Construction Manager Dennis Donahue
Project Property/Accountant Kay Huff	3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Approval not required
Project Engineering Manager Rob Leonard	4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Project Environmentalist
Director - Project Manager Dave Santilli	6	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Approval Not Required
Director - Projects - E&C	8	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Senior Director - Construction Rick Hathaway	7	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Vice President E & C

SAP Stamp

Being Limit: From Exh D-1 = \$58,481,725 x 10% = \$5,848,172.50	Total Available To-date is to their Working Limit
Retention: Cum actual thru Feb 2011 Exh D-1 = \$26,273,534.00 x 1.863% = \$488,928.85 Actual for May 2011 = \$12,010,183.00 x 5.00% = \$600,509.15	
Total Retention = \$ 1,037,438.00	

This is the last invoice with the additional retention with hold. The additional retention will be held for payment prior to "Release to Proceed" - see pg PPL-08. Payment made prior to RTP = 26,273,534. x 5% Retention = 1,313,677.00 = Retention.

Invoice routing sheet 871000011.xls  
Additional Retention withheld on Exh 0499 - 438,268.  
10 - 437,980.00  
11 - 436,709.00  
7:58 AM 5/19/2011

1006969432

ret copy to CB 6/1/11

SOURCE **PBC**

CONFIDENTIAL

PAGE 25 of 27 – ITEM 1  
EXPLANATION OF SUPPORTING DOCUMENTATION

KW  
6/22/12  
6/22/12

Item #1 did not include Sales tax on the invoice so the 6% sales tax was added (\$826,450). The difference between the invoice payment of \$13,774,173 (see 1-A) and the charges for \$14,600,623.36 (see 1-B) is the 6% sales tax computed by FPL for \$826,450 (see 1-C).

19-3.1 19-3.1

Note that items 1-A, 1-B, 1-C can be found on the Audit Request #4 CD

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title CMR

CONFIDENTIAL

SOURCE



A B C D E

ZACHRY INDUSTRIAL, INC.  
527 Logwood, P.O. Box 240130  
San Antonio, TX 78224-0130

WV  
kb718  
06/22/12

TO: Florida Power & Light Company  
ATTN: David T. Santilli  
700 Universe Boulevard  
Juno Beach, FL 33408-2683

APPLICATION FOR PROGRESS PAYMENT

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Invoice No 87100013  
Date 06-30-11  
Date Submitted, 07-07-11  
Terms: Net Due by August 12, 2011

Title CWIP

ZII invoice for Contractor's project initiation costs and progress payment for engineering and procurement activities in connection with the Cape Canaveral Energy Center. Billing pursuant to the Limited Notice to Proceed dated June 29, 2010.

22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41

PLEASE WIRE FUNDS IN US DOLLARS TO: Bank of America  
300 Convent  
San Antonio, TX  
ACH: [REDACTED]  
FED WIRE: [REDACTED]  
Credit: Zachry Industrial, Inc -Canaveral Operating Account

5110204607

PO 4500591289

25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41

CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
Original Contract Price		\$0
Change Orders	\$0	
Current Contract Price		
Gross Amount Billed	\$14,499,129	
Less Payments by Owner to Subcontractors or Vendors		
Balance of Contract Price		
INVOICE SUMMARY		
Gross Amount Earned	\$14,499,129	\$85,153,286
Less: Billing Limitation Reduction	\$0	\$0
Gross Amount Billed	\$14,499,129	\$85,153,286
Less Retention	\$724,856	\$4,257,664
Net Amount Billed	\$13,774,173	\$80,895,622
Less: Previously Invoiced		\$67,121,449
Current Application for Payment	\$13,774,173	\$13,774,173

19-35

Attachment

ENTERED BY: V. Bricklemyer DATE: 7.26.11  
PHONE: 512.691.2771 COMPANY CODE: 1001  
APPROVED BY: \_\_\_\_\_  
SAP DOCUMENT # (S): 5200113376  
AC: \_\_\_\_\_

RECEIVED  
Via U.S. Mail  
JUL 18 2011  
V. BRICKLEMYER  
ADMIN. SPEC II

SOURCE PBC  
Santilli app Flu

CONFIDENTIAL

19-36



Document Overview - Display

Doc. Number: 488812812    Company code: 1500    Fiscal year: 2011  
 Doc. date: 07/26/2011    Posting date: 07/26/2011    Period: 07  
 Calculate Tax:   
 Ref. doc: 07100013  
 Doc. currency: USD

Item	Material	Plant	Quantity	Unit of Measure	Description	Net Value	Gross Value	Net Weight	Net Volume	Net Length	Net Width	Net Height	Net Area	Net Volume	Net Weight	Net Volume
81	1500	00000018950	5750700		OUTSIDE SERVICES: Other	14,600,823.38	6720									Zachry - CCEC
96	1500	00000018950	3188685		GOODS RECEIPT / INVOICE RECEIPT CLEARING	14,600,823.38	8720									Zachry - CCEC

CONFIDENTIAL

Title:       
 Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011  
*awr*

SOURCE

19-3-7

*awr  
06/22/11*

A B C D E F G H I

SAP

Invoice Document | Edit | Goto | System | Help

Display Invoice Document 5110204607 2011

Show PO structure Follow On Documents

Transaction Invoice: 5110204607 2011

Basic data

Invoice date	08/30/2011	Reference	87186613
Posting Date	07/27/2011	Currency	USD
Amount	13,774,173.00		
Tax amount	9.00		
Pay terms	15 Days net		
Baseline Date	06/30/2011		
Company Code	1500 FLORIDA POWER & LIGHT COMPANY BEACH FL		

ZACHRY INDUSTRIAL INC CAN AVERA OPERATING ACCOUNT FED: 5449 BAY ANTONIO TX 79224-0130 409-686-8977 613-682-6056-6793 GONDROSEK@ZTEL.COM ██████████
BANK OF AMERICA NA

#11

Invoice amount -

\$13,774,173.00

\$26,450.38 - 6% tax

\$14,600,623.38 total

PO reference

All information

Item	Amount	Quantity	Or.	Purchase Ord.	Item	Tax Code	Acct Assgt.	Procurement

Title DU1P

Florida Power & Light Co.  
Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

COUNCIL

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*Handwritten notes:*

08/29/11

08/30/11

10/6/2011  
@ 6/22/11

**PAGE 25 of 27 – ITEM 4**  
**EXPLANATION OF SUPPORTING DOCUMENTATION**

19-3.10

Total payment of \$8.2M is broken out into two separate charges, \$7.3M (item selected) and \$0.9M. See breakdown at the bottom of Page 2. 19-3.1

Note that the invoice copy can be found on the Audit Request #4 CD

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title         CWIP        

CONFIDENTIAL

SOURCE



**RATE CASE AUDIT REQUEST NO. 4**

19-3.9

A

B

C

\*RUS... D  
due in 1 week\* E

ZACHRY INDUSTRIAL, INC.  
527 Logwood, P.O. Box 240130  
San Antonio, TX 78224-0130

\*K... 6/21/12  
@ 6/22/12

TO: Florida Power & Light Company  
ATTN: David T. Santilli  
700 Universe Boulevard  
Juno Beach, FL 33408-2683

APPLICATION FOR PROGRESS PAYMENT

Invoice No 87100012  
Date: 05-30-11  
Date Submitted: 03-10-11  
Terms: Net Due by July 13, 2011

This invoice for Contractor's project initiation costs and progress payment for engineering and procurement activities in connection with the Cape Canaveral Energy Center. Billing pursuant to the Limited Notice to Proceed dated June 29, 2010.

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI; ACN 12-100-4-1  
HTY 12/31/2011

PLEASE WIRE FUNDS IN US DOLLARS TO: Bank of America  
300 Convent  
San Antonio, TX  
ACH: [REDACTED]  
FED WIR: [REDACTED]  
Credit: Zachry Industrial, Inc.-Canaveral Operating Account

Title CWIP

CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
Original Contract Price	\$0	\$0
Change Orders		
Current Contract Price	\$8,896,764	
Gross Amount Billed		\$0
Less Payments by Owner to Subcontractors or Vendors		
Balance of Contract Price		
<b>INVOICE SUMMARY</b>		
Gross Amount Earned	\$8,896,764	\$70,854,157
Less Billing Limitation Reduction	\$0	\$0
Gross Amount Billed	\$8,896,764	\$70,854,157
Less Retention	\$434,838	\$3,532,708
Net Amount Billed	\$8,261,926	\$67,121,449
Less Previously Invoiced		\$58,859,523
Current Application for Payment	\$8,261,926	\$8,261,926

Attachment:

5110134704

19-3.9

48 2 receipts to match:  
49 Non-TAX 52 001 022 63  
50 TAX 52 001 023 50

CONFIDENTIAL

PBC

SOURCE

19-3.10

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Florida Power & Light Co.

Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title  
CWIP

### Engineering and Construction CAPE CANAVERAL ENERGY CENTER MODERNIZATION Invoice Routing Sheet

Vendor / Project: Zachry Industrial, Inc. / Cape Canaveral Energy Center Modernization

SAP P.O. No.: 4500591289

Invoice No. / Date: 871000012 1 6/19/11 6/10/2011

Account Distribution:

2281-88-000-000-806 IO PB 00000018985 62 5750900 Non-Taxable:	\$ 7,806,844.61
IO PB 00000018985 62 3730000 Taxable:	\$ 889,919.49
Less Retainage: Long Term	\$ (434,838.00)

Due Date: 7/17/2011 Net: \$8,281,926.00

Expenditure Budgeted:  Yes  No If No, Explain:

Account Distribution Correct:  Yes  No Project Controls Law Overby

Invoice and Documentation reviewed in accordance with Contract Documents and verified complete.

- 1 Invoice 5
- 2 Schedule of values 6
- 3 Partial Lien Waiver 7
- 4 8

#### Authorization / Approvals Required

- |   |  |   |   |
|---|--|---|---|
| 1 <input type="checkbox"/> Yes <input type="checkbox"/> No            | Approval not required<br>Project Property Accountant<br>Ken Huff | 2 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Construction Manager<br>Dennis Donahue                          |
| 3 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Project Engineering Manager<br>Rob Leonard                       | 4 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Approval not required<br>Project Environmentalist               |
| 6 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Director - Project Manager<br>Dave Santilli                      | 8 <input type="checkbox"/> Yes <input type="checkbox"/> No            | Approval Not Required<br>Director - Projects - E&C              |
| 7 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Senior Director - Construction<br>Rick Hathaway                  | 8 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Vice President E & C<br>Bill Yeager (if Necessary)<br>C. Arcari |

#### SAP Stamp

Billing Limit:  
From Exh D-1 = \$668,882,888 x 110% = \$73,351,175. see exh D-1 in body of invoice.

7/7  
copy to  
CG for  
ret.

NON TAX Less Ret 7,372,006.51 - 5206102263  
12 TAX 889,919.49 5200102350

Invoice routing sheet 871000012.xls

7:18 PM 6/22/2011

SOURCE **PBC**

CONFIDENTIAL

19-311

Florida Power and Light Company - Set of books:

FPL AFUDC Exclusion Calculation Report

Selected Month:  
Sep - 2011

144  
6/29/12

Company and Business Segment FPL - PG - Power Generation  
Work Order P0000002674 In Service Date

	Beginning Month Balance	Current Month	CWIP in Rate Base	Total
Total 107 Balance	\$315,315,774.87	\$43,462,621.63		
LESS Source Exclusions	\$1,676,024.08	\$838,785.77		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
Total after PowerPlant Excl.	\$313,639,750.79	\$42,823,835.86		
Half Current Month CWIP in Rate Base		\$21,411,917.93	\$0.00	
PowerPlant AFUDC Base (a)	\$313,639,750.79	\$21,411,917.93	\$0.00	\$335,051,668.72

00/22/

FPL Special Exclusions

Total JV No. 79 Exclusion	\$13,455,375.28	\$4,930,327.62		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
LESS Accrued Liability Exclusion	\$0.00	\$0.00		
ADD Other Exclusions	\$0.00	\$0.00		
ADD Reimbursable Exclusion				

Florida Power & Light Co.  
Rate Case

Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title CWIP

Total FPL Special Exclusions (b)	\$13,455,375.28	\$4,930,327.62		
Half Current Month		\$2,465,163.81		
Grand Total Base (a) - (b)	\$300,184,375.51	\$18,946,754.12	\$0.00	\$319,131,129.63
In-Service:				\$0.00

Calculated Eligible Base Factor	=	Grand Total Base / PowerPlant AFUDC Base	=	0.952493331449
---------------------------------	---	--	---	----------------

AFUDC Calculation

PG - Power Generation

Debt Rate: .00161142 Equity Rate: .00367945 Total Rate: 0.00519087

Beginning AFUDC Base	Base Adjustments	1/2 Current Month Chgs	Compound AFUDC	Eligible Base Factor	Total AFUDC Base	In-Service
\$312,193,696.48	\$0.00	\$21,411,917.93	\$1,446,064.31	95.248333%	\$319,131,129.63	\$0.00

Inputs are included in the calculated amounts

Calculated AFUDC Debt	Calculated AFUDC Equity	Total Calculated AFUDC	Input Debt Adj.	Input Equity Adj.
\$614,254.28	\$1,142,313.92	\$1,556,568.20	\$0.00	\$0.00

FERC Increment AFUDC

Debt Amount: Equity Amount: Total Amount:

CONFIDENTIAL

SOURCE



Here are the steps to calculate the AFUDC:

- 1) Begin with the internal order's current month's Construction Work In Progress balance.
- 2) Calculate 1/2 of current month's expenses net of current month's un-funded pension liability.
- 3) Subtract accumulated un-funded pension liability.
- 4) Subtract prior month's accrual.
- 5) Add 1/2 current month's accrual.
- 6) Multiply the adjusted internal order base by the AFUDC rate.

*1/6/12*  
*10/22/12*

See example below:

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

IO # P0000002574

Title CWIP

Beginning Balance		315,315,775
Add: 1/2 Current Month's Expenses net of Un-Funded Pension Liability)	42,823,836	21,411,918
Less: Source Exclusion (Prior Month's Un-Funded Pension Liability)		(1,676,024)
Less: Prior Month's Accrual		(13,455,375)
Less: 1/2 Current Month's Accrual	4,930,328	<u>(2,465,164)</u>
Current Month's AFUDC Base		319,131,130
AFUDC Rate	<i>A-13.1</i> 0.00519087 <i>19-3.15</i>	
AFUDC Amount		<u>1,656,568</u> <i>19-3.12</i> <i>JA</i>

CONFIDENTIAL

SOURCE



Florida Power and Light Company- Set of books:

FPL AFUDC Exclusion Calculation Report

Selected Month:  
Sep - 2011

*WV*  
*6/27/12*

Company and Business Segment: FPL - PG - Power Generation

Work Order: P0000002674

In Service Date

	Beginning Month Balance	Current Month	CWIP In Rate Base	Total
Total 107 Balance	\$315,315,774.87	\$43,462,621.63		
LESS Source Exclusions	\$1,676,024.08	\$638,785.77		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
Total after PowerPlant Excl.	\$313,639,750.79	\$42,823,835.86		
Half Current Month CWIP In Rate Base		\$21,411,917.93	\$0.00	
PowerPlant AFUDC Base (a)	\$313,639,750.79	\$21,411,917.93	\$0.00	\$336,051,668.72
FPL Special Exclusions				
Total JV No. 79 Exclusion	\$13,455,375.28	\$4,930,327.82		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
LESS Accrued Liability Exclusion	\$0.00	\$0.00		
ADD Other Exclusions	\$0.00	\$0.00		
ADD Reimbursable Exclusion				
Total FPL Special Exclusions (b)	\$13,455,375.28	\$4,930,327.82		
Half Current Month		\$2,465,163.81		
Grand Total Base (a) - (b)	\$300,184,375.51	\$18,946,784.12	\$0.00	\$319,131,129.63
In-Service:				\$0.00

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title: CWIP

Calculated Eligible Base Factor	=	Grand Total Base / PowerPlant AFUDC Base	=	0.952483331448
---------------------------------	---	--	---	----------------

AFUDC Calculation

PG - Power Generation

Debt Rate: .00161142    Equity Rate: .00357945    Total Rate: 0.00619087

Beginning AFUDC Base	Base Adjustments	1/2 Current Month Chgs	Compound AFUDC	Eligible Base Factor	Total AFUDC Base	In-Service
\$312,193,696.48	\$0.00	\$21,411,917.93	\$1,446,054.31	95.248333%	\$319,131,129.63	\$0.00

Inputs are included in the calculated amounts

Calculated AFUDC Debt	Calculated AFUDC Equity	Total Calculated AFUDC	Input Debt Adj.	Input Equity Adj.
19-3-11 \$514,254.28	\$1,142,313.92	19-3-15 \$1,656,568.20	\$0.00	\$0.00

FERC Increment AFUDC

Debt Amount:    Equity Amount:    Total Amount:

**CONFIDENTIAL**

SOURCE





Here are the steps to calculate the AFUDC:

- 1) Begin with the internal order's current month's Construction Work In Progress balance.
- 2) Calculate 1/2 of current month's expenses net of current month's un-funded pension liability.
- 3) Subtract accumulated un-funded pension liability.
- 4) Subtract prior month's accrual.
- 5) Add 1/2 current month's accrual.
- 6) Multiply the adjusted internal order base by the AFUDC rate.

*KW*  
*6/27/12*  
*6/22/12*

See example below:

IO # P0000002574

Beginning Balance		315,315,775
Add: 1/2 Current Month's Expenses net of Un-Funded Pension Liability)	42,823,836	21,411,918
Less: Source Exclusion (Prior Month's Un-Funded Pension Liability)		(1,676,024)
Less: Prior Month's Accrual		(13,455,375)
Less: 1/2 Current Month's Accrual	4,930,328	<u>(2,465,164)</u>
Current Month's AFUDC Base		319,131,130
AFUDC Rate	<i>19-3.13</i> 0.00519087 <i>19-4.3</i>	
AFUDC Amount		<u>1,656,568</u> <i>✓</i>

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

Title *CWIP*

**CONFIDENTIAL**



SOURCE

SOURCE



CONFIDENTIAL

Docket 120015-EI  
 Florida Power & Light  
 Cape Canaveral Next Generation Clean Energy Center  
 Charges Incurred through October 1 - December 31, 2011

Row Labels		Amount
Accounts Payable (Various)	\$	161,285,172.78
System Allocation (i.e., Applied Engineering)		301,868.85
General Ledger Charges (Various)		7,737,859.23
Inventory		75,356.52
Labor Charges		553,406.67
AFUDC Allocation		7,068,037.34
<b>Grand Total</b>		<b>177,021,701.39</b>

19-4.1

Title

*WV*

Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

*alleged  
 10/22/12*

194

SOURCE As Disclosed

1 Florida Power & Light Co.  
 2 Rate Case Audit  
 3 Docket 120015-EL; ACN 12-100-4-1  
 4 Historical Test Year Ended December 31, 2011  
 5 CWIP Project 506 - Cape Canaveral Modernization

B	C	D	E	F	G	H	I	J	K	L	M	N
#	Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments		
1	Contractor Pmt Chgs	201112	1	3,384.00	2600027790 @	1/1/2012	3,384.00	-	The Bartech Group	PO Amount		For services rendered in Dec 2011.
2	Contractor Pmt Chgs	201111	1	23,388.00	2000045505 @	10/3/2011	23,388.00	-	TASSC	PO Amount		
3	Contractor Pmt Chgs	201111	1	15,067,038.12	4500591289 @	9/30/2011	15,067,038.12	-	Zachry Industrial	PO Amount		
4	Contractor Pmt Chgs	201111	1	19,248,875.36	4500591289 @	10/31/2011	19,248,875.36	-	Zachry Industrial			
5	Contractor Pmt Chgs	201112	1	22,607,240.54	4500591289 @	11/30/2011	22,607,240.54	-	Zachry Industrial			
6	Contractor Pmt Chgs	201110	1	40,015,500.00	4500546093 @	10/10/2011	40,015,500.00	-	Toshiba	PO amount		
7	Contractor Pmt Chgs	201110	1	47,265,524.41	4500540529 @	10/25/2011	47,265,524.41	-	Siemens	PO amount		
8	Applied Engineering-Manual	201112	0	105,549.85				0.01		Allocation for Project Eng & Const		
				144,336,500.28				144,336,500.29	0.01	Total POs		

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#	G/S Item	Month Number	Quantity	Amount	Purchase Order	Trans Date	Trans Amt	Variance	Vendor	Comments	
9	Contractor Retention Chgs	201112	0	1,226,182.00	@	12/8/2011	1,226,182.00	-	Zachry Industrial	Record E&C Retainage	
10	Contractor Pmt Chgs	201112	0	18,846,527.00	@	1/4/2012	18,846,527.00	-	Zachry Industrial	CCEC Dec 2011 accrual	
11	Contractor Pmt Chgs	201111	0	(56,688.54)	@	11/15/2011	(56,688.54)	-	Toshiba	Rabate per agreement	
12	Contractor Retention Chgs	201112	0	1,226,182.00				-		Duplicates of Item # 9	
13	M&S Requisition on Stores	201112	2	2,032.30	2200007983 @	12/9/2011	2,032.30	-	Compu Com	PO Amount	
14	M&S Requisition on Stores	201112	1	12,619.92	2100027744 @	1/24/2012	12,619.92	-	APP Engineering	PO Amount	
15	M&S Requisition on Stores	201112	1	12,619.92	2100027744 @	1/24/2012	12,619.92	-	APP Engineering		
16	M&S Requisition on Stores	201112	1	15,449.06	2100027744 @	1/24/2012	15,449.06	-	APP Engineering		
21	AFUDC Equity	201112	0	1,769,534.79	@	12/31/2011	1,769,535	19-612		0.01	
22	AFUDC Debt	201112	0	796,620.64	@	12/31/2011	796,621	19-614		0.00	
				23,851,079.09				23,624,897.10	0.01		

27

#	P/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments	
17		201112	0	4,231.51	@ 12/31/2011	4,231.51	(0.00)	Payroll Loading	Payroll tax overhead	
18		201110	72	4,284.72	@ 10/10/11 to 10/21/11	4,284.59	(0.14)	Bi-week expt PR Chgs	Immaterial variance. Pass DD	
19		201112	80	6,068.00	@ 12/5/11 to 12/16/11	6,068.00	-	Bi-week expt PR Chgs		
20		201110	0	9,233.01	@ 10/31/2012	9,233.01	0.00	Payroll Loading	Payroll tax overhead	
				23,817.24				23,817.11	(0.13)	

33

34 @ Trace to supporting documentation which includes, but is not limited to, invoices with purchase order and contract,  
 35 timesheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

P Q R  
 36 Total Tested: 168,211,397 95.02%  
 27 Total Costs through 12/31/11: 177,021,701

38 Total Project Cost: 537,456,666  
 39 CWIP by Project List: 564,645,213  
 40 Variance: (27,188,546) 19-712  
 19-1-p3

19-4.1

CONFIDENTIAL

1/19/12  
 1/19/12  
 1/19/12

Florida Power and Light Company- Set of books:

FPL AFUDC Exclusion Calculation Report

Selected Month:  
Dec - 2011

*11/27/12*

*01/22/12*

Company and Business Segment FPL - PG - Power Generation  
Work Order P00000002574 In Service Date

	Beginning Month Balance	Current Month	CWIP in Rate Base	Total
Total 107 Balance	\$506,362,821.67	\$28,527,688.99		
LESS Source Exclusions	\$4,162,380.65	\$1,206,042.07		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
Total after PowerPlant Excl.	\$502,200,441.02	\$27,321,646.92		
Half Current Month		\$13,660,823.46		
CWIP in Rate Base			\$0.00	
PowerPlant AFUDC Base (a)	\$502,200,441.02	\$13,660,823.46	\$0.00	\$515,861,264.48

FPL Special Exclusions

Total JV No. 79 Exclusion	\$19,980,594.20	\$3,042,521.82		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
LESS Accrued Liability Exclusion	\$0.00	\$0.00		
ADD Other Exclusions	\$0.00	\$0.00		
ADD Reimbursable Exclusion				

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title CWIP

Total FPL Special Exclusions (b)	\$19,980,594.20	\$3,042,521.82		
Half Current Month		\$1,521,260.91		
Grand Total Base (a) - (b)	\$482,219,846.82	\$12,139,562.55	\$0.00	\$494,359,409.37
In-Service:				\$0.00

Calculated Eligible Base Factor	=	Grand Total Base / PowerPlant AFUDC Base	=	0.958318531376
---------------------------------	---	--	---	----------------

AFUDC Calculation

PG - Power Generation

Debt Rate: 00161142 Equity Rate: 00357945 Total Rate: 0.00519087

Beginning AFUDC Base	Base Adjustments	1/2 Current Month Chgs	Compound AFUDC	Eligible Base Factor	Total AFUDC Base	In-Service
\$489,766,072.96	\$0.00	\$13,660,823.46	\$2,435,368.07	96.831853%	\$494,359,409.37	\$0.00

Inputs are included in the calculated amounts

Calculated AFUDC Debt	Calculated AFUDC Equity	Total Calculated AFUDC	Input Debt Adj.	Input Equity Adj.
\$798,620.64 <i>4-4</i>	\$1,769,534.79	\$2,568,155.43 <i>19-4.3</i>	\$0.00	\$0.00

FERC Increment AFUDC

Debt Amount:      Equity Amount:      Total Amount:

CONFIDENTIAL

SOURCE



*19-4.2*

*rev  
6/27/12  
@ 6/22/12*

Here are the steps to calculate the AFUDC:

- 1) Begin with the internal order's current month's Construction Work In Progress balance.
- 2) Calculate 1/2 of current month's expenses net of current month's un-funded pension liability.
- 3) Subtract accumulated un-funded pension liability.
- 4) Subtract prior month's accrual.
- 5) Add 1/2 current month's accrual.
- 6) Multiply the adjusted internal order base by the AFUDC rate.

See example below:

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

IO # P0000002574

Title     CUIP    

Beginning Balance		506,362,822
Add: 1/2 Current Month's Expenses net of Un-Funded Pension Liability)	27,321,647	13,660,823
Less: Source Exclusion (Prior Month's Un-Funded Pension Liability)		(4,162,381)
Less: Prior Month's Accrual		(19,980,594)
Less: 1/2 Current Month's Accrual	3,042,522	(1,521,261)
Current Month's AFUDC Base		494,359,409

AFUDC Rate

*19-3.15*  
0.00519087  
*19-4.5*

AFUDC Amount

2,566,155  
19-4.5  
*A*

CONFIDENTIAL

SOURCE 

Florida Power and Light Company- Set of books:

FPL AFUDC Exclusion Calculation Report

Selected Month:  
Dec - 2011

*KW 02/12*  
*02/22/12*

Company and Business Segment	FPL - PG - Power Generation			
Work Order	P00000002574		In Service Date	
	Beginning Month Balance	Current Month	CWIP in Rate Base	Total
Total 107 Balance	\$506,362,821.67	\$28,527,688.99		
LESS Source Exclusions	\$4,162,380.65	\$1,206,042.07		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
Total after PowerPlant Excl.	\$502,200,441.02	\$27,321,646.92		
Half Current Month		\$13,660,823.46		
CWIP in Rate Base			\$0.00	
PowerPlant AFUDC Base (a)	\$502,200,441.02	\$13,660,823.46	\$0.00	\$516,861,264.48
<b>FPL Special Exclusions</b>				
Total JV No. 79 Exclusion	\$19,980,594.20	\$3,042,521.82		
ADD Asset Balance on Open WO	\$0.00	\$0.00		
LESS Accrued Liability Exclusion	\$0.00	\$0.00		
ADD Other Exclusions	\$0.00	\$0.00		
ADD Reimbursable Exclusion				
Total FPL Special Exclusions (b)	\$19,980,594.20	\$3,042,521.82		
Half Current Month		\$1,521,260.91		
Grand Total Base (a) - (b)	\$482,219,846.82	\$12,139,562.55	\$0.00	\$494,359,409.37
In-Service:				\$0.00

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title CWIP

Calculated Eligible Base Factor	=	Grand Total Base / PowerPlant AFUDC Base	=	0.958318531376
---------------------------------	---	--	---	----------------

**AFUDC Calculation**  
PG - Power Generation

Debt Rate: 00181142    Equity Rate: 00357946    Total Rate: 0.00619087

Beginning AFUDC Base	Base Adjustments	1/2 Current Month Chgs	Compound AFUDC	Eligible Base Factor	Total AFUDC Base	In-Service
\$499,765,072.95	\$0.00	\$13,660,823.46	\$2,435,368.07	95.831853%	\$494,359,409.37	\$0.00

Inputs are included in the calculated amounts

Calculated AFUDC Debt	Calculated AFUDC Equity	Total Calculated AFUDC	Input Debt Adj.	Input Equity Adj.
<i>K4</i> \$796,620.64	\$1,769,534.79	<i>K4S</i> \$2,566,155.43	\$0.00	\$0.00

**FERC Increment AFUDC**

Debt Amount:    Equity Amount:    Total Amount:

**CONFIDENTIAL**

SOURCE



100  
4/21/12  
24/22/11

Here are the steps to calculate the AFUDC:

- 1) Begin with the internal order's current month's Construction Work In Progress balance.
- 2) Calculate 1/2 of current month's expenses net of current month's un-funded pension liability.
- 3) Subtract accumulated un-funded pension liability.
- 4) Subtract prior month's accrual.
- 5) Add 1/2 current month's accrual.
- 6) Multiply the adjusted internal order base by the AFUDC rate.

See example below:

IO # P0000002574

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title CWIP

Beginning Balance		506,362,82
Add: 1/2 Current Month's Expenses net of Un-Funded Pension Liability)	27,321,647	13,660,823
Less: Source Exclusion (Prior Month's Un-Funded Pension Liability)		(4,162,381)
Less: Prior Month's Accrual		(19,980,594)
Less: 1/2 Current Month's Accrual	3,042,522	(1,521,261)
Current Month's AFUDC Base		494,359,40

AFUDC Rate 19.43  
0.00519087

AFUDC Amount 2,566,155  
19  
-A



CONFIDENTIAL

SOURCE

SOURCE



Docket 120015-EI  
 Florida Power & Light  
 SAP Enterprise Development  
 Charges Incurred through September 30, 2011

Row Labels	Amount
Accounts Payable (Various)	\$ 79,507,249.48
General Ledger Charges (Various)	(12,540,137.71)
Labor Charges	21,004,962.83
<b>Grand Total</b>	<b>\$ 87,972,074.60</b>

19-5.3

CONFIDENTIAL

Title

*AWR*

Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

*10/19/11 R*  
*00/22/11*

19-5



SOURCE As Referenced

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Florida Power & Light Co.  
Rate Case Audit  
Docket 120015-EL; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project 164 - SAP Enterprise Development

A B C D E F G H I J K

#	A/F Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	Pg 3 of 272	200708	1	309,000.00	4500380668 @	8/14/2007	309,000.00	-	Bearingpoint, Inc.	PO amount
2	Pg 4 of 272, Item 1	200711	1	3,005,192.00	4500389126 @	11/12/2007	3,005,192.00	-	SAP America, Inc.	PO amount
3	Pg 4 of 272, Item 2	200711	1	379,389.00	4500389126 @	11/12/2007	379,389.00	-	SAP America, Inc.	No PO. Immaterial variance. Pass. DD
4	Pg 5 of 272	200711	1	549,176.64	000000000	10/30/2007	549,126.64	(50.00)	EMC Corp	
5	Pg 12 of 272	200802	1	381,818.00	4500389126 @	2/12/2008	381,818.00	-	SAP America, Inc.	
6	Pg 17 of 272	200803	1	4,507,787.00	4500389126 @	3/25/2008	4,507,787.00	-	SAP America, Inc.	
7	Pg 64 of 272	200811	1	321,606.00	4500380668 @	10/2/2008	321,606.00	-	Bearingpoint, Inc.	B
8	Pg 70 of 272	200812	1	1,126,036.00	000000000 A	12/23/2008	1,126,036.00	-	SAP America, Inc.	PO amount
9	Pg 133 of 272	200910	1	165,009.96	4500508700 @	10/13/2009	165,009.96	-	Accenture	
10	Pg 153 of 272	201001	1	319,388.24	4500508700 @	1/19/2010	319,388.24	-	Accenture	
11	Pg 167 of 272	201004	1	473,036.17	4500508700 @	4/13/2010	473,036.17	-	Accenture	
12	Pg 184 of 272	201007	1	467,690.60	4500508700 @	6/15/2010	467,690.60	-	Accenture	
13	Pg 185 of 272	201007	1	728,998.20	4500508700 @	7/13/2010	728,998.20	-	Accenture	
14	Pg 195 of 272	201009	1	850,481.80	4500508700 @	8/10/2010	850,481.80	-	Accenture	
15	Pg 202 of 272	201010	1	44,368.00	4500600623 @	7/31/2010	44,368.00	-	Cognizant	PO amount
16	Pg 204 of 272	201010	1	25,950.00	4500542727 @	10/4/2010	25,950.00	-	Prickett Consulting	PO amount
17	Pg 210 of 272	201011	1	7,920.00	4500616751 @	12/31/2010	7,920.00	-	Cognizant	PO amount
18	Pg 233 of 272	201103	1	604,252.60	4500508700 @	3/17/2011	604,252.60	-	Accenture	
19	Pg 256 of 272	201107	1	1,422,726.45	4500667223 @	7/11/2011	1,422,726.45	0.00	Accenture	PO amount
20	Pg 260 of 272	201108	0.93	2,668.00	2000040024 @	5/20/2011	2,668.00	-	GDNK Corp	PO amount
				<u>15,692,494.66</u>			<u>15,692,444.66</u>	<u>(50.00)</u>		Total PO

A	SAP Product Original Cost Classification:	FPL	8,258,881	78.66%
		FPLH	2,185,962	20.82%
		FNET	53,833	0.51%
		Group	662	0.01%
		Group Capital	662	0.01%
			<u>10,500,000</u>	100.00%

@ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

34 B Adjust SAP software allocation based on final product list. OK DD

#	Final Invoices	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Vendor	Comments
35					4500380668 @	2/20/2009	15,330.56	Bearingpoint, Inc.	
36					4500380668 @	1/12/2009	3,500.84	Bearingpoint, Inc.	
37					4500389126 @	6/25/2008	122,378.00	SAP America, Inc.	
38					4500393793 @	12/18/2007	387,289.51	EMC Corp	
39					4500508700 @	3/17/2011	96,859.71	Accenture	
40					4500600623 @	9/30/2011	20,784.00	Cognizant	
41					4500542727 @	2/13/2011	8,400.00	Prickett Consulting	
42					4500616751			Cognizant	See #15 above
43					4500667223 @	1/10/2012	37,654.00	Accenture	
44					2000040024 @	6/17/2011	1,802.45	GDNK Corp	
45							<u>693,999.07</u>		

19-S.1

CONFIDENTIAL

06/22/12  
10/26/12

SOURCE

*As Referenced*

CWIP Project 164 - SAP Enterprise Development

#	G/J Item	Month Number	Quantity	Amount	BTCH	Inv Date	Inv Amt	Variance	Vendor	Comments
1	Pg 26 of 48			(29,750.00)	0156	4/9/2010	29,750.00	-	Signature Consultants	reverse reaccrual
				(33,361.00)	0030	8/19/2010	46,800.00	13,439.00	Cognizant	reverse accrual
	51 accruals and reverse accruals			45,290.00	0286	7/16/2010	54,390.00	9,100.00	Signature Consultants	2nd invoice dated 7/9/10, reaccrual
				(45,290.00)	0023	7/16/2010	54,390.00	9,100.00	Signature Consultants	2nd invoice dated 7/9/10, reverse reaccrual
				(46,080.00)	0153	7/31/2010	44,368.00	(1,712.00)	Cognizant	reverse accrual
				32,380.00	0296	8/31/2010	55,040.00	2,660.00	Cognizant	accrual
				52,800.00	0286	8/9/2010	54,560.00	1,760.00	RD Data Solutions	reaccrual
				52,800.00	0286	9/30/2010	66,880.00	14,080.00	RD Data Solutions	accrual
				(90,820.65)	0023	6/30/2010	91,195.65	375.00	Optimal Solutions Integration	reverse reaccrual
				91,195.65	0286	6/30/2010	91,195.65	-	Optimal Solutions Integration	reaccrual
				102,360.00	0286	7/31/2010	102,075.00	(285.00)	Optimal Solutions Integration	reaccrual
				102,360.00	0286	8/31/2010	139,552.50	37,192.50	Optimal Solutions Integration	accrual
				(102,360.00)	0023	7/31/2010	102,075.00	(285.00)	Optimal Solutions Integration	reverse accrual
				837,631.28	0259	9/21/2010	740,074.30	(97,556.90)	Accenture	accrual for Aug fees and expenses
				850,481.80	0341	8/10/2010	850,481.80	-	Accenture	accrual
				(998,883.20)	0017	8/10/2010	986,174.30	(12,708.90)	Accenture	reverse accrual for July fees and expenses
				4,893.00	0290	7/31/2010	4,320.00	(573.00)	WIPRO	reaccrual
				7,920.00	0282	9/30/2010	7,920.00	-	Cognizant	accrual for July services
				8,335.14	0341	6/30/2010	8,335.14	-	Optimal Solutions Integration	accrual
				(8,335.14)	0189	6/30/2010	8,335.14	-	Optimal Solutions Integration	reverse reaccrual
				11,500.00	0286	8/27/2010	104,009.71	92,509.71	Guidant Group	accrual
				(11,500.00)	0023	8/27/2010	104,009.71	92,509.71	Guidant Group	various contractors, reverse accrual
				12,180.00	0261	7/31/2010	22,750.00	10,570.00	Optimal Solutions Integration	reaccrual for July services
				12,180.00	0261	8/31/2010	24,705.00	12,525.00	Optimal Solutions Integration	accrual for Aug services
				(12,180.00)	0023	7/31/2010	22,750.00	(285.00)	Optimal Solutions Integration	reverse accrual
				13,920.00	0296	8/31/2010	25,290.00	11,370.00	WIPRO	accrual
				14,665.00	0341	2/19/2010	14,665.05	0.05	ReadSoft	reaccrual
				(14,665.00)	0189	2/19/2010	14,665.05	0.05	ReadSoft	reverse reaccrual
				(19,372.00)	0030	7/31/2010	4,320.00	(15,052.00)	WIPRO	reverse accrual
				20,460.00	0286	5/7/2010	20,460.00	-	Signature Consultants	reaccrual
				20,460.00	0360	5/7/2010	20,460.00	-	Signature Consultants	reaccrual
				(20,460.00)	0023	5/7/2010	20,460.00	-	Signature Consultants	reverse reaccrual
				(20,460.00)	0156	5/7/2010	20,460.00	-	Signature Consultants	reverse reaccrual
				(21,520.00)	0018	6/30/2010	46,080.00	24,560.00	Cognizant	partial reaccrual for services rec'd but not invoiced
				22,600.00	0322	9/1/2010	19,225.00	(3,375.00)	L&L Custom Solutions Inc.	accrual
				(22,600.00)	0027	9/1/2010	19,225.00	(3,375.00)	L&L Custom Solutions Inc.	reverse accrual
				22,890.00	0286	8/6/2010	24,150.00	1,260.00	Signature Consultants	reaccrual
				22,890.00	0286	9/10/2010	26,180.00	3,290.00	Signature Consultants	accrual
				(22,890.00)	0023	8/6/2010	24,150.00	1,260.00	Signature Consultants	reverse accrual
				23,800.00	0360	5/7/2010	23,800.00	-	Signature Consultants	reaccrual
				(23,800.00)	0156	5/7/2010	23,800.00	-	Signature Consultants	reverse reaccrual
				25,721.00	0290	8/19/2010	46,800.00	20,079.00	Cognizant	reaccrual
				27,640.00	0286	5/7/2010	27,640.00	-	Signature Consultants	reaccrual
				(27,640.00)	0023	5/7/2010	27,640.00	-	Signature Consultants	2nd invoice dated 6/11/10, reverse reaccrual
				27,720.00	0286	8/6/2010	23,800.00	(3,920.00)	Signature Consultants	reaccrual
				27,720.00	0286	9/10/2010	28,140.00	420.00	Signature Consultants	accrual
				(27,720.00)	0023	8/6/2010	23,800.00	(3,920.00)	Signature Consultants	reverse accrual
				28,160.00	0282	9/30/2010	21,936.00	(6,224.00)	Cognizant	accrual for July services
				29,750.00	0286	4/8/2010	29,750.00	-	Signature Consultants	reaccrual
				29,750.00	0360	4/9/2010	29,750.00	-	Signature Consultants	reaccrual
				(29,750.00)	0023	4/9/2010	29,750.00	-	Signature Consultants	reverse reaccrual
2	Pg 46 of 48	201008	0	19,549,974,015.80		1/6/2012	105,135.21	(86,032.79)	Oracle	C
3	Pg 47 of 48	201109	877.89	191,168.00		9/30/2011	30,306.28	0.00	FPLE P/R	BI-weekly fixed payroll charges
				1,195,490.08						

Title CWIP

Florida Power & Light Co.  
Rate Case  
DK# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

@ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

C Overaccrued for Software Licenses, which was repplied to IBM hardware. Ok DD

Note: The variances noted above are the differences between estimated costs vs. actual. All accruals are reversed out prior to actual costs are recorded. Pass

CONFIDENTIAL

19-5-2

1000  
6/12/12  
@ 6/12/12

SOURCE

*As Referenced*

CWIP Project 164 - SAP Enterprise Development

#	F/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
1	Pg 5 of 86, Item 1	200802	960	45,337.65	@ 1/19/08 to 2/15/08	45,337.65	-	Bi-weekly exempt payroll charges	
2	Pg 5 of 86, Item 2	200802	1520	61,210.88	@ 1/19/08 to 2/15/08	61,210.88	-	Bi-weekly exempt payroll charges	
3	Pg 6 of 86	200803	2080	103,245.97	@ 2/16/08 to 3/28/08	103,245.97	-	Bi-weekly exempt payroll charges	
4	Pg 44 of 86, Item 1	200910	100	4,719.66	@ 9/26/09 to 10/23/09	4,719.66	-	Bi-weekly exempt payroll charges	
5	Pg 44 of 86, Item 2	200910	1760	82,754.99	@ 9/26/09 to 10/23/09	82,754.99	-	Bi-weekly exempt payroll charges	
6	Pg 66 of 86	201009	3760	169,199.74	@ 8/28/10 to 9/24/10	169,199.74	-	Bi-weekly exempt payroll charges	
				<u>466,468.89</u>		<u>466,468.89</u>			

⊗ Tended to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. with exception. DD

Total Tested: 18,048,453 20.52%  
Total Costs through 9/30/11: 19,972,075

Title CWIP  
Florida Power & Light Co.  
Rate Case  
DK#-120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

*09/22/12  
LAW  
6/21/12*

CONFIDENTIAL

19-5-3

SOURCE



**Docket 120015-EI**  
**Florida Power & Light**  
**SAP Enterprise Development**  
**Charges incurred for the three month period ending on December 31, 2011**

Row Labels	Amount
Accounts Payable (Various)	\$ 2,117,036.95
General Ledger Charges (Various)	(618,388.75)
Labor Charges	78,114.26
<b>Grand Total</b>	<b>\$ 1,576,762.46</b>

19-0.1

CONFIDENTIAL

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011  
 Title WDIP

1/27/12  
 1/18/12  
 1/12/12

19-0.

SOURCE As Reviewed

A B C D E F G H I J K

1-NM34

Florida Power & Light Co.  
Rate Case Audit  
Docket 120015-El; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project 164 - SAP Enterprise Development

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#	A/P Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
						6/8/2011	7,424.00	-	RD Data Solutions	PO amount [redacted]
1	Contractor Pmt Chgs	201112	0.93	7,424.00	4500643953 @					A
2	Reg JV Chgs	201111	0.93	20,187.25	4500652044 @	11/2/2011	20,187.25	(0.00)	IBM	PO amount [redacted]
3	Contractor Pmt Chgs	201112	0.93	30,141.44	4500667223 @	12/12/2011	30,141.44	-	Accenture	PO amount [redacted] plus expenses
4	Contractor Pmt Chgs	201111	0.93	57,045.82	4500651791 @	9/6/2011	57,045.82	0.00	PowerPlan Consultants	
5	Contractor Pmt Chgs	201110	0.93	73,705.47	4500667223 @	10/7/2011	73,705.47	0.00	Accenture	
6	Contractor Pmt Chgs	201111	0.93	80,563.07	4500651791 @	8/9/2011	80,563.07	(0.00)	PowerPlan Consultants	PO amount [redacted]
7	Reg JV Chgs	201112	0.93	87,143.39	2000056016 @	12/14/2011	87,143.39	0.00	IBM	Immaterial variance. Pass. DD
8	Reg JV Chgs	201112	0.99	157,666.26	2000056016	12/14/2011	157,618.55	(47.71)	IBM	
				<u>513,876.70</u>			<u>513,828.99</u>	<u>(47.71)</u>		Total POs [redacted]

15

#	P/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
16		201112	79.3	3,472.72	12/5/11 to 12/16/11	3,472.23	(0.49)	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD
17	9			<u>3,472.72</u>		<u>3,472.23</u>	<u>(0.49)</u>		

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A PO lists "most favorable pricing" for IBM products purchased or leased.

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@ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

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Total Tested: 517,349 32.81%  
Total Costs through 12/31/11: 1,576,762

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Total Project Cost: [redacted] 101-7  
CWIP by Project List: 51,076,716  
Variance: [redacted]

Plp1

19-6.1

CONFIDENTIAL

2/14/12  
2/14/12

SOURCE IS PROVIDED

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Florida Power & Light Co.  
Rate Case Audit  
Docket 120015-EL; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project UDMS 234- Lake City Data Center

From 19-8:

#	A/E WO #	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	P00000104174	201110	1	337,477.09	4500415013 @	9/30/2011	337,477.09	-	IBM	PO amount
2	P00000104174	201110	1		2000048726 @	8/30/2011		-	Sycom Technologies	PO amount as per invoice
3	P00000104174	201111	1	677,984.51	2000052792 @	9/30/2011	677,984.51	-	Compuquip Technologies	PO amount
4	P00000104174	201108	1	490,924.34	4500621398 @	7/20/2011	490,924.34	-	EMC Corp	PO amount
5	P00000104174	201110	1	750,000.00	2000047328 @	9/30/2011	750,000.00	-	EMC Corp	PO amount
				<u>2,688,753.12</u>			<u>2,688,753.12</u>	-		Total POs

#	G/J WO #	Month Number	Quantity	Amount	Purchase Order	Trans Date	Trans Amt	Variance	Vendor	Comments
9	P00000104174	201110	0	859,190.00	2000052792 @	10/26/2011	859,190.00	-	Compuquip Technologies	Accrual for two invoices including item # 3 above
10	P00000104174	201108	0	1,694,841.60	4500652044 @	6/30/2011	1,694,841.60	-	IBM	
				<u>2,554,031.60</u>			<u>2,554,031.60</u>	-		

#	P/R WO #	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments	
13	P00000104174	201109	68	3,245.64	9/1/11 to 9/9/11	3,245.37	(0.27)	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD	
14	P00000104174	201111	40	1,872.00	11/5/11 to 11/18/11	1,871.83	(0.17)	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD	
15	P00000104174	201112	40	1,909.20	12/3/11 to 12/16/11	1,909.04	(0.16)	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD	
				<u>7,026.84</u>			<u>7,026.23</u>	(0.61)		

Ⓢ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and control sheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

Total Tested: 5,249,812 64.97%  
Total Costs through 12/31/11: 8,080,109

1281

CONFIDENTIAL

19-9.3

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Florida Power & Light Co.  
Rate Case Audit  
Docket 120015-EL; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project #25 - NFFA 805 Fire Protection

#	A/P WO #	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
6	P00000004217	201012	0	456,552.00	96496 @	10/13/2010	456,552.00	-	Kleinsorg Group	PO amount
7	P00000004217	200912	0	5,048,007.81	cash voucher @	12/18/2009	5,048,007.81	-	professional services	Reclass and transfer of 183,721 costs to expense
				<u>5,504,559.81</u>			<u>5,504,559.81</u>	-		

#	G/T WO #	Month Number	Quantity	Amount		Trans Date	Trans Amt	Variance	Vendor/Description	Comments
8	P00000004217	201111	0	19,546.63	Allocation @	11/30/2011	19,546.63	(0.00)	Executive for Nuclear	Overhead: Applied Engineering Application
11	P00000004217	201009	0	(596,733.00)	journal voucher @	9/1/2010	(596,733.00)	-	Kleinsorg Group	reverse accrual
12	P00000004217	201010	0	1,240,750.00	journal voucher @	10/27/2010	1,240,750.00	-	Kleinsorg Group	monthly accrual
				<u>661,563.63</u>						

#	P/R WO #	Month Number	Quantity	Amount		Trans Date	Trans Amt	Variance	Description	Comments
16	P00000004217	200912	0	44,257.08	@	12/31/2009	44,257.08	-	Payroll taxes	Reclass and transfer of 183,721 costs to expense
17	P00000004217	200912	0	236,376.49	@	12/18/2009	236,376.49	-	Bi-weekly exempt payroll charges	Reclass and transfer of 183,721 costs to expense
18	P00000004217	200912	0	168,151.34	@	12/18/2009	168,151.34	-	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD
19	P00000004217	201107	66	3,947.46		7/18/11 to 7/29/11	3,947.15	(0.31)	Bi-weekly exempt payroll charges	
20	P00000004217	201108	80	4,784.80	@	8/13/11 to 8/26/11	4,784.80	-	Bi-weekly exempt payroll charges	
21	P00000004217	201109	20	1,180.80		9/1/11 to 9/9/11	1,180.87	0.07	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD
				<u>458,697.97</u>			<u>458,697.73</u>	<u>(0.24)</u>		

@ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

Total Tested: 6,626,821 37.05%  
Total Costs through 12/31/11: 17,886,438

CONFIDENTIAL

19-86

06/20/12  
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Florida Power & Light Co.  
Rate Case Audit  
Docket 120015-El; ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
CWIP Project 840 - Reliability Policies

#	A/F WO #	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments	
1	D00004188432	201111	19.92	1,269.45	2400000167 @	10/22/2011	23.37	0.10	Ryder Integrated Logistics, Inc	A	
					2400000188 @	10/25/2011	1,146.18		Ryder Integrated Logistics, Inc	B	
2	D00004254360	201110	+	8,997.33	2400000244 @	9/30/2011	8,997.33		Howes Vegetation Management Inc	C	
				10,266.78					10,266.88	0.10	

#	G/I WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Trans Description	Comments
14	3 D00004188432	201110	19.92	38,407.62	Allocation	10/31/2011	38,407.45	(0.17)	Overhead: Applied Engineering App	Immaterial variance. Pass. DD
15	4 D00004188432	201111		23,979.34	Allocation @	11/30/2011	23,979.34	0.00	Overhead: Applied Engineering App	
16	5 D00004254360	201109		60,606.29	Allocation	10/4/2011	60,607.30	1.01	Overhead: Applied Engineering App	Immaterial variance. Pass. DD
17	6 D00004254360	201111		24,565.87	Allocation @	12/2/2011	24,565.87	(0.00)	Overhead: Applied Engineering App	
18	7 D00004277085	201110		33,595.87	Allocation @	12/31/2011	33,595.87	(0.00)	Overhead: Applied Engineering App	
19	9 D00004188432	201110		10,343.42	Journal voucher @	10/31/2011	10,343.42	0.00	Stores Overhead	
20	10 D00004254360	201110		16,399.26	Journal voucher @	10/31/2011	16,399.26	(0.00)	Stores Overhead	
21	11 D00004277085	201110		6,356.93	Journal voucher @	10/31/2011	6,356.93	(0.00)	Stores Overhead	
22	12 D00004188432	201110	52,180	96,580.47	Inventory	10/10/2011	96,580.91	0.44	numerous items	Immaterial variance. Pass. DD
23	13 D00004254360	201110	40,949	201,168.51	Inventory @	10/12/2011	201,168.51	-	numerous items	
24	14 D00004277085	201110	14,623	77,385.77	Inventory @	10/28/2011	77,385.77	-	numerous items	
25	15 D00004188432	201110		82,568.98	Accrual Derivation @	11/30/2011	82,568.98	-	contractor accruals and reverse accruals	Musgrove Construction, Inc; PO 2600053891 amount
26	16 D00004188432	201111		208,548.51	Accrual Derivation @	9/30/2011	208,548.51	-	contractor accruals	Infratech Corporation; PO 2600047353 amount
27	17 D00004254360	201109		56,754.63	Accrual Derivation @	10/31/2011	56,754.63	-	contractor accruals	Infratech Corporation; PO 2600047580 amount
28	18 D00004277085	201110		937,261.47			937,262.75	1.28		

#	Final Invoices	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Vendor	Comments
30	16a				2600053891	3/20/2012	220,402.07	Musgrove Construction, Inc	pd 5/4/2012
31	17a				2600047353	2/7/2012	297,791.80	Infratech Corporation	pd March 2012
32	18a				2600047580	2/8/2012	173,980.62	Infratech Corporation	pd 3/16/2012
33							692,174.49		

@ Trace to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, timesheets, job descriptions, allocations, and calculations, etc. info exception: DD

Total Tested: 1,666,554 7.25%  
Total Costs through 12/31/11: 19.9 22,992,933

#	G/I WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Trans Description	Comments
39	8 D00004277085		19.92	25,523.66	Allocation @	1/31/2012	25,523.66	(0.00)	Overhead: Applied Engineering App	

#	P/R WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Description	Comments
41	15 D00004254360		19.92	1,327.73		1/28/12 to 2/10/12	1,331.14	3.41	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD

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CONFIDENTIAL

10/2/12  
10/2/12



SOURCE: AC 12-10-10  
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A B C D E F G H I J K L

Florida Power & Light Co.  
 Rate Case Audit  
 Docket 120015-EL; ACN 12-100-4-1  
 Historical Test Year Ended December 31, 2011  
 CWIP Project 152 - West County Energy Center Unit 3

#	A/P Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
9	Contractor Pmt Chgs	201110	0	2,411,510.00	4500327031 @	9/23/2011	2,411,510.00	-	Mitsubishi Power Systems	PO amount
10	Cash Voucher Inv	200912	1	20,897,969.99	4500409037	11/6/2009	21,186,139.00	288,169.01	West County Power Partners LLC	A
11	Cash Voucher Inv	201006	1	29,800,451.00	4500309877 @	4/29/2010	29,800,451.00	-	Toshiba	PO amount
12	Cash Voucher Inv	201002	1	51,000,000.00	4500327031 @	12/7/2010	51,000,000.00	-	Mitsubishi Power Systems	
13	Cash Voucher Inv	201002	1	51,602,081.25	4500327031 @	12/7/2010	51,602,081.25	-	Mitsubishi Power Systems	
							156,000,181.25	288,169.01	Total POs	

13 A Invoice recorded in two entries, taxable and non-taxable. Ok DD  
 14 PO amount

#	G/J Item	Month Number	Quantity	Amount	Purchase Order	Trans Date	Trans Amt	Variance	Vendor	Comments
15	1 Contractor Pmt Chgs	201110	0	(9,104,083.30)	4500327031 @	10/1/2011	(9,104,083.30)	-	Mitsubishi Power Systems	reverse accrual
16	2 Contractor Pmt Chgs	201110	0	2,588,490.00	4500327031 @	10/28/2011	2,588,490.00	-	Mitsubishi Power Systems	transfer credit rec'd from WC 3 to WC 1 & 2
17	3 Contractor Pmt Chgs	201111	0	3,450,000.00	4500409037 @	11/28/2011	3,450,000.00	-	West County Power Partners LLC	remainder of scheduled incentive bonus
18	4 Contractor Pmt Chgs	201110	0	4,078,309.25	4500327031 @	10/27/2011	4,078,309.25	-	Mitsubishi Power Systems	final acceptance payment
19	5 Power Plant	201108	0	(7,986,863.23)			(7,986,863.23)	-		See WF 19-10.7
20	6 Power Plant	201109	0	(7,569,580.62)			(7,569,580.62)	-		See WF 19-10.7
21	7 Power Plant	201110	0	(3,335,314.08)			(3,335,314.08)	-		See WF 19-10.7
22	8 Power Plant	201111	0	(3,567,617.72)			(3,567,617.72)	-		See WF 19-10.7
23	14 Reg JV Chgs	200812	0	13,680,277.50	@	12/23/2008	13,680,277.50	-		clear 183.651 to CWIP WO 7835-70-943
24	15 Reg JV Chgs	200812	0	12,704,807.00	@	12/23/2008	12,704,807.00	-		clear 183.651 to CWIP WO 7835-70-943
25	16 Reg JV Chgs	201012	0	5,787,666.00	@	12/28/2010	5,787,666.00	-		accruals for Dec 2010, WCFP Nov Invoice
26	17 Reg JV Chgs	201012	0	5,869,720.00	@	12/28/2010	5,869,720.00	-		accruals for Dec 2010, WCFP Dec estimate
27	18 Reg JV Chgs	200812	0	5,425,000.00	@	12/23/2008	5,425,000.00	-		clear deferred debit 183.651 to CWIP WO 7835-70-943
28	19 Reg JV Chgs	200812	0	3,900,000.00	@	12/28/2010	3,900,000.00	-		accruals for Dec 2010, MFS 3C CT transition piece repair
29	20 Reg JV Chgs	201012	0	15,846.44		11/30/2010	15,846.46	0.02		benefit costs associated with gross P/R being charged
30	21 Reg JV Chgs	201011	0	15,852.67		11/30/2010	15,852.65	(0.02)		benefit costs associated with gross P/R being charged
31	22 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	B
32	23 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	C
33	24 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	D
34	25 M&S Requisition on Stores	201012	423,825	2,778,377.16	@	12/31/2010	2,778,377.16	(0.00)		Start up natural gas cost for WCEC #3
35	26 AFUDC Total	201012	0	3,721,076.09	@	12/31/2010	3,721,076.09	(0.00)		
36	27 AFUDC Total	201005	0	3,566,634.44	@	5/31/2010	3,566,634.43	(0.01)		
							46,779,546.59	(0.02)		

@ Traced to supporting documentation which includes, but is not limited to, invoices with purchase order and contract, item sheets, job descriptions, allocations, and calculations, etc. w/o exception. DD

Total Tested: 19-10.5 202,491,559  
 Total Costs through 12/31/10: 1 741,353,836 19-10.8 27.31%

40 Note: for closing entries of the  
 41 WCEC Unit 3, see WP 16 series.

19-10.6

CONFIDENTIAL

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# CONFIDENTIAL

A  
 Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-El, ACN 12-100-4-1  
 HTY 12/31/2011

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 Title *u.c. Sample* *Sub -*  
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Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTITY	EAC	DESCRIPTION
1	1	201101	165.1	37	51450	3,110,288.00	4500434782	450	1014	130871985		1		685 IBM ELAFP62 12/1
9	2	201101	165.1	961	52450	3,023,850.00		450	1005	581382198		0		739 INSTITUTE OF NUC
10	3	201102	165.1	915	50000	(2,347,866.50)		0	227	9998	0	0		790 128559 FLOWSERV
11	4	201105	165.1	37	51450	2,207,734.08	4500577269	450	1140	880443249		1		613 MICROSOFT 98037
12	5	201108	165.1	606	51450	7,679,187.00	4500657111	450	1175	590809872		1		662 FLORIDA GAS TRA
13														
14	6	201101	165.3	914	52450	1,951,016.00		450	1020	361436000		0		750 ANI NF0185 PTNFA
15	7	201105	165.3	642	50000	295,928.41		0	265	9998	0	0		639 OROT FLAGLER LL
16	8	201106	165.3	662	52450			450	1178	161067929		0		754 Property Ins - FPL #
17	9	201101	165.313	89	52450	2,637,214.00		450	1020	980081419		0		750 Empl WC Ins-Distribl
18	10	201101	165.314	77	52450	2,313,677.00		450	1020	980081419		0		750 FPL Fleet Auto Liab.
19														
20	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	JV#MO	JV#NO	JV#SUF	PAGE	BTCH	CONTROL	DESCRIPTION	B-LOC
21	186100	1	201106	186.1	999	65000	247,587,500.00	6	12		1	1	1 RECLS PROC	0
22	12	201102	186.12	34	65000	4,636,871.18		2	32		22	22	22 MISC DEF DEE	0

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*Recp.*  
*Svc: 52.62*


CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION		
8	188190	1	201106	186.19	23	65000	4,436,480.00	6	13		1	1	1	DEFERRED PE		0
9	186500	1	201104	186.5	404	52450			450	1089	952566122		0	790 FILE 2071-2523265		
8		1	201104	186.5	507	52450			450	1112	591270754		0	790 DEPOSIT MCDANIE		
9	188928	1	201106	186.928	75	65000	(86,812.50)	6	31		87	87	87	AMORT RATE		0
12	253540	1	201104	253.54	816	65030	(73,008.92)	0	81		850	1012	850	850858		0
15	254307	1	201104	254.313	13	65015	345,757.02	4	44		1	1	1	RECLASS REL		0
16		1	201106	254.313	13	65015	361,433.25	6	44		1	1	1	RECORD OVEI		0
19		1	201104	143.192	9	65000	12,116,079.00	4	79		493	493	493	ESF DDE RECI		0
20		1	201101	143.126	23	65000	29,200,000.00	1	31		137	137	137	REV. CASH IMI		0

Handwritten notes: 21, 22, 24-30

# CONFIDENTIAL

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION
2	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION
3	22	1 201104	143.125	23	52450	420,897.94		450	1102	41543470		0		750 AEGIS Contr. Exces
4	23	1 201101	143.126	23	52450	666,000.00		450	1363	590247775		0		752 Retiree Med Claims
5	24	1 201105	143.85	641	52450	2,000,000.00		450	1125	134047186		0		790 
6	25	1 201105	143.95	641	52450	5,475,000.00		450	1124	989999897		0		790 
7	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION
8	26	1 201101	154	868	51450		4500609277	450	1010	140689340		10080		676 GENERAL ELECTR
10	27	1 201101	154	478	51450		4500526626	450	1025	953770072		1		676 HYUNDAI CORPOR
11	28	1 201106	154	478	51450		4500491388	450	1174	651068144		1		676 EFACFC FLORIDA
12	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	MS NUMBER	QUANTI	UNIT C/ LJ	STRM	STRM SYI	TRNSM	B-SEC	
13	29	1 201101	154	133	11450	150,291.24	100261007	31015	4.84576 FT	133	FGV		1024	0
14	30	1 201101	154	133	11450	161,334.73	100261007	33294	4.84576 FT	133	FGV		1024	0

618-11  


CONFIDENTIAL

A B C D E F

Sample Item	PAYEE NAME		AUDITOR DESCRIPTION
1	1 IBM CORP	24-3/2	Enterprise Licensing Agreement Annual Maintenance/Support 2011 Amortized over 12 months Allocated to non-utility
2	2 Institute of Nuclear Power Operations INPO		2011 Member Assessment dues SL 1,2 and TP 3,4
3	3		To move from suspense/holding - acct 165.1- to inventory the cost of the project for the RCP seals. Per e-mails progress payments should go to a suspense/holding acct until the material is received on site. Then transferred to 154-inventory.
4	4 MICROSOFT LICENSING	24-3/2	Microsoft Licensing agreements for May 2011 - April 2012. Amortization over 12 months Non-Utility Allocation
5	5 FLORIDA GAS TRANSMIS	24-3/2	To invoice FPL for the reimbursement related to Compressor Station 32 Project Agreement to service FPL's modernization Cape Canaveral, Brevard.- Forecast for 3rd quarter Agreed to progress billing reports
6	6 MARSH USA INC		Nuclear Energy Liability Renewal Premiums 1/1/11 - 12 Agreed amortization of \$162,585 to Prepaid schedule on wp 24-7. Relates to sample item 72 from request 32
7	7		To move the charges to gl 165.3 from 924, loc 642 was not set up at time of payment. Relates to property, general liability, umbrella for boiler and machinery. Environmental policy. See item 191 request 28.
8	8 AON RISK SERVICES NO		Property Insurance. Amortization agreed to prepaid schedule on wp 24-7. Relates to sample item 189 on request 32
9	9 PALMS INSURANCE COMP		2011 Premium for Employee Workers Compensation Sample item 193, request 28 is for portion of this amount
10	10 PALMS INSURANCE COMP	24-3/2	Auto Liability Coverage for 2011 Request allocations, amortization entry
11	11	0	To record issuance of \$250,000,000 FMB 5.125% due 6/1/41 debt discount \$225,000 to acct 226.0460 and underwriting disco \$2,187,500 to 181.046. Agrees to wp 9, review of external auditors wps.
12	12	0 ref to Debra	To record the gain on aircraft credit to 254.311 - deferred gain

16.16 REF TO DEBRA

16.13.1.1, 16.13.1.2

Handwritten notes and circled '01' in the left margin.

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Item	PAYEE NAME		AUDITOR DESCRIPTION
	RPT NUMBER		
13		0 ref	To record pension credit to 926.202 Monthly entry agreed to asc715 pension expense allocation wsh Total agreed to Total pension cost (income) from ACN Hewitt Attachment A - Pension Cost Determination
	PAYEE NAME		
14	FIRST AMERICAN TITLE	24-3/2	Parcel 5A purchase
15	GREENBERG TRAUIG PA	24-3/2	Deposit on Mcdaniel site acquisition in Hendry County
	RPT NUMBER		
16		0 ?	To record amortization of deferred rate case expenses per docket 080677-EI over 4 year beginning in 3/10 - per amortization schedule Account 928. Agreed to letter to the Commission in Kathy's wps
	RPT NUMBER		
17		24-3/2	Premium Lighting Jump sum
	RPT NUMBER		
18		15 24-3/2	Franchise To reclass the miami dade payment related to the franchise audit out of the accrual and into the overrecovery. credit 236.210
19		15	To record the overrecovery, credit 408.11 Difference between franchise rev and exp credit to reduce expense to match revenues
	RPT NUMBER		
20			Energy Smart of Florida To record receivable with the DOE for energy smart grant april 2011 credit 253,3600 Agreed to account activity schedule accrual amount for april 50% due from DOE
21	Reverses cash impact recorded as cash received 12/31/10. See wp	24-3/1	To record the IRS section 420 transfer received from nextera energy inc. pension plan credit 232.95 Agreed to wire transfer letter, and yearly transfer schedule

213 PS  
PS

# CONFIDENTIAL

Item	PAYEE NAME		AUDITOR DESCRIPTION
	PAYEE NAME		Also agreed to item 13 attachment D - ADN Hewitt - irs section 420 transfer amount as of 12/31/10. market value of assets
	PAYEE NAME		
22	LIBERTY MUTUAL INSUR	24-3/2	Contract and service plan of workers compensation to third party Administrator
23	FLORIDA POWER & LIGH	24-3/2	Cigna retiree medical claims funding Agreed to funding schedule amount
24	METLIFE TOWER RESOUR	24-3/2	Payment for Settlement for 10/02/07 accident
25	LAW CLAIMS	24-3/2	Payment for Settlement for 10/02/07 accident
	PAYEE NAME		
26	GENERAL ELECTRIC CO	24-3/2	Purchase of land site
27	HYUNDAI CORPORATION		Auto transformer, 525/241/34.5kv 500 mva deliver to ft pierce, transformer room
28	EFACEC FLORIDA INC	24-3/2	Purchase of land site
	B-UC		
29		0	cable, al, 25 kv, s/c physical inventory balances from er 57
30		0	cable, al, 25 kv, s/c physical inventory balances from er 57

(16)

24-3-0

*KW  
6/26/12  
TWP  
PBC*

*2010*

FAS 87 RELATED ENTRIES TO RECORD IMPACT OF 2009 420 TRANSFER

Title Pension plan 420

420 transfer resulted in \$29.2M in funds from pension plan being sent to FPL to reimburse for payments of retiree medical expenses incurred during the year. As a result, the pension plan needs to reflect this reduction in assets. The reduction will be allocated among the various companies using 90% of total retiree benefits paid for Utility and the remainder split for Group and Group Capital based on the FAS 106 liability balances.\*

The funds received from the pension are less an estimate of those expenses of key employees. There are expenses related to key employees which do not qualify as reimbursable from pension funds. On the last business day of the year, Todd Ebbinghaus, HR Mgr, does an estimate of the maximum qualified transfer from the pension. Not only does he take into account key employees, he also builds in a margin of error in the event that there are additional unanticipated items which clear through the pension. Todd also sends his estimate to the actuaries, Hewitt Assoc., who certify the amount of the transfer and return a letter to Todd.

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It should be noted that cash was received on 12/31 and is being booked here as a Dec event. A reversing entry between the payables account and the A/R account set up to accumulate the payments will be shown below and posted in Jan as the cash receipt and CARMS invoice posting to the A/R account will take place in Jan.

\*Note that payments during the year are split 90% Utility and 10% for Group and Group Capital combined.

Balance of FAS 87 Pension Asset Accounts as of 12/31/08.

FPL Utility	GROUP	CAPITAL	Group & Group Capital TOTAL
Total 420 tfr x 90%	24 0.56% (from FAS 106, see p 4)	24 99.44%	100.000%

Amount to be allocated received from Pension Plan

*29,200,000.00*

Acct.	Loc	EAC	Dr.	Cr.	
<b>FPL Entry</b>					
Payables		999	790	29,200,000.00	
Retiree Pen.		26	760		26,280,000.00 90% Utility
<i>1/C</i>		999	760		<i>(A)</i> 2,920,000.00 10% Group and Group Capital
				29,200,000.00	29,200,000.00
<b>Group Entry</b>					
<i>1/C</i>	2000205	1200 Tr Part	16,300.39		
	2802100			<i>(A) x (B)</i> 16,300.39	Group to Book
			16,300.39	16,300.39	
<b>Capital Entry</b>					
<i>1/C</i>	2000205	1500 Tr Part	2,920,000.00		
	3100205	1100 Tr Part		16,300.39	Group Capital to Book
			2,920,000.00	2,920,000.00	

*Recorded in JV 31, P17: 12-2010*

Cash Impact

EOM entry which records cash transactions between cash cutoff (12/28) and month end reflects that \$29.2M was part of the ending balance in the concentration account. EOM entry automatically credits payables (acc. 232.950) as the offset to the ending balance in the concentration cash account. However, the 420 transfer entry above requires that this credit be recorded as a reduction in the pension asset. Thus, entry for year end debits acc 232.950 and credits the pension asset at the Utility and through 1/C, also credits the pension assets at Group and Group Capital.

*See next page for this entry.*

*(\*) confirmed use of this A/C w/ Hanna Olszak-Majkut, Corp Acg. (she prepares EOM cut-off entry)*

*24-3  
TP-46*



January 2011 entry to reverse cash impact recorded as cash received 12/31 and  
CARMS invoice created in January will credit 143.126

FPL Entry					
143.126	23	752	29,200,000		P1
232.950	999	790		29,200,000	L

**CONFIDENTIAL**

**A**

1 Florida Power & Light Co.  
 2 Rate Case  
 3 Dkt# 120015-El, ACN 12-100-4-1  
 4 HTY 12/31/2011  
 5 Title Req 91

CONFIDENTIAL - RATE CASE AR NO. 91 ITEM NO. 2

**B**  
 4 Audit Request #91 - Item 2

5 Microsoft EA Agreement Allocation.

C                                  D

6 Company:

7	Florida Power & Light Company Employees & Contractors		
8	Florida Power & Light Company		
9	Florida Power & Light		
10	Florida Power & Light		
11	Florida Power & Light		
12	Florida Power & Light		
13	Florida Power & Light		
14	Florida Power & Light		
15	NextEra Energy Resources, LLC		

Estimated Cost	Total
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]

24-3 item 4.

E    F    G

H

17 Total Invoice for [Redacted]

\$ [Redacted]

18 Cost [Redacted]

\$ [Redacted]

CONFIDENTIAL

*kw*  
*6/26/12*  
*[Signature]*  
*9/28/12*

24-3  
 2-1

# CONFIDENTIAL

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

*low*  
*6/26/12*  
*JHP*

Title

*WC samples July-Dec*

1	009/2011	A11	Other Balance Sheet Activity	9165100	Prepayments	24030	PREPAID - Other	WE	Goods receipt	09/30/2011	5400063971	3000022265
2	009/2011	A11	Other Balance Sheet Activity	9165100	Prepayments	24030	PREPAID - Other	WE	Goods receipt	09/28/2011	5400062698	3000003287
3	007/2011	A11	Other Balance Sheet Activity	9166100	Prepayments	24030	PREPAID - Other	WE	Goods receipt	07/22/2011	5400009888	3000021243
4	012/2011	A11	Other Balance Sheet Activity	9165300	Prepayments	24000	PREPAID - Insur	ZM	Site AP Invoic	12/6/2011	1900046783	\$ 747,828.00
5	012/2011	A11	Other Balance Sheet Activity	9165300	Prepayments	24000	PREPAID - Insur	ZM	Site AP Invoic	12/6/2011	1900047033	\$ 633,234.19
6	008/2011	AD1	Base	9165300	Prepayments	24002	PREPAID - Insur	SA	G/L account	08/15/2011	100383750	\$ 1,162,267.00
7	012/2011	A11	Other Balance Sheet Activity	9165300	Prepayments	24000	PREPAID - Insur	ZM	Site AP Invoic	12/6/2011	1900047197	\$ 3,351,932.08
8	012/2011	A11	Other Balance Sheet Activity	9166100	Miscellaneous	28020	OTHER ASSETS	ZY	CO Billiana	12/31/2011	400084599	\$ 200,596.88
9	009/2011	A11	Other Balance Sheet Activity	9166100	Miscellaneous	28020	OTHER ASSETS	SA	G/L account	09/30/2011	100623110	\$ 202,408.35

*Capital level*

*10/27/12*

*REGS*  
*Reg 52, 65*

CONFIDENTIAL



1	FLORIDA GAS TRANSMISSION COMPANY	\$ 4,488,506.58
2	IBM CORPORATION	\$ 1,748,380.07
3	AVAYA INC	\$ 417,459.39

See item 5  
24-3

To invoice FPL for the reimbursement related to Compressor Station 32 Project Agreement to Service FPL's modernization Cape Canaveral in Brevard 4th quarter 2011 Agreed to progress billing to FPL

24-4/1

IBM Hw maintenance services rums for Cisco products at various locations

24-4/1

Service Agreements, callvisor software, custom solutions, paradyne products, converged peripherals, cms sunfire, ip/multi conn,

4 Liberty Mutual

Excess Workers Com Insurance  
Employee program 12/01/11- 12/01/12  
Agreed to totals on wp 24-7 p2.3, prepaid schedule

5 EMI

Excess General Liability  
12/1/11 - 12  
Agreed amortization to prepaid schedule  
24-7 p. 1  
Allocation to FPL 91.24%

6

To reclassify workers comp IO  
at 7/1/11  
Compared expected amortization to date  
to the gl balance.  
Agreed total premiums of invoices from schedule  
to invoices/ prepaid schedule on 24-7.

7 AEGIS

Excess General Liability  
12/1/11 - 12  
Agreed amortization to prepaid schedule  
Allocation to FPL 91.24%

8

24-4/1

Charges for Everglades mitigation bk ph  
cell phone, travel, meals, postage, m&S, license permit  
Charges set up to wrong account/IO

9

24-4/1

Mitigation charges, credit to deferred credit

ed jr-12

# CONFIDENTIAL

10	012/2011	A11	Other Balance Sheet Activity	9186100	Miscellaneous	28020	OTHER ASSETS	YY	FPL Accrual	12/30/2011	101118179	\$ 1,380,057.00
11	012/2011	A11	Other Balance Sheet Activity	9186500	Misc Defere	28020	OTHER ASSETS	ZY	CO Settlement	12/31/2011	40009502	\$ 26,836.75
12	012/2011	A11	Other Balance Sheet Activity	9189928	Misc Defere	28020	OTHER ASSETS	ZY	CO Settlement	12/31/2011	400094601	\$ 344,651.00
13	Overall Result 007/2011	A01	Base	9186190	Misc Defere	28021	DEFERRED PEN	SA	G/L account	07/16/2011	100252191	\$ 4,438,480.00
14	009/2011	A11	Other Balance Sheet Activity	8253540	Oth Def Cred	35010	DEFERRED REV	SA	G/L account	09/30/2011	100606134	\$ 107,337.00

15	009/2011	A01	Base	9143100	Other Accou	20020	ACCOUNTS REC	YY	FPL Accrual			\$ 7,246,178.00
16	010/2011	A01	Base	9143100	Other Accou	20020	ACCOUNTS REC	YY	FPL Accrual			\$ 8,038,830.00
17	012/2011	A01	Base	9143100	Other Accou	20020	ACCOUNTS REC	YY	FPL Accrual			\$ 32,059,447.81
	012/2011	A01	Base	9154000	Plant Mater	23051	INVENTORY: M	WE	Goods receipt	160295	MACLEAN POWE	#
	012/2011	A01	Base	9154000	Plant Mater	23051	INVENTORY: M	WE	Goods receipt	3000008272	GENERAL CABLE	#
	012/2011	A01	Base	9154000	Plant Mater	23051	INVENTORY: M	WE	Goods receipt	3000001665	S&C ELECTRIC C	#

Ed H-12

# CONFIDENTIAL

10 [REDACTED] 24-4/1 [REDACTED] Comments  
 To defer charges related from LIDAR credit acct 5750450 - Outside Service

11 | Barron Water Control District | 24-4/1 | To defer charges for heartland solar

12 | | 24-4/1 | To defer charges related from credit acct 599004650 - Outside Service

13 | | | Same as sample item 13 wp 24-3 monthly entry

14 | | See item 17 wp 24-3 | Premium Lighting Lump Sum of \$60,172 and \$47,165 Credit Accounts Receivable clearing

15 | | | Energy Smart of Florida Entry to record receivable for Aug 11 credit 253,3600 Agreed to account activity schedule See item 20. wp 24-3

16 | | | Energy Smart of Florida Entry to record receivable for 9/11 credit 253,3600 Agreed to account activity schedule See item 20. wp 24-3

17 | | 24-4/1 | To record sale of AR to KPB AR-non trade

Not assigned	\$ 1,231,555.97
Not assigned	\$ 1,303,211.78
Not assigned	\$ 1,747,160.84

- (A) | The auditor did not have time to select additional samples due to time restrictions The report had a total of approximately 261 items
- (A) | The auditor did not have time to select additional samples due to time restrictions The report had a total of approximately 10 items
- (A) | The auditor did not have time to select additional samples due to time restrictions

h d h d h d

012/2011	A01	Base	9154000	Plant Materis	23051	INVENTORY: M	WE	Goods receip	3000002856	VALMONT NEWM	#
012/2011	A01	Base	9154000	Plant Materis	23053	INVENTORY: M	SA	G/L account	#	Not assigned	#
012/2011	A01	Base	9154000	Plant Materis	23053	INVENTORY: M	SA	G/L account	#	Not assigned	#

(A) The utility explained that "The source report that the sample was selected from was in fact a summary report due to the volume of transactions. We are providing a listing of transactions for e-queried and would recommend that a sample be selected from each of the listings."

**CONFIDENTIAL**

30 HHC

**CONFIDENTIAL**

Not assigned	\$ 2,420,963.31
Not assigned	\$ 26,515,709.79
Not assigned	\$ 32,984,120.71

ach of the items

Comments

The report had a total of approximately 69 items

(A)

The auditor did not have time to select additional samples due to time restrictions  
The report had a total of approximately 210 items

To reclass M&S Inventory to Distribution  
and Transmission at 12/11 This is distribution  
portion  
credits account 2305400  
Agreed to Power System Inventory Balances Sheet

To reclass M&S Inventory to Distribution  
and Transmission at 11/11 This is distribution  
portion  
credits account 2305400  
Agreed to Power System Inventory Balances Sheet

2/11/11



~~10/11~~  
10/11  
12/31/11  
JHP  
PBC

**CONFIDENTIAL**

Title Ingr + Dam  
Audit Request #79 - Item 1 Explanation

Source documents were requested for the circled items. There are hundreds of transactions that make up these amounts, thus source documents have not been provided. We have provided the general ledger extracts showing the balances for each of the circled items. Note that these general ledger extracts are the source document that is used when this type of entry is prepared.

See 2/16  
1-3, 2/16  
1-7

*WV 12/11*

AFPL Ad Hoc I/S Rai

AHI / FIGSAH1D  
FINAL

Title *Jng + Dam Rec.*

\*\*\*\*\* USER SELECTION PARAMETERS \*\*\*\*\*

BASE PERIOD: 0110/ - 1210/ COMPARE PERIOD: -

ACCOUNTS: 1) 228221 - 228249 2) 228260 - 228264

3) 228281 - 228281 4) -

LOCATIONS: 1) - 2) - 3) - 4) -

SRC GRPS: 1) - 2) -

DISPLAY DETAILS: Y RECORDS USED: 9 \* DENOTES % GT 9999 OR % LT 9999-

MORE DATA AVAILABLE

*JAP  
PBC*

ACCT	LOCN	SRC	BASE AMOUNT	COMPARE AMOUNT	VARIANCE	% CHG
228221			4,857,800.46	.00	4,857,800.46	9999
228223			19,601.69	.00	19,601.69	9999
228225			581,308.91	.00	581,308.91	9999
228231			5,360,868.68	.00	5,360,868.68	9999
228233			.00	.00	.00	
228235			194,364.74	.00	194,364.74	9999
228241			96,365.58	.00	96,365.58	9999
228242			458,183.70	.00	458,183.70	9999
228244			101,050.81	.00	101,050.81	9999
ACCU/GRND TOTAL			11,669,544.57	.00	11,669,544.57	9999
Next transaction			AHI Security	Status: WARNING	SC / FIS	

**CONFIDENTIAL**

*24-6  
1-3 pl*

AFPL Ad Hoc I/S Range Inquiry

AHI / FIGSAH1D  
FINAL

\*\*\*\*\* USER SELECTION PARAMETERS \*\*\*\*\*

BASE PERIOD: 0110 - 1210 COMPARE PERIOD: -  
 ACCOUNTS: 1) 228221 - 228249 2) 228260 - 228264  
 3) 228281 - 228281 4) -  
 LOCATIONS: 1) - 2) - 3) - 4) -  
 SRC GRPS: 1) - 2) -  
 DISPLAY DETAILS: Y RECORDS USED: 14 \* DENOTES % GT 9999 OR % LT 9999-  
 NO MORE DATA AVAIL

ACCT	LOCN SRC	BASE AMOUNT	COMPARE AMOUNT	VARIANCE	% CHG
228246		143,478.75	.00	143,478.75	9999
228247	Σ 591,393.57	444,050.68	.00	444,050.68	9999
228262		2,264.14	.00	2,264.14	9999
228263		1,600.00	.00	1,600.00	9999
228264		.00	.00	.00	

ACCU/GRND TOTAL (A) 12,260,938.14 P9 ✓ .00 12,260,938.14 9999  
 Next transaction AHI Security Status: WARNING SC / FIS

**CONFIDENTIAL**

P11 11,669,544.57  
 (B) 591,393.57  
 -----  
 12,260,938.14 (A)  
 (24-4 / 1-1)

24-6  
1-3 P

*WJ  
1/4/11*

AFPL Ad Hoc I/S

AHI / FIGSAH1D  
FINAL

Title *Jnk + Dam Rec.*

\*\*\*\*\* USER SELECTION PARAMETERS \*\*\*\*\*

BASE PERIOD: 1010 / - 1210 / COMPARE PERIOD: -

ACCOUNTS: 1) 228221 - 228249 2) 228260 - 228264  
3) 228281 - 228281 4) -

LOCATIONS: 1) - 2) - 3) - 4) -

SRC GRPS: 1) - 2) -

DISPLAY DETAILS: Y RECORDS USED: 9 \* DENOTES % GT 9999 OR % LT 9999-

*JHP  
PBC*

MORE DATA AVAILABLE

ACCT	LOCN	SRC	BASE AMOUNT	COMPARE AMOUNT	VARIANCE	% CHG
228221			1,823,600.00	.00	1,823,600.00	9999
228223			.00	.00	.00	
228225			132,966.00	.00	132,966.00	9999
228231			1,395,696.47	.00	1,395,696.47	9999
228233			.00	.00	.00	
228235			35,156.56	.00	35,156.56	9999
228241			19,311.88	.00	19,311.88	9999
228242			98,744.23	.00	98,744.23	9999
228244			20,935.04	.00	20,935.04	9999
ACCU/GRND TOTAL			3,526,410.18 <i>Q4</i>	.00	3,526,410.18	9999
Next transaction			AHI Security	Status: WARNING	SC / FIS	

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*24/1  
1-4 p1*

AFPL Ad Hoc I/S Range Inquiry

AHI / FIGSAH1D  
FINAL

\*\*\*\*\* USER SELECTION PARAMETERS \*\*\*\*\*

BASE PERIOD: 1010 - 1210 COMPARE PERIOD: -  
 ACCOUNTS: 1) 228221 - 228249 2) 228260 - 228264  
 3) 228281 - 228281 4) -  
 LOCATIONS: 1) - 2) - 3) - 4) -  
 SRC GRPS: 1) - 2) -  
 DISPLAY DETAILS: Y RECORDS USED: 14 \* DENOTES % GT, 9999 OR % LT 9999-  
 NO MORE DATA AVAIL

ACCT	LOCN	SRC	BASE AMOUNT	COMPARE AMOUNT	VARIANCE	% CHG
228246			48,868.61	.00	48,868.61	9999
228247			70,868.03	.00	70,868.03	9999
228262			.00	.00	.00	
228263			400.00	.00	400.00	9999
228264			.00	.00	.00	

Σ 120,136.64  
 ③  
 ↓

ACCU/GRND TOTAL 3,646,546.82  
 Next transaction AHI Security  
 Status: WARNING SC / FIS

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9.13 3,526,410.18  
 ↑  
 ③ 120,136.64  
 -----  
 3,646,546.82  
 ④  
 24-6  
 1-1

P.2  
 24-6  
 1-4

**A**  
 Set-up to track non-recurring items by quarter for use in projection of following quarter estimated expenses.  
 Quarterly info on amounts that are non-recurring and should be removed from calculation come from Sheila Broderick in Claims.

**B**  
 Florida Power & Light Co.  
 Rate Case  
 3 Dkt# 120015-EI, ACN 12-100-4-1  
 4 HTY 12/31/2011  
 5 Title Inj + Dam

*Handwritten:*  
 12/16/12  
 JHP  
 PBC

Q <sub>16</sub>	D		E	6
	Non-recurring Claim \$	Total		
January 2010	100,000.00	100,000.00	A	8
February 2010	100,000.00	100,000.00	A	9
April 2010	295,000.00	295,000.00	A	10 11
May 2010	440,000.00 260,000.00	700,000.00	A	12 13 14
June 2010	517,500.00 767,500.00 195,586.04	1,480,586.04	A	15 16 17 18
July 2010	120,000.00	120,000.00	A	19 20 21
November 2010	1,000,000.00 300,000.00 250,000.00	1,550,000.00	A	22 23 24 25 26
December 2010	300,000.00	300,000.00	A	27 28 29
2 months Jan 10 - Dec 10		14,645,586	A	30
Quarter ending 12/31/2010		1,850,000		

CONFIDENTIAL - RATE CASE AR NO. 79 - ITEM

*Handwritten:*  
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CONFIDENTIAL

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**CONFIDENTIAL**

**Audit Request #28 - Item 8**

This is prepaid insurance so the amount that was selected is 1/12 of several invoices as listed below:

**CONFIDENTIAL - RATE CASE AR NO. 28 - Item No. 8**

Vendor	Invoice No.	Amount	Comments
Nuclear Electric Insurance Limited	2011-070	1,046,280.00	inclusive of discount
Nuclear Electric Insurance Limited	2011-070	300.00	Delaware Representative Fee
Florida Department of Financial Services	2011-03573-T	52,314.00	
Florida Suprlus Lines Service Office	2011-03573-F	1,046.28	
Florida Hurricane Catstrophe Fund	2011-03573-H	13,601.64	
Citizens Property Insurance Corporation	2011-03573-C	14,647.92	
	Total	\$ 1,128,189.84	
	1/12	\$ 94,015.82	

24-7 p1  
 $\$1,046,580 \div 12 = 87,215$  per pp  
 $\$81,609.84 \div 12 = 6,800.82$  per pp shd.  
 24-7 p1

43.2

includes discounts

Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011  
 Title: Insurance  
*Confidential*

APP  
PDC

24-7  
1 p1



Nuclear Electric Insurance Limited

1201 Market Street  
Suite 1100  
Wilmington, DE 19801

Florida Power & Light Company  
P.O. Box 14000  
June Beach, FL 33408-0420

Mrs. Erica McNabb

# CONFIDENTIAL

## RENEWAL INVOICE

Invoice Date:	4/1/2011
Invoice No.:	2011-070



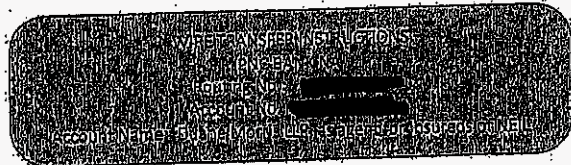
ENTERED BY: Erica McNabb DATE: 3-16-11  
 PHONE: 302-312-3037 COMPANY CODE: 1001  
 AUTHORIZED BY: Erica McNabb  
 REQUIRED IF UNDER \$250.00  
 SAZ DOCUMENT # (S)  
 ACCT NUMBER: 19000226981001

Site	Endorsement#
Turkey Point	RENEWAL

Policy	Policy Period		DESCRIPTION	AMOUNT
	From	To		
PL1-022	4/1/2011	4/1/2012	Primary Property - Renewal Premium Premium Discount - 3% Delaware Representative Fees	2,455,500.00 + 2,331,355.67 300.00
Item 8 PL1-017	4/1/2011	4/1/2012	Accidental Outage - Renewal Premium Premium Discount - 3% Delaware Representative Fees	1,012,324.00 + 982,246.78 300.00
PL1-017	4/1/2011	4/1/2012	Excess Property - Renewal Premium Premium Discount - 3% Delaware Representative Fees	1,012,324.00 + 982,246.78 300.00
PL1-008	4/1/2011	4/1/2012	Blanket Excess Program - Renewal Premium Premium Discount - 3% Delaware Representative Fees	472,088.00 + 457,926.00 60.00
Total				\$4,869,247.00

CONFIDENTIAL - RATE CASE AR NO. 28 - Item No. 8

cc: Hanna Olszak - Majkut



247  
p 2



CONFIDENTIAL



INDEPENDENTLY PROCURED COVERAGE TAX INVOICE

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

P.O. Box 864596 Orlando, FL 32886-4596 Phone: 800.562.4496 Fax: 850.513.9624

INVOICE NUMBER: 2011-03573-T INVOICE DATE: 03/21/2011 DUE DATE: 04/20/2011

FLORIDA POWER & LIGHT COMP 700 UNIVERSE BOULEVARD

JUNO BEACH, FL 33408 USA

Table with 2 columns: DESCRIPTION, AMOUNT DUE. Row 1: FLDFS Tax For Policy: E11017 (Due on 04/20/2011) \$52,314.00

ENTERED BY: Stacy Winnick DATE: APPROVED BY: COMPANY CODE: 100X AUTHORIZED BY: SAP DOCUMENT #(s): REQUIRED IF ORDER \$150.00 ACCT NUMBER:

Payments must be received by FLDFS on or before the Due Date. Pursuant to Florida Statute 626.938, any delinquent taxes shall pay interest at a rate of 6% per annum. For assistance call toll-free at 800.562.4496.

FORM: FSLSO-IPC02 REV: 10/31/2009

Summary table: Total Invoice Amount \$52,314.00, Total Amount Due \$52,314.00

INDEPENDENTLY PROCURED COVERAGE FLDFS TAX INVOICE

CUSTOMER ID: IPC-T

CUSTOMER: FLORIDA POWER & LIGHT COMP 700 UNIVERSE BOULEVARD

JUNO BEACH, FL 33408 USA

5625 92

Invoice summary table: Invoice Number 2011-03573-T, Amount Due \$52,314.00, Payment Due Date 04/20/2011

Please make payable and remit payment to: Florida Department of Financial Services P.O. Box 864596 Orlando, FL 32886-4596 Please include a copy of the invoice for proper posting

# CONFIDENTIAL



## INDEPENDENTLY PROCURED COVERAGE SERVICE OFFICE FEE INVOICE

**FLORIDA SURPLUS LINES  
SERVICE OFFICE**

P.O. Box 864596  
Orlando, FL 32886-4596  
Phone: 800.562.4496  
Fax: 850.513.9624

INVOICE NUMBER: 2011-03573-F  
INVOICE DATE: 03/21/2011  
DUE DATE: 04/20/2011

FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD  
  
JUNO BEACH, FL 33408 USA

DESCRIPTION	AMOUNT DUE
FLSO Service Office Fee For Policy: E11017 (Due on 04/20/2011)	\$1,046.28

ENTERED BY: Stacy Whitely	DATE:
PHONE: 561-991-3037	COMPANY CODE: 1001
AUTHORIZED BY:	
SAP DOCUMENT # (req.)	REQUIRED IF UNDER \$250.00
ACCT NUMBER:	

Payments must be received by FLSO on or before the Due Date. Pursuant to Florida Statute 626.938(3), any delinquent FLSO fees shall pay interest at a rate of 9% per annum. For assistance call toll-free at 800.562.4496.

Total Invoice Amount	\$1,046.28
<b>Total Amount Due</b>	<b>\$1,046.28</b>

FORM: FLSO-IPC01  
REV: 10/31/2009

**INDEPENDENTLY PROCURED COVERAGE  
SERVICE OFFICE FEE INVOICE**

CUSTOMER ID: IPC-F

CUSTOMER: FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD  
  
JUNO BEACH, FL 33408 USA

Invoice Number	2011-03573-F
Amount Due	\$1,046.28
Payment Due Date	04/20/2011

Please make payable and remit payment to:  
**Florida Surplus Lines Service Office**  
P.O. Box 864596  
Orlando, FL 32886-4596  
*Please include a copy of the invoice for proper posting*

24-7  
1 P4

# CONFIDENTIAL



## INDEPENDENTLY PROCURED COVERAGE FHCF ASSESSMENT INVOICE

### FLORIDA HURRICANE CATASTROPHE FUND

P.O. Box 864596  
Orlando, FL 32886-4596  
Phone: 800.562.4496  
Fax: 850.513.9624

INVOICE NUMBER: 2011-03573-H

INVOICE DATE: 03/21/2011

DUE DATE: 04/20/2011

FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD

JUNO BEACH, FL 33408 USA

DESCRIPTION	AMOUNT DUE
1.3% FHCF 1.3 Assessment For Policy: E11017 (Due on 04/20/2011)	\$13,601.64

ENTERED BY: <u>Sirry Woodruff</u>	DATE: _____
PHONE: <u>562-691-3097</u>	COMPANY CODE: <u>1003</u>
AUTHORIZED BY: _____	REQUIRED IF UNDER \$250.00
SAP DOCUMENT #(S): _____	
ACCT NUMBER: _____	

Payments must be received by FHCF on or before the Due Date. Pursuant to Florida Statute 626.936, any delinquent assessments shall pay interest at the annual statutory rate. For assistance call toll-free at 800.562.4496.

Total Invoice Amount	\$13,601.64
Total Amount Due	\$13,601.64

FORM FLSO-IPC05  
REV: 10/31/2009

### INDEPENDENTLY PROCURED COVERAGE FHCF ASSESSMENT INVOICE

CUSTOMER ID: IPC-H

CUSTOMER: FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD  
  
JUNO BEACH, FL 33408 USA

Invoice Number	2011-03573-H
Amount Due	\$13,601.64
Payment Due Date	04/20/2011

Please make payable and remit payment to:  
**Florida Hurricane Catastrophe Fund**  
P.O. Box 864596  
Orlando, FL 32886-4596  
*Please include a copy of the invoice for proper posting*

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# CONFIDENTIAL

## INDEPENDENTLY PROCURED COVERAGE CITIZENS EMERGENCY ASSESSMENT INVOICE



### CITIZENS PROPERTY INSURANCE CORPORATION

P.O. Box 864596  
Orlando, FL 32886-4596  
Phone: 800.562.4496  
Fax: 850.513.9824

INVOICE NUMBER: 2011-03573-C

INVOICE DATE: 03/21/2011

FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD

DUE DATE: 04/20/2011

JUNO BEACH, FL 33408 USA

DESCRIPTION	AMOUNT DUE
1.4% Citizens-C Assessment For Policy: E11017 (Due on 04/20/2011)	\$14,647.92

PREPARED BY: <u>Star Whitford</u>	DATE: _____
PHONE: <u>561-681-3037</u>	COMPANY CODE: <u>1001</u>
AUTHORIZED BY: _____	REQUIRED IF UNDER \$250.00
SNP DOCUMENT # (37): <u>1900030458 1001</u>	
ACCT NUMBER: _____	

Payments must be received by CPIC on or before the Date Due. Pursuant to Florida Statute 626.938, any delinquent assessments shall pay interest at a rate of 6% per annum. For assistance call toll-free at 800.562.4496.

FORM: FLSO-IPC10  
REV: 10/31/2009

Total Invoice Amount	\$14,647.92
Total Amount Due	\$14,647.92

### INDEPENDENTLY PROCURED COVERAGE CITIZENS EMERGENCY ASSESSMENT INVOICE

CUSTOMER ID: IPC-C

CUSTOMER: FLORIDA POWER & LIGHT COMP  
700 UNIVERSE BOULEVARD  
JUNO BEACH, FL 33408 USA

Invoice Number	2011-03573-C
Amount Due	\$14,647.92
Payment Due Date	04/20/2011

Please make payable and remit payment to:  
Citizens Property Insurance Corporation  
P.O. Box 864596  
Orlando, FL 32886-4596

Please include a copy of the invoice for proper posting

5625 92-6370001007

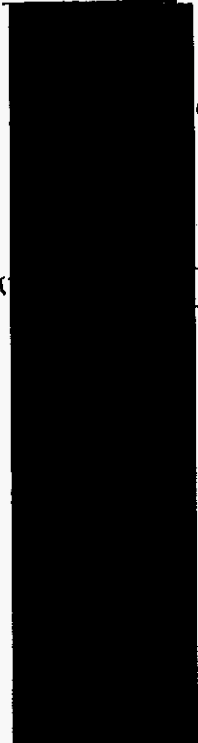
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Agreed all to invoices.

Title Insurance 1 P1

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Item: 189



AON Invoice dated 6/24/2011  
 AON Invoice dated 6/24/2011  
 AON Invoice dated 6/20/2011  
 Part of Invoice No. 2011-08822-T State of FL IPC Tax  
 Part of Invoice No. 2011-08822-F State of FL IPC Service Office Fee  
 Part of Invoice No. 2011-08822-H State of FL IPC FHCF Assessment  
 Part of Invoice No. 2011-08822-C State of FL IPC Citizens Assessment  
 Part of Invoice No. 2011-08822-E State of FL IPC EMPA Assessment  
 Palms Invoice No. 2011-011  
 Invoice No. 2011-08816-T State of FL IPC Tax  
 Invoice No. 2011-08816-H State of FL IPC FHCF Assessment  
 Invoice No. 2011-08816-C State of FL IPC Citizens Assessment  
 Invoice No. 2011-08816-E State of FL IPC EMPA Assessment  
 Invoice No. 2011-08816-F State of FL IPC Service Office Fee  
 Aon Invoice No. 700000121556  
 Total  
 Divided by 12

C D E 12 =

AON

1.00%

agreed to

AON

24 P1

22,056 remaining

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Per PP sched.

17,946.34

AON 24-7 P1  
 Palms. 24-7 P1.

4,109.13

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**CONFIDENTIAL**

% allocation per katys up.

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**CONFIDENTIAL**

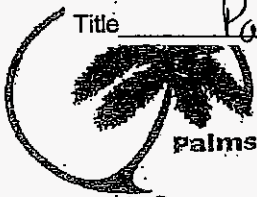
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Item 189

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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title Palms  


Title Palms Ins

C  
**Palms Insurance Company, Limited**

D  
c/o Aon Insurance Managers (Cayman) Ltd.  
PO Box 69 GT  
Grand Cayman, Cayman Islands

E  
Invoice No. 2011-011

INVOICE	
F DATE:	June 16, 2011 <sup>G</sup>
TO:	Florida Power & Light Company P.O. Box 14000 Juno Beach, FL 33408
RE:	Excess Property All Risk Insurance Effective June 1, 2011 to June 1, 2012
Premium:	
Premium is subject to State of Florida Independently Procured Coverage Tax (IPC).	
Please wire transfer funds to:	
Federal Reserve Bank of Boston ABA# [REDACTED] DDA# [REDACTED] FFC: Palms Delaware Tax / PMWFTX00012 Attn: Bill McGaffick / Shelly Baum	

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 ISSUED BY: [REDACTED] DATE: 6-17-11  
 CHECK NO: 563492 COVERS OVER: 1001  
 AUTHORIZED BY: [Signature] [REDACTED]  
 AMOUNT: \$355.00  
 ACCOUNT NO: 19000479561001  
 ACCT. NO: 563492 000.000 662 154

24-7  
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**Audit Request #28 - Item 190**

Title Insurance

JXP  
PBC

This is prepaid insurance so the amount that was selected is 1/12 of several invoices as listed below:

**CONFIDENTIAL**

CONFIDENTIAL - RATE CASE AR NO. 28 - Item No. 190

Vendor	Invoice No.	Amount	Comments
Nuclear Electric Insurance Limited	2011-069	\$ 1,735,330.00	inclusive of discount
Nuclear Electric Insurance Limited	2011-069	\$ 300.00	Delaware Representative Fee
Nuclear Electric Insurance Limited	2011-069	\$ 1,002,292.00	inclusive of discount
Nuclear Electric Insurance Limited	2011-069	\$ 300.00	Delaware Representative Fee
Nuclear Electric Insurance Limited	2011-069	\$ 467,271.00	inclusive of discount
Nuclear Electric Insurance Limited	2011-069	\$ 60.00	Delaware Representative Fee
Florida Department of Financial Services	2011-03562-T	\$ 86,766.50	
Florida Surplus Lines Service Office	2011-03562-F	\$ 1,735.33	
Florida Hurricane Catstrophe Fund	2011-03562-H	\$ 22,559.29	
Citizens Property Insurance Corporation	2011-03562-C	\$ 24,294.62	
Florida Department of Community Affairs	2011-03562-E	\$ 4.00	
Florida Department of Financial Services	2011-03565-T	\$ 50,114.60	
Florida Surplus Lines Service Office	2011-03565-F	\$ 1,002.29	
Florida Hurricane Catstrophe Fund	2011-03565-H	\$ 13,029.80	
Citizens Property Insurance Corporation	2011-03565-C	\$ 14,032.09	
Florida Department of Community Affairs	2011-03565-E	\$ 4.00	
Florida Department of Financial Services	2011-03570-T	\$ 23,363.55	
Florida Surplus Lines Service Office	2011-03570-F	\$ 467.27	
Florida Hurricane Catstrophe Fund	2011-03570-H	\$ 6,074.52	
Citizens Property Insurance Corporation	2011-03570-C	\$ 6,541.80	
Florida Department of Community Affairs	2011-03570-E	\$ 2.00	
		<u>\$ 3,455,544.66</u>	
	1/12	\$ 287,962.06	

SL  
 Per PP P1121 155,915.81  
 BX11-008 411,981.68  
 X11016 90,064.51  
287,962  
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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

**CONFIDENTIAL**

3 RECEIVED  
4 MAY 19 2011  
5 txj031d

B

Handwritten initials/signature

Title ROD. JRS

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Wells Fargo Insurance Services USA, Inc  
2601 South Bayshore Drive, Suite 1600  
Coconut Grove, FL 33133

E F G

9 Invoice Date: 04/25/11

10 Orot Flieger LLC  
11 Mr. Manuel Grosskopf  
12 1000 E. Hallandale Beach Blvd. Suite B  
13 Hallandale Beach, FL 33009

14	DESCRIPTION	TYPE	CO.	POLICY NUMBER	AMOUNT
15	PROPERTY, GENERAL LIABILITY, UMBRELLA			VARIOUS	[REDACTED]
16	BOILER & MACHINERY, ENVIRONMENTAL POLICY				[REDACTED]
17	Amount Due				
18	Payment due upon receipt of invoice. Please return copy with payment. C= Cancellation E= Endorsement F= Finance Co Credit N= New Policy O= Other P= Policy Fee R= Renewal T= Tax				
19	THANK YOU FOR YOUR BUSINESS!				
20					
21					
22	PLEASE MAKE CHECK PAYABLE TO WELLS FARGO INSURANCE SERVICES				

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[REDACTED] /12  
[REDACTED]  
24-1

23 PROJECT: G.O. Insurance

24 PURCHASE ORDER #: 3863-93-000, 020-642-639

25 APPROVED BY: [Signature] DATE: 5-19-11

26 AMOUNT: \_\_\_\_\_

27 ENTERED BY: Tommy Jaitron DATE: 5/23/11

28 PHONE: 561-688-7474 COMPANY CODE: 1601

29 AUTHORIZED BY: [Signature]

30 SAP DOCUMENT NO.: 9900040337

31 ACCT. NUMBER: 62 165,300-642-639

5/23/11 J  
# 269221 24  
[REDACTED] 25 JMS  
[REDACTED] 31 JMS

24-7  
4





Florida Power & Light Co.  
 Rate Case  
 Ok# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

**Audit Request #70 - Supplemental**

*KW  
6/24/12  
JMP*

Title Aviation Charge

*Found in 922 acct detail*

Q. Aviation Charges - two aircraft operation charges in request 70 detail of ferc account 922000 for \$13,753.66 and \$32,327.16

A. These charges were recorded in November and December 2011, respectively. They consist of payroll and non-payroll charges for a NEER employee working an FPL project, having nothing to do with aviation expenses. Please see detail of the charges attached, November in hard copy and December on CD. Note that the charges were recorded against IO 6120006966, which had the incorrect WBS settlement rule in SAP. The settlement rule was set up to settle to a WBS that was titled Aircraft Operations and was corrected to a WBS titled Gas Infrastructure in January 2012. See screenshot of settlement rule change below.

Display Settlement Rule Overview

Order: 6120006966 Gas Infrastructure

Actual settlement

IO	IO Description	IO Type	IO Value	IO Date	IO Status	IO Period	IO Start	IO End	IO Order	IO Date
6120006966	Aircraft Operators O&M Base 5	PER	100.00	0	2	0	2011	12	2011	010/2011 012/2011
6120006966	Gas Infrastructure Proj Admin	PER	100.00	0	2	0	2012	0	2012	001/2012 005/2012

*Detail for costs were reviewed.  
 They do not appear to be  
 aviation related*

*40-1  
4-3*

*40-1  
4-3*

PBC

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

FPSC AUDIT NO. 50 - ITEM A4  
FINANCIAL PLANNING COSTS

KW  
6/20/12  
IHP

Title Financial Planning

Source: CONFIDENTIAL - RATE CASE AR NO. 50 - ITEM NO. A-4

AMOUNT.		LEDGER MONTH												12 Month Total	
SURVEY_AD	CATEGORY	COS_ID_DESC	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	
	NOI_FIN_PLANNING_SERVICES														
	A_OTHER														
		AJ221200 - FINANCIAL PLANNING SERVICES - OFFICERS, EXEC, OTH EMP	(15)	(9)	(9)	(53)	(23)	(99)	(15)	(60)	(11)	(3)	(84)	(35)	(416)

208 (PZ)

208

1-184

Jan-June ties  
to 926,120  
EAC 6915  
692

in July-Dec  
Some is in 926,000  
SAP 57507008  
Some is in 923,000  
SAP 5250100  
Traced to Detail Lists

40-1  
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CONFIDENTIAL

Apr 2011

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

FPL  
Bill Test  
TYE 12/31/2011  
B Maltre

Title Bill Test

41-3

Acct #	Rate Code	Rate Class	Description	KWh Per Bill	kW Per Bill	Amt Billed	Customer Charge	Other Charges	First 1,000 kWh (\$ per kWh)	Any Add'l kWh (\$ per kWh)	kW (\$ per kW)	Bill Recal Per Staff	Difference	
												10.33	-	
							6.82	3.51					13.61	-
							13.61	-					6.82	-
							6.82	-					489.80	0.00
							489.80	97.28	0.04876	0.04876			149.60	0.00
							149.60	97.28	0.04876	0.04876			112.20	(0.00)
							112.20	97.28	0.04876	0.04876			53.12	0.00
							53.12	5.90	0.03713	0.04713			12.65	0.00
							12.65	5.90	0.03713	0.04713			26.47	(0.00)
							26.47	5.90	0.03713	0.04713			8233.84	(0.00)
							8233.84	50.13	0.00905	0.00905	7.80000		4,901.15	-
							50.13	50.13	0.00905	0.00905	7.80000		7,730.81	-
							7,730.81	50.13	0.00905	0.00905	7.80000		30,701.00	(0.00)
							30,701.00	179.19	0.00847	0.00847	7.80000		51,188.60	0.00
							51,188.60	179.19	0.00847	0.00847	7.80000		34,313.55	(0.00)
							34,313.55	179.19	0.00847	0.00847	7.80000		8.88	(0.00)
							8.88	8.88	0.04429	0.04429	-		57.82	(0.00)
							57.82	8.88	0.04429	0.04429	-		84.47	(0.00)
							84.47	8.88	0.04429	0.04429	7.80000		46,704.80	(0.00)
							46,704.80	179.19	0.00847	0.00847	6.50000		279.38	(0.00)
							279.38	18.44	0.01384	0.01384	6.50000		298.30	0.00
							298.30	18.44	0.01384	0.01384	6.50000		381.78	0.00
							381.78	18.44	0.01384	0.01384	6.50000		14,497.97	-
							14,497.97	50.13	0.00905	0.00905	7.80000		7,827.92	0.00
							7,827.92	50.13	0.00905	0.00905	7.80000		12,888.57	-
							12,888.57	50.13	0.00905	0.00905	7.80000		9,085.62	0.00
							9,085.62	373.94	0.00828	0.00828	9.28000		5,463.20	(0.00)
							5,463.20	373.94	0.00828	0.00828	9.28000		2,029.47	0.00
							2,029.47	373.94	0.00828	0.00828	9.28000		4.04	0.00
							4.04	4.11	0.03702	0.03702	-		4.11	0.00
							4.11	4.11	0.03702	0.03702	-		13.36	(0.00)
							13.36	13.36	0.03702	0.03702	-		18.32	(0.00)
							18.32	6.00	0.03432	0.03432	-		22.30	(0.00)
							22.30	6.00	0.03432	0.03432	-		18.87	(0.00)
							18.87	6.00	0.03432	0.03432	-			

The bills were tested using the Utility's tariff rates. We tied the rates above to the Order on WP 41-3. Source: Reg# 63

41-3

41-3  
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Sep 2011

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 Bill Test  
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Acc. #	Rate Code	Rate Class	Description	kWh Per Bill	kW Per Bill	Amt Billed	Customer Charge	Other Charges	First 1,000 kWh (\$ per kWh)	Any Add'l kWh (\$ per kWh)	kW (\$ per kW)	Bill Recal Per Staff	Difference
				41.00	-	10.33	6.82	3.51	-	-	-	10.33	-
XXXX-04890	11	OL-1	OUTDOOR LIGHTING	168.00	-	13.81	13.81	-	-	-	-	13.81	-
XXXX-43413	11	OL-1	OUTDOOR LIGHTING	41.00	-	8.82	8.82	-	-	-	-	8.82	-
XXXX-87225	11	OL-1	OUTDOOR LIGHTING	8,750.00	-	523.93	97.28	-	0.04876	0.04876	-	523.93	-
XXXX-02345	19	OS-2	SPORT FIELD SRV	771.00	-	134.87	97.28	-	0.04876	0.04876	-	134.87	(0.00)
XXXX-14639	19	OS-2	SPORT FIELD SRV	203.00	-	107.18	97.28	-	0.04876	0.04876	-	107.18	0.00
XXXX-69020	19	OS-2	SPORT FIELD SRV	3,101.00	-	129.50	4.75	-	0.04023	0.04023	-	129.50	0.00
XXXX-43044	43	RSDPR-1	RESIDENTIAL SRV DYNAMIC PRICE RESPONSE	1,888.00	-	79.82	4.75	-	0.04023	0.04023	-	79.82	(0.00)
XXXX-94408	43	RSDPR-1	RESIDENTIAL SRV DYNAMIC PRICE RESPONSE	1,888.00	-	71.85	4.75	-	0.04023	0.04023	-	71.85	(0.00)
XXXX-63408	43	RSDPR-1	RESIDENTIAL SRV DYNAMIC PRICE RESPONSE	1,838.00	-	87.24	5.90	-	0.03713	0.04713	-	87.24	0.00
XXXX-62315	44	RS-1	RESIDENTIAL SRV	351.00	-	18.83	6.80	-	0.03713	0.04713	-	18.83	(0.00)
XXXX-17487	44	RS-1	RESIDENTIAL SRV	1,242.00	-	54.44	5.80	-	0.03713	0.04713	-	54.44	0.00
XXXX-22435	44	RS-1	RESIDENTIAL SRV	337,440	1,111	11,547.66	50.13	-	0.00905	0.00905	7.60000	11,547.66	(0.00)
XXXX-02224	82	GSLD-1	GENERAL SERVICE LARGE DEMAND 500-2000KW	210,400	524	5,936.85	50.13	-	0.00905	0.00905	7.60000	5,936.85	-
XXXX-07480	82	GSLD-1	GENERAL SERVICE LARGE DEMAND 500-2000KW	351,600	950	10,452.11	50.13	-	0.00905	0.00905	7.60000	10,452.11	-
XXXX-47257	82	GSLD-1	GENERAL SERVICE LARGE DEMAND 500-2000KW	1,186,400	3,103	33,810.80	179.19	-	0.00847	0.00847	7.60000	33,810.80	0.00
XXXX-78062	83	GSLD-2	GENERAL SERVICE LARGE DEMAND 2000+KW	2,150,720	5,092	57,094.99	179.19	-	0.00847	0.00847	7.60000	57,094.99	0.00
XXXX-40585	83	GSLD-2	GENERAL SERVICE LARGE DEMAND 2000+KW	1,374,960	3,103	35,407.90	179.19	-	0.00847	0.00847	7.60000	35,407.90	(0.00)
XXXX-08309	83	GSLD-2	GENERAL SERVICE LARGE DEMAND 2000+KW	51	-	9.15	6.80	-	0.04429	0.04429	-	9.15	0.00
XXXX-09437	88	GS-1	GENERAL SERVICE - 0-20KW	1,202	-	80.13	6.89	-	0.04429	0.04429	-	80.13	0.00
XXXX-71319	88	GS-1	GENERAL SERVICE - 0-20KW	1,389	-	87.52	6.89	-	0.04429	0.04429	-	87.52	(0.00)
XXXX-78185	88	GS-1	GENERAL SERVICE - 0-20KW	1,784,000	4,299	47,792.67	179.19	-	0.00847	0.00847	7.60000	47,792.67	-
XXXX-73178	71	CS-2	CURTAINABLE SERVICE 2000+KW	14,066	24	388.96	16.44	-	0.01384	0.01384	8.50000	388.96	(0.00)
XXXX-07247	72	GSD-1	GENERAL SRV-DEMAND 21-499KW	8,072	15	225.68	16.44	-	0.01384	0.01384	8.50000	225.68	0.00
XXXX-33829	72	GSD-1	GENERAL SRV-DEMAND 21-499KW	7,893	17	236.18	16.44	-	0.01384	0.01384	8.50000	236.18	-
XXXX-46389	72	GSD-1	GENERAL SRV-DEMAND 21-499KW	705,800	1,460	17,531.81	50.13	-	0.00905	0.00905	7.60000	17,531.81	(0.00)
XXXX-33208	73	CS-1	CURTAINABLE SRV 500-2000KW	387,840	848	8,484.88	50.13	-	0.00905	0.00905	7.60000	8,484.88	-
XXXX-71623	73	CS-1	CURTAINABLE SRV 500-2000KW	444,400	1,145	12,773.95	50.13	-	0.00828	0.00828	9.28000	12,773.95	-
XXXX-38098	73	CS-1	CURTAINABLE SRV 500-2000KW	273,000	804	10,095.50	373.94	-	0.00828	0.00828	9.28000	10,095.50	0.00
XXXX-71041	80	MET	METROPOLITAN TRANSIT SERVICE	222,800	539	7,218.99	373.94	-	0.00828	0.00828	9.28000	7,218.99	(0.00)
XXXX-70014	80	MET	METROPOLITAN TRANSIT SERVICE	78,400	122	2,155.25	373.94	-	0.00828	0.00828	9.28000	2,155.25	(0.00)
XXXX-79011	80	MET	METROPOLITAN TRANSIT SERVICE	109	-	4.04	-	-	0.03702	0.03702	-	4.04	0.00
XXXX-58444	86	SL-2	TRAFFIC SIGNAL SERVICE	111	-	4.11	-	-	0.03702	0.03702	-	4.11	0.00
XXXX-63487	86	SL-2	TRAFFIC SIGNAL SERVICE	361	-	13.38	-	-	0.03702	0.03702	-	13.38	(0.00)
XXXX-22358	86	SL-2	TRAFFIC SIGNAL SERVICE	394	-	18.52	6.00	-	0.03432	0.03432	-	18.52	(0.00)
XXXX-48114	188	GSCU-1	GENERAL SRV CONSTANT USAGE	481	-	22.85	6.00	-	0.03432	0.03432	-	22.85	(0.00)
XXXX-52017	188	GSCU-1	GENERAL SRV CONSTANT USAGE	391	-	19.42	6.00	-	0.03432	0.03432	-	19.42	0.00
XXXX-95471	188	GSCU-1	GENERAL SRV CONSTANT USAGE										

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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

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FPL  
Sample of Expenses January to June 2011  
HTY December 31, 2011  
Source: Req. 27  
Kathy Welch  
April 18, 2012  
Wp 43-1/1

Title Sample Jan-June 2011

DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
1	201102	520	91,210.00	CV	52455 0009795 079	FRHAM SAFETY PRODUCTP:00360978 Consumables for PTN Unit 3 Fall Outage (to control contamination)		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
2	201106	520	109,812.00	IV	65000	UNITECH Accrue April and May Invoices for clothing for outage.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
3	201104	520	221,506.41	CV	52455 02260135	007 BARTLETT NUCLEAR INCPS98288622 Services at St. Lucie for March 5 to 11-decon specialists and rad engineers for outage support.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
4	201103	520	304,522.07	CV	52455 02260135	007 BARTLETT NUCLEAR INCPS65377622 Services at St. Lucie for February 12-18-decon specialists and rad engineers for outage support.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
5	201104	520	306,823.02	CV	52455 02260135	007 BARTLETT NUCLEAR INCPS44147622 Services at St. Lucie for Jan 1-7-decon specialists and rad engineers for outage support.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
6	201104	520	330,753.07	CV	52455 02260135	007 BARTLETT NUCLEAR INCPS05277622 Services at St. Lucie for February 5-11-decon specialists and rad engineers for outage support.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
7	201104	520	358,403.60	CV	52455 02260135	007 BARTLETT NUCLEAR INCPS16147622 Services at St. Lucie for January 22-28-decon specialists and rad engineers for outage support.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.

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wp 43-1 confidential Request 27 detail 1st 6 months of expense with sample.xlsx

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DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
8	201102	520	424,050.00	CV	52455 00099795 079 FRHAM SAFETY PRODUCTP100360977	Orex (contamination control) needed for PTN Unit 3 fall outage		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
9	201103	520	424,050.00	CV	52455 02287554 FRHAM SAFETY PRODUCTP100361995	Orex (contamination control) needed for PTN Unit 4 fall outage		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
10	201104	520	530,025.00	CV	52455 02263138 001 FRHAM SAFETY PRODUCTP599728622	Consumables and Orex for SL2-19 Outage		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
11	201107	520.31	31,882.99	CV	53450 DAY & ZIMMERMANN NPS DAY & ZIMMERMANN NPS 5000	High Pressure resin transfer, Total invoice for various jobs \$2,411,378.71. This portion relates to radiation waste removal.		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
12	201101	520.31	36,750.42	MS	19000 RADWASTE LINERS	Radioactive waste liners from Materials and Supplies		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
13	201103	520.31	94,345.78	CV	52455 02261284 003 ENERGY SOLUTIONS LLCPS14487622	Ship waste and incinerate oil, grease and sludge		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
14	201104	520.31	100,692.04	CV	52455 02261284 002 ENERGY SOLUTIONS LLCPS587578622	Transport of Low level radioactive waste		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
15	201101	520.31	100,840.47	CV	52455 00099439 016 ENERGY SOLUTIONS LLCPS42266622	Ship waste and incinerate oil, grease and sludge		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
16	201102	520.31	442,111.70	CV	52455 02286348 001 STUDSVIK INC PS98447622	Disposal of Low Level Radioactive Waste		Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.

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④ Since fuel gets amortized other outage costs seem to cause high flows of amortization of these costs would make each year more comparable.

wp 43-1 confidential Request 27 detail 1st 6 months of expense with sample.xlsx

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DATE	ACCOUNT	AMOUNT	GRN	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
17	201108	520.31	1,895,145.14	JV	65000	HP RADWASTE	Accrue cost of radioactive waste at site-FPL does not get billed until the vendor gets enough waste together from other companies to ship. This estimate was in June 2011 and in May 2012, FPL has only paid approximately \$300,000 for this accrual and the next. There is also a large accrual entry to CWIP for waste related to capital projects.	Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
18	201108	520.31	2,344,701.05	JV	65000	HP RADWASTE	Accrue cost of radioactive waste in processor- see note item 17.	Nuclear fuel gets amortized over the life of the outage which is 18 months. This acct. increased 16% over 2010 and 2010 increased 54% over 2009. It does go down \$9 mil in 2013 or 12%.
19	201104	531	132,424.37	CV	51450	DAY & ZIMMERMANN NP5DAY & ZIMMERMANN NP55000	St Lucie 2 Scaffold Support. Total invoice for all SL2 projects \$735,561.81.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
20	201103	531	179,706.52	CV	52455	02263685 004 LAMBERT MACGILL THOMPSS7277622	In service inspection services to support the St. Lucie 2 refueling outage.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
21	201102	531	371,493.12	CV	52455	02260272 002 AMES GROUP LLC PS16786622	Engineering company labor for St. Lucie avg \$57/hr.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
22	201102	531	371,888.94	CV	52455	02260701 001 ENGINE SYSTEMS INC PS41566622	Perform repairs and inspections St. Lucie outage	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
23	201102	531	374,891.15	CV	52455	02260272 002 AMES GROUP LLC PS30307622	Engineering company labor for St. Lucie avg \$57/hr.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
24	201102	531	380,408.39	CV	52455	02260272 002 AMES GROUP LLC PS33427622	Engineering company labor for St. Lucie avg \$57/hr.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
25	201102	531	392,481.43	CV	52455	02260272 002 AMES GROUP LLC PS99707622	Engineering company labor for St. Lucie avg \$57/hr.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
26	201108	531	666,831.00	JV	65000	4-26 4TH MILESTONE	Investment in 4-26 4th Milestone. This account is used to track the cost of the 4-26 4th Milestone. The account is used to track the cost of the 4-26 4th Milestone. The account is used to track the cost of the 4-26 4th Milestone.	Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.

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DATE	ACCOUNT	AMOUNT	GR	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF		
27	201103	531	779,180.64	CV	52455	02262969	SIEMENS ENERGY INC PS97647623	Total Invoice \$1,855,192. 42% of invoice charged here. For Turkey Point 4-26 Spring 2011. Invoice for January 18. Total price \$9,275,960 for work. Provide project manager, field engineers, craft labor, travel, safety techs and clerical. Provide non-destructive examination, valve components, low pressure turbine components, rotors, inner cylinders, blade rings, adaptor pieces, diaphragms, foreign material exclusion, assemble fence and barrier in valve in LP Generator areas, Provide FME technician in Valve, LP and Generator, High Pressure turbine, remove/install HP enclosure, Low pressure turbine disassemble and assemble, piping, adaptors, outer cylinder Cover, inner cylinder, flow guides, Rotor, Glands and Seal Ring, seals, bearings, couplings, clean components, etc. 54% of the Invoice was capitalized and 4% was expensed to a different account.		Although the account increased in 2013, decreased substantially in 2013 due to outage scheduling.
28	201105	531	779,180.64	CV	52455	02262969	SIEMENS ENERGY INC PS92998623	Total Invoice \$1,855,192. 42% of invoice charged here. For Turkey Point 4-26 Spring 2011. Invoice for April 6. See number 27-same contract.		Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
29	201105	531	1,762,433.00	CV	52455	02262969	SIEMENS ENERGY INC PS37059623	Total Invoice \$4,637,980- 38% of invoice charged here, 59% to capital and 3% to another expense account. For Turkey Point 4-26 Spring 2011. Invoice for April 6. See number 27-same contract.		See 27-1-1
30	201106	553		CV	51450		FLOTECH INC FLOTECH INC S000109692	Martin plant 4A and 4B 2011 Outage Hydro valves, condensate controls, valves, rebuild drum vent, vacuum pump seal tank valves	43-1/1-1	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Siemkewicz to follow up on forecast.
31	201104	553		CV	51450		AEREX INDUSTRIES INCAEREX INDUSTRIES INC5000058122	Martin plant unit 3 and 4 water injection and liquid fuel purge headers related to the 2011 US Steam Turbine and USB Outages. The materials to fabricate the water injection and liquid fuel purge headers were less and 6" pipe and not all of the piping within the gas turbine atomizing air system were replaced. Therefore, it was expensed.	43-1/1-1	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Siemkewicz to follow up on forecast.

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DATE	ACCOUNT	AMOUNT	GR	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
32	201102	553		CV 51450	GENERATOR & MOTOR SEGENERATOR & MOTOR SES0000	FL Lauderdale plant labor and materials to provide repairs to the 5B generator Rotor.	see 43-1/1-1,...	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Stenkewicz to follow up on forecast.
33	201102	553		CV 51450	CHEVRON CHEVRON USA INC 500027716	Contamination Control service for FT. Myers Plant Chemical varnish cleaning on the two GE 7FA Comustion simple cycle turbines	see 43-1/1-1,	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Stenkewicz to follow up on forecast.
34	201105	553		CV 51450	INDUSTRIAL CONSTRUCTINDUSTRIAL CONSTRUCTS000069	Unit 8 Martin Plant cooling tower repairs. Total cost	see 43-1/1-1,...	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Stenkewicz to follow up on forecast.
35	201103	553		CV 51450	FOSTER WHEELER FOSTER WHEELER CONSTS000045521	FL Myers Unit 2, Spring 2011 HRSG Overhaul	see 43-1/1-1/	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Stenkewicz to follow up on forecast.
36	201106	553		CV 51450	MID STATE MACHINE ANMID STATE MACHINE ANS000092	Martin plant 3 and 4 out of scope repairs to CWP, Aux CWP, Remove, refinish, and re-install and grout sole plate project, provide material, labor and machinery for Unit 8A aux CW pump	see 43-1/1-1,	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Stenkewicz to follow up on forecast.

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DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-PPL	FOLLOW UP-STAFF
37	201101	553		CV	51450 AVP VALVE INC AVP VALVE INC 5000014907	Turkey Point fossil plant 1 and 2 Unit 5 outage. Supervision, labor, tooling, eq., and parts to repair various control and manual mov valves during Dec. outage.		This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Sienkewicz to follow up on forecast.
38	201106	553		CV	51450 TOSHIBA INTERNATIONATOSHIBA INTERNATIONA5000098	Valve Inspection TA services at Martin Plant.	see 43-1/1-1.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Sienkewicz to follow up on forecast.
39	201106	553		CV	51450 AVP AVP VALVE INC 5000097201	Manatee plant unit 3 site outage	see 43-1/1-1.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Sienkewicz to follow up on forecast.
40	201106	553		CV	51450 SIEMENS ENERGY INC SIEMENS ENERGY INC 5000094444	Putnam 1st open class LP Turbine. Emergency repair performed in Unit #1 Steam Turbine. It was to investigate and perform repairs to the damaged L-O blades in Unit 1 Steam. Only a few blades were replaced. To be capitalized an entire row had to be replaced.		This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Sienkewicz to follow up on forecast.
41	201106	553		CV	51450 TURBINE ENG TURBINE ENGINEERING 5000099292	Ft. Myers plant manufacture of new stop valve bussings. This work related to the 2011 LP Steam Turbine Outage. The valves were removed, inspected, cleaned, repaired and reinstalled. They were not replaced which is the requirement for capital.	see 43-1/1-1.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Sienkewicz to follow up on forecast.

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DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
42	201105	553		CV 51450	SERVOCON ASSOCIATES SERVOCON ASSOCIATES 50000772 Martin County Plant Hydraulic valves, Intercepts, filters, recome shafts, and tooling. Related to U8 Steam Turbine outage. Removed, inspected, cleaned, repaired and reinstalled the main steam stop and control valve actuators. They were not replaced which would be required to be capitalized.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
43	201106	553		CV 51450	TURBINE ENGINEERING TURBINE ENGINEERING 500010202 Martin 3 and 4 inspection and repair of combined stop and control valves and combined reheat stop and intercept valve.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
44	201106	553		CV 51450	TURBINE ENGINEERING TURBINE ENGINEERING 500008832 Manatee Plant work Unit 3 Steam Turbine Combined stop and intercept valves and reheat stop and control valves.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
45	201106	553		CV 51450	TURBINE ENGINEERING TURBINE ENGINEERING 500008762 Martin 3 and 4 plant work U8 Steam turbine outage. The steam turbine combined stop and control valves, combined reheat intercept valves and lp admission stop and control valves were removed, inspected, cleaned, repaired and reinstalled.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
46	201106	553	817,502.00	CV 51450	ELLIOTT CO ELLIOTT CO 5000095142 Inspection and repair of generator collector shaft at Ft. Myers plant removed, inspected, cleaned, repaired and reinstalled.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
47	201102	916.028	8,342.18	CV 52450	PAY I/C BILL FPLES FPL ENERGY SERVICES 1900015144 Charged sales expense for an FPLES employee's work on the SAP work.		Have Deb see if any of the SAP project is charged to affiliates. Check management fee to see if allocated. Is this non-recurring since its SAP-several other charges in this account.

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48	201103	916.028	206,126.00	PY	30000		
49	201105	916.06	101,205.00	CV	51450	See 43-1/12 459	
50	201106	916.06	112,341.78	JV	65000		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
51	201106	916.06	117,786.56	CV	51450		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
52	201105	916.06	138,384.00	CV	51450	See 43-1/12 459	Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
53	201105	916.06	138,384.00	CV	51450		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
54	201106	916.06	156,096.00	CV	51450	See 43-1/12 459	Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
55	201106	916.06	174,213.27	CV	51450		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
56	201105	916.06	209,198.78	CV	51450		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
57	201106	916.06	218,707.25	JV	65000		
58	201106	916.06	282,794.71	JV	65000		
59	201103	916.06	405,494.10	CV	51450		
60	201109	916.061	(28,425.39)	JV	65000	See 43-1/12 459	
61	201101	916.061	33,015.97	CV	52450	See 43-1/12 459	

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See WP 59  
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DATE	ACCOUNT	AMOUNT	GRN	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF	
62	201106	916.061	35,000.00	JV	65000	[REDACTED]	See 43-1/12/09		
63	201106	916.061	44,961.00	JV	65000	[REDACTED]	See 43-1/12/09		
64	201103	916.061	44,961.48	CV	52430	[REDACTED]	See 43-1/12/09		
65	201106	916.061	64,619.02	JV	65000	[REDACTED]	See 43-1/12/09		
66	201102	925.1	616,731.00	JV	65000	(INI DAM EST EXP FOR 1Q11) The ending reserve balance for injuries and damages is determined by a Claims Agent in the General Counsel Business Unit. They estimated the monthly accrual here based on the 2010 reserve increases less non-recurring expense. To increase a claim pending that had \$100,000 to \$1 million	See testing in W/C	Have Illiana review the reserve balance for 228.221 to 228.249 and 228.260-228.264 and 228.281 since the increase in this account is based on the reserve. Should have backup in the external audit workpapers.	
67	201104	925.1	900,000.00	JV	65000	I&O GENERAL RES ADJUSTM To increase the reserve to get the liability balance up to the estimate due 1st quarter			
68	201103	925.1	1,171,631.95	JV	65000	(INI DAM LIAB (GENERAL) To increase the reserve to get the liability balance up to the estimate due 2nd quarter			
69	201106	925.1	2,307,134.16	JV	65000	(INI DAM LIAB (GENERAL) One month accrual of entry for Fiduciary Liability insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
70	201102	925.101	25,572.69	JV	65000	LIABILITY INSUR-FIDUCIARY One month accrual of entry for Port St. Lucie Nuclear Liability insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
71	201101	925.101	132,818.60	JV	65000	LIABILITY INSUR-PSL One month accrual of entry for Turkey Point Nuclear Liability insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
72	201101	925.101	209,464.77	JV	65000	LIABILITY INSUR-PTP One month accrual of entry for Director's and Officers Liability insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
73	201102	925.101	231,534.41	JV	65000	LIABILITY INSUR-D&O One month accrual of entry for Excess Liability insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
74	201106	925.101	471,050.49	JV	65000	LIABILITY INSUR-EXCESS		Get insurance schedule and make it in to workpaper.	
			26,678,655.05						

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wp 43-1 confidential Request 27 detail 1st 6 months of expense with sample.xlsx

43-1/1-09

sample July-December expenses

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Line	Plan	Year	Amount	Base	Rate	Account	Vendor	Code	Notes	Audit
6	01/2/20	\$ 37,360.72	Base	8618000	Goodyear and Water-Nuclear	6500000	PORT PIERCE UTILITIES AUTHORITY	PBL Rawden Water -PBL-C	Water usage 28,272 for 200,202-44 for SL Lacle Power Plant. Rawden is 282.4 Other power plant etc.	
7	01/2/20	\$ 128,212.89	Base	8618000	Goodyear and Water-Nuclear	8600000	MIAMI DADE WATER AND SEWER	Raw Water	Water usage 45,818 GCF for 8700 SW 244 SL Power Plant PBL. Rawden is 282.4 Nuclear Plant.	
8	01/2/20	\$ 10,409,797.28	Base	8630200	Miscellaneous General Expenses	6301000	Not assigned	PL Energy Secura Line White CO	White oil of PL Energy Secura Pipeline. Not a re-occurring cost. However, 2013 costs are projected to be \$8,728,460 lower than 2011. See worksheet 43-21 for explanation.	This amount was lowered but there is an additional \$1.7 million that may not have been removed. See 43-17-1
9	008/20	\$ 858,252.40	Rate	8625000	Injuries and Damages-Insurance	6468100	Not assigned	Injuries and Damages Reserve-XXXXXX	Sept. amount for Injuries and Damages Reserve. Injuries and Damages actually decreased in 2011.	
10	01/2/20	\$ 1,871,882.68	Base	8625000	Injuries and Damages-Insurance	6460100	Not assigned	Injuries and Damages Reserve-XXXXXX	Sept. amount for Injuries and Damages Reserve. Injuries and Damages actually decreased in 2011.	
11	01/2/20	\$ (282,896.69)	Base	8625000	Injuries and Damages-Insurance	6460100	Not assigned	Contractor Waiver	Transfer from one insurance expense account to another.	
12	007/20	\$ (247,884.27)	Base	8625000	Injuries and Damages-Insurance	6468100	Not assigned	PBL Liability Ins Retaind Amortization	Liability PTP Reserve Premium Retaind for Calendar Year 2009	
13	01/1/20	\$ 840,915.82	Base	8624100	Property Insurance-Nuclear Outage	6460000	Not assigned	PTP Outage Ins Amortization	One month's amount for total prepaid costs of \$1,248,230 Nuclear Property Insurance Unit. Amortized. Outage reserve premium \$300 cap fee, \$52,314 PLDPB Fee for policy subsequently renewed coverage. PTP, PBL, PBL, PBL service adding fee for policy \$1,048,328, 1.25% PTP assessment for policy for business interruption and \$13,887.84, 1.4 CCRSM C assessment for \$14,847.82.	
14	006/20	\$ (151,867.83)	Base	8624100	Property Insurance-Nuclear Outage	6460000	Not assigned	PTP Outage Ins Unit Amortization	Number for "one distribution credit amortized over 12 months. Total \$1,250,014.	
15	01/2/20	\$ 16,251.00	Base	8518000	Goodyear and Water-Nuclear	8780700	Not assigned	PTN US Buled Piping Exam	SHV Construction Services, Pathway Walk Down, Tanking, testing, stressor, plant performance monitoring and assessment for month 02/20/2008 For Turkey Point. Number amount of cost totaling (near gas leak and leaks holds tank team for 2, 4, and 10 view, concrete spalling. Total cost: \$16,251.00	
16	01/2/20	\$ 63,887.04	Base	8518000	Goodyear and Water-Nuclear	8780700	GE MOBILE WATERS INC	Demolished Water Services	Monthly charge for Turkey Point Nuclear mobile water equipment with charges for fuel, oil, and maintenance.	
17	01/2/20	\$ 86,292.00	Base	8518000	Goodyear and Water-Nuclear	8780700	Not assigned	Liquid Rad Waste Processing	Radwaste mobile water processing for Diversified Technologies Service Invoiced	
18	01/2/20	\$ 118,041.00	Base	8618000	Goodyear and Water-Nuclear	8780700	Not assigned	Demolished Water Services	Mobile Water for Turkey Point	
19	06/7/20	\$ (51,484.00)	Base	8518000	Goodyear and Water-Nuclear	8780700	Not assigned	Liquid Rad Waste Processing	Payment amount for May and June Diversified Technologies Service Invoiced	
20	008/20	\$ 372,000.00	Base	8830000	Steam Expenses-Nuclear	6250200	Not assigned	Operator Bonus	Operator bonus for 18 operators	
21	01/2/20	\$ (2,453,736.12)	Base	8520000	Steam Expenses-Nuclear	6420800	Not assigned	PTN US PBL Rad Waste Loading	A DOE settlement requires DOE to reimburse PPL for certain spent fuel charges. This entry reverses the expense to the settlement amount.	
22	01/2/20	\$ 2,000,210.00	Base	8620000	Steam Expenses-Nuclear	8780700	Not assigned	NP Yudo(820) Steam Expense	Account of SL Lacle Unit 1 nuclear outage costs for diversifed Nuclear Inc. for labor and Unit/tech services for protection during.	

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43 wp 43-2 confidential July to December sample expenses detail.xls

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sample July-December expenses

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Line	Fiscal Year/Period	Amount	Account	FERC	Account with	Account	SAP	Vendor	Account	Auditor Notes	Audit questions
		2011 - DEC	DEB	in	to						
18	008/20	\$ 2,753,888.95	Base	8520000	Steam Expenses-Nuclear	8520000	Not assigned	PTNC ISFBI Kalmbs Loading Campaign Exp	PTNC ISFBI Kalmbs Loading Campaign Exp	Completion of audit for Fuel to pad services by Aresis, July 7, 2011. The audit was certified because of a SAP error/overrun issue to transfer to appropriate account.	
19	011/20	\$ 1,872,500.00	Base	8520000	Steam Expenses-Nuclear	8520000	TRANSNUCLEAR INC	PTNC ISFBI Kalmbs Loading Campaign Exp	PTNC ISFBI Kalmbs Loading Campaign Exp	City work loading and support paid in pad, Sept. 28. Total invoice \$2,828,000. \$1,700,000 charged here and \$478,000 to upgrade. Balance due of \$143,700 added. \$122,000 of which is related to the \$1,700,000. City work loading December 14.	
20	018/20	\$ 748,000.00	Base	8520000	Steam Expenses-Nuclear	8520000	TRANSNUCLEAR INC	PTNC ISFBI Kalmbs Loading Campaign Exp	PTNC ISFBI Kalmbs Loading Campaign Exp	City work loading December 14.	
21	012/21	\$ 76,124.82	Base	8520002	Steam Expenses-Nuclear	8520002	ENERGY SOLUTIONS LLC	Radwaste Disposal - PBL-C	Radwaste Disposal - PBL-C	Ship radioactive DAW & Mail 21823	
22	010/20	\$ 68,828.28	Base	8520000	Steam Expenses-Nuclear	8520000	Not assigned	Radwaste Disposal - PBL-C	Radwaste Disposal - PBL-C	DAW	
23	006/20	\$ 22,338.82	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	Not assigned	PWC Materials - Elec PE	PWC Materials - Elec PE	2018 E. of work	
24	006/20	\$ 74,812.43	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	Not assigned	PWC Materials - Elec PE	PWC Materials - Elec PE	20" Check valve	
25	008/20	\$ 134,335.85	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	Not assigned	PBL - Non Outage Normal Ops - Main	PBL - Non Outage Normal Ops - Main	Calderon pipe that is part of the turbine condenser pump used in St. Louis Unit 2 normal operation mts.	
26	008/20	\$ 248,490.00	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	Not assigned	UZ SIEMENS Contracted Rep	UZ SIEMENS Contracted Rep	Transfer from LPH for the Clark Repressor Discharges, the Low Pressure Turbine Repressor Discharges, Components of the Low pressure turbine is why it wasn't capitalized.	
27	011/20	\$ 390,247.00	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	AREVA NP INC	SG Secondary(S31) Maintenance of	SG Secondary(S31) Maintenance of	Steam Generator Testing and Maintenance PBL1	
28	007/20	\$ 256,187.92	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	Not assigned	US EDR O&M's	US EDR O&M's	Overhaul work by Foster Systems on Turkey Point 773 regular hours and 700 overtime hours at 1.5x pay rate and lodging expenses.	
29	011/20	\$ 147,823.53	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	STONE & WEBSTER CONSTRUCTION INC	Supplemental StaTop(S11) Maintenance	Supplemental StaTop(S11) Maintenance	Shore outage support for St. Louis. Total invoice \$418,788.00 charged to various accounts. The portion for this account was for CP Pressur ramp, Steam Trap replacement, HP Pressur Ramp and Trap, Power Seed. The majority of the invoice was for labor and some for travel. There was only \$120 in materials.	
30	007/20	\$ 84,845.28	Base	8511000	Maintenance of Electric Plant-Nuclear	8511000	GE Hitachi	Breaker Overhaul	Breaker Overhaul	Overhaul electrical and upgrade breaker due to broken bus insulator hardware placed on the side of the air shroud of Turkey Point. Portion of invoice for \$170,530.28.	
31	008/20	\$ 28,606.11	Base	8540000	Generation Expenses	8540000	GE DETZ INC	COOL TURBINES CHEM	COOL TURBINES CHEM	8000 lbs of dependent which helps cooling systems operate at higher cycles.	
32	010/20	\$ 7,898.77	Base	8540000	Generation Expenses	8540000	SHRIEVE CHEMICAL CO	COOL TURBINES CHEM	COOL TURBINES CHEM	3,400 gallons of sulfate acid - Shriever Chemical Co. West County	
33	006/20	\$ 4,772.01	Base	8540000	Generation Expenses	8540000	AIRGAS SPECIALTY PRODUCTS INC	PWC-SCR CHEMICALS	PWC-SCR CHEMICALS	Ammonium Hydroxide from Algas Specialty Products for West County Energy Center	
34	006/20	\$ 4,121.12	Base	8540000	Generation Expenses	8540000	AIRGAS SPECIALTY PRODUCTS INC	PWC-SCR CHEMICALS	PWC-SCR CHEMICALS	Ammonium Hydroxide from Algas Specialty Products for West County Energy Center	
35	007/20	\$ 3,802.88	Base	8540000	Generation Expenses	8540000	DOYERBY MANUFACTURING COMPANY	COOL TURBINES CHEM	COOL TURBINES CHEM	Hypochlorite solution for West County	
36	012/20	\$ 20,123.00	Base	8522000	Maintenance of Structures	8522000	ANALOTIS CORP	PAINT COMMON FOR ALL PLANTS (S7)	PAINT COMMON FOR ALL PLANTS (S7)	Account for Florida Corporation Mainline painting of structures. The [redacted] bid remaining on contract that was not paid in 2011 was [redacted]. The [redacted] bid was [redacted] on 3.25.2010 contract was on the FL Landfills plant site to mitigate the impact to the [redacted] environment as a result of existing vegetation to improve the dam's stability that practice lay in the FL Landfills plant.	
37	008/20	\$ 21,273.00	Base	8552000	Maintenance of Structures	8552000	LAKE AND WETLAND MANAGEMENT INC	LAUDERDALE WETLAND MITIGATION	LAUDERDALE WETLAND MITIGATION	Site. Pruning on FL 43000 Plant	
38	007/20	\$ 87,499.00	Base	8552000	Maintenance of Structures	8552000	DECORATING AND COATING APPLICATIONS	PAINT COMMON FOR ALL PLANTS (S7)	PAINT COMMON FOR ALL PLANTS (S7)	Turkey Point Pruning turbine generators, cooling tower and piping, water sheds, S100 shaker, and fire pump house exterior	
39	012/20	\$ 104,820.00	Base	8552000	Maintenance of Structures	8552000	OL COATINGS LLC	PAINT COMMON FOR ALL PLANTS (S7)	PAINT COMMON FOR ALL PLANTS (S7)	Old they ramp up painting for the next year?	

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Line Item	Fiscal Year	Amount	PERO Account	Account Type	Vendor	Description	Accounting Code	Audit Notes	Audit Questions
10	00820	\$ 11,414.66	Base	3062000	Maintenance of Structure	ST81000 ERI GROUP, INC.	45 71	STRUCTURAL MAINTENANCE (GTPP)	Work on PPL Danville GTG Generator Exhausts
41	01220	\$ 58,017.00	Base	8532000	Maintenance of Structure	ST81000 TAYLORS INDUSTRIAL COATINGS INC	45 72	PAINT COMMON FOR ALL PLANTS (GPP)	Boat Palette plant, Unit 1 HRSG Boilers painting
42	01120	\$ 94,634.00	Base	8532000	Maintenance of Structure	ST81000 MIDSTATE MACHINE & FABRICATION CORP	49 74	A CIRCO WATER PUMP OVERHAUL	Material, labor and equipment to remove, repair and re-install circulating water pump at Turkey Point
43	01220	\$ 105,000.00	Base	2482000	Maintenance of Structure	ST81000 TORRES INTERNATIONAL CORPORATION	50 75	COMBINED REHEAT AIR VALVE OVERHAUL	Account for Turkey Point for Mechanical services for the reheat Stop Valve Establishment
44	00820	\$ 1,482,885.00	Base	2683000	Maint Generating & Electric Plant	ST87000 Not assigned	55 80	MARTIN SOLAR ROTATIVE MAINTENANCE (DAMS)	Transferred to Environmental in September and listed in that audit
45	00820	\$ 1,471,018.00	Base	2683000	Maint Generating & Electric Plant	ST87000 Not assigned	55 80	MARTIN SOLAR ROTATIVE MAINTENANCE (DAMS)	Transferred to Environmental in September and listed in that audit
48	00720	\$ 208,847.80	Base	8532000	Maint Generating & Electric Plant	ST81000 SERVOCOON ASSOCIATES INC	30 85	LUX GENERATOR INSPECTION	Month 1 plant Unit 3 and 4 Generator inspection, service and parts.
47	00820	\$ 278,284.28	Base	8532000	Maint Generating & Electric Plant	ST87000 TAMPA ARMATURE WORKS INC	57 88	PPM 2 LP STEAM TURBINE	PL Steam Unit 2B Insulator work, Unit 2A out of scope work and installation of Motors for units 1A, 2A, and 2B
48	00820	\$ 349,708.49	Base	2683000	Maint Generating & Electric Plant	ST87000 SOUTHEAST VALVE INC	38 83	LUX GEN INSPECTION	Total byline for Southeast Valve for the Month 1 plant to provide labor, materials, tools and equipment for valve repair Unit 1 plant spring 2011 outage. Rest charged to other accounts.
49	01220	\$ 159,324.67	Base	8632000	Maint Generating & Electric Plant	ST87000 SIEMENS ENERGY INC	59 89	PPM142 BT TURBINE OVERHAUL (DAM)	Total byline for Pumps 3 Turbine overhaul. Dam 53 and 48 relate to this amount along with other amounts to other accounts not reviewed.
50	01220	\$ 28,241.84	Base	8532000	Maint Generating & Electric Plant	ST81000 TURBINE ENGINEERING CONCEPTS INC	61 90	UPPER CONTROL VALVE OVERHAUL	Turbine Engineering Concept levels of allocated to four accounts for Pulamam Plant Stop Valves and control valve work
51	01220	\$ 38,021.58	Base	8532000	Maint Generating & Electric Plant	ST81000 ERI GROUP, INC.	63 90	ERT Imaging Jet system replace	Account for ERI Group for Pulamam ERT Imaging Jet system replacement. Only 10000 services actually received.
52	01120	\$ 284,324.00	Base	8632000	Maint Generating & Electric Plant	ST81000 SIEMENS ENERGY INC	64 95	PPM142 BT TURBINE OVERHAUL (DAM)	Total byline for Pumps 3 Turbine overhaul. Dam 53 and 48 relate to this amount along with other amounts to other accounts not reviewed.
53	01220	\$ 349,288.57	Base	8632000	Maint Generating & Electric Plant	ST81000 SIEMENS ENERGY INC	66 95	PPM142 BT TURBINE OVERHAUL (DAM)	Total byline for Pumps 3 Turbine overhaul. Dam 53 and 48 relate to this amount along with other amounts to other accounts not reviewed.
54	01220	\$ 27,912.50	Base	867000	Other Expenses-Power Supply	ST80220 Not assigned	68 115	CENTRAIDER SOFTWARE	PCI annual license fee for Centraider software from the \$295,400 and gas. The license fee is for 12 months span for Centraider software from 10/1/10 to 2012. Centraider is used by the trader in purchase and sell power and fuel.
55	01020		Base	8600000	Oper Support & Eng	ST80450 UTILITY RISK MANAGEMENT CORPORATION	69 114	Transmission Reliability	Under Thermal detail, other and outage temporary data collection 723.7 miles at 3324
56	00720		Base	8600000	Oper Support & Eng	ST80450 UTILITY RISK MANAGEMENT CORPORATION	70 115	Transmission Reliability	Under Thermal detail, other and outage temporary data collection 723.7 miles at 3324

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Line	Trans Period	Account	FERC Account with it in front	FERC	Station	Account	Vendor	Auditor Notes	Audit questions	
57	01/20			552000	Station Expenses	19	5751100	Not assigned 40	WEST SUBSTATIONS 95	Payment for [redacted] used control and landscape maintenance for West substations charged to various accounts. Total break [redacted] Accrued one month. 70 71 72 73
58	01/20			552000	Station Expenses	20	5751100	[redacted] 41	DADE SUBSTATION PROPERTY & MAINTNANCE SERVICES 9	Payment for [redacted] used control and landscape maintenance for Dade County substations charged to various accounts. Total break [redacted] Accrued one month. 24 25 26 27
59	008/20			552000	Station Expenses	21	5751100	Not assigned 42	WEST SUBSTATIONS 98	Payment for [redacted] used control and landscape maintenance for West substations charged to various accounts. Total break [redacted] Accrued one month. 28 29 30 31
60	01/20			556000	Miscellaneous Transmission Expenses	22	5340300	ALSTOM GRID INC 43	Tech Comp Oper Training 59	Training Transmission DTS Instructor. Two employees who were supposed to attend were from December but could not make it and therefore no charge was made in December. 32 33 34 35
61	01/20			556000	Miscellaneous Transmission Expenses	23	5340300	ALSTOM GRID INC 44	System Oper Training 60	[redacted] 36 37 38 39
62	01/20			556000	Miscellaneous Transmission Expenses	24	5340300	ALSTOM GRID INC 45	Tech Comp Oper Training 61	Alstom Operator Training 80
63	008/20	\$ 105,014.48	Base	5580100	Maintenance of Computer Hardware	25	5700120	Not assigned 46	FERC 568A Rates - Accounting 62	Transfer of costs from the 421 account the account due to FERC Order 681 which required FPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 92 93 94 95
64	008/20	\$ 128,832.78	Base	5580100	Maintenance of Computer Hardware	26	5700120	Not assigned 47	FERC 568A Rates - Accounting 63	Transfer of costs from one expense account to another due to FERC Order 681 which required FPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 97 98 99 100 101
65	01/20	\$ 143,362.00	Base	5580100	Maintenance of Computer Hardware	27	5700120	Not assigned 48	FERC 568A Rates - Accounting 64	Transfer of costs from one expense account to another due to FERC Order 681 which required FPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 102 103 104 105
66	01/20	\$ 16,287.77	Base	5580100	Maintenance of Communication Equipment	28	5410000	AT&T 49	Telecom Data Communications 65	Interstate Dedicated Private Line Services for Telecom data circuits. 33% to west 684 and 24% to 681. 106 107
67	008/20	\$ 18,108.85	Base	5680300	Maintenance of Communication Equipment	29	5410000	BELLSOUTH LONG DISTANCE 50	BOG Comp Ops- Telecom Prices 66	Long Distance Services allocated to accounts based on location. 108 109
68	01/20	\$ 144,067.03	Base	5572000	Maintenance of Underground Lines	30	5750700	Not assigned 51	UG Maint and Location Data 67	[redacted] 110 111 112 113 114
69	01/20	\$ 78,600.43	Base	5572000	Maintenance of Underground Lines	31	5750700	WA CHESTER LLC 52	UG Maint and Location Data 68	Further operations and maintenance work for underground transmission facilities. 115 116
70	01/20	\$ 60,713.29	Base	5572000	Maintenance of Underground Lines	32	5750700	POWER DELIVERY CONSULTANTS INC 53	UG Maint and Location Data 69	Splice X-Ray in access condition 117

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Line Item	Line	Fiscal Year	Amount	Account	FERC Account	SAP Account	Vendor	Account Name	Audit Notes	ADDF questions
5	71	01220	\$ 128,800.00	Base	8882000	5780700	Not assigned	Dahn Mobile Eq Meter Staff	36 38 Provides labor materials, tools and equipment for mobile substation # 1 repair. Perform transformer wiring and function tests. Elase in vendor.	
6	72	01220	\$ 48,908.00	Base	8882000	5780700	POWERCON CORP	Dahn Mtr Local Maint Desk-Invent	29 Parts to repair Miami Beach substation bus dead.	
7	72	00500	\$ 17,294.00	Base	8502000	5780700	POWERRESERVE TECHNOLOGIES, INC.	Dahn Mtr Local Maint Cust Lab	80 Central Area Feeder Breaker Maintenance	
8	74	01120	\$ 41,280.00	Base	8502000	5780700	UNIVERSAL THERMOGRAPHY INC	Dahn Thermovision Staff	31 32 Internal substation inspection 825 substation. Read client to ETO.	
9	76	00820	\$ 23,343.00	Base	8382180	8800000	Not assigned	Classified ECRO Base CM ETO	83 84 85 86 Amount of ECRO expenses that are not allowed to be charged in connection because they were already in issue. There is a credit to the ECRO accounts and a debit here.	
10	78	01920	\$ 16,200.00	Base	8922000	8250000	Not assigned	MR Manager South	87 8200 performance records	
11	77	01220	\$ 340,248.34	Base	8922000	8280000	Not assigned	AM Meter Reading Staff	88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000	

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Time Period	Account No. 2011-DBD 2011	FY02 Account No. in Book	Line Description Service & Incentive	EXP Account	Vendor	Account Name	Account Name	
01/22/09	[REDACTED]	001000	Info Developer Service & Incentive Exp	070000	SUNNY WORLD WIDE LTD	NT Site Development	17-26 17-18 19-20 21-22 22-24 25-26 27-28 29-30 31-32	Invoice from SUNNY WORLD WIDE LTD for Design, Creative and Technology support for website. 07/15/08 was charged to 00 012000. 08/01/08 was charged to 00 012000. The invoice was charged through the management fee and therefore 00.30% of the BOCR portion of SUNN before paying the rest in an AMF charged account.
01/22/09	[REDACTED]	001000	Info Developer Service & Incentive Exp	070000	SUNNY WORLD WIDE LTD	NT Site Development	22-24 25-26 27-28 29-30 31-32	Plan to Link Customer for the Electronic Customer Communication Response Project (see a-40) was charged to 00 012000. This account was charged to 00 012000. One of these was for however, since this is a budgeted fee is allocated based on the management fee, only 00.30% was charged to this account. Another portion of the cost of the invoice was also charged through the AMF. One portion was not. The total project in 2011 was this is a last project. It will be rolling out in 2012.
01/22/09	[REDACTED]	001000	Info Developer Service & Incentive Exp	070000	SEACOTTARGET, INC.	CM Feedbackal Email	33-34 35-36 37-38	Monthly retainer for Email Target for external email vendor. They design and deploy retargeted and business cards and a newsletter. The other portion of the invoice goes to SUN for BOCR based on contract 00% and 00% BCR.
00/01/09	[REDACTED]	001000	Info Developer Service & Incentive Exp	070000	PROFILES MARKETING RESEARCH INC	CRM Data Web	39-40 41-42 43	Profiles Marketing Research Co. work on Feedbackal Design Communication Response Communication. Project is to refine the design and create process by identifying 1000 customers. Total project cost. Also paid for gift cards of 1000.
01/02/09	[REDACTED]	001000	Info Developer Service & Incentive Exp	070000	SUNNY WORLD WIDE LTD	NT Infrastructure	45-46 47-48	Website work. Allocated 70% and then the 70 allocated through AMF. The other 30% goes to BOCR.
01/22/09	\$ 14,884.18	001000	Info Developer Service & Incentive Exp	070000	SUNNY WORLD WIDE LTD	NT Site Development	49-50	Website work. Allocated 70% and then the 70 allocated through AMF. 30% for BOCR.
01/02/09	\$ 8,882.00	001000	[REDACTED]	001000	[REDACTED]	Not assigned		
01/12/09	\$ 12,000.00	001000	[REDACTED]	001000	[REDACTED]	Not assigned		
00/01/09	\$ 10,000.00	001000	[REDACTED]	001000	[REDACTED]	Not assigned		
00/01/09	\$ 45,343.00	001000	[REDACTED]	001000	[REDACTED]	Not assigned		
01/12/09	\$ 47,372.84	001000	[REDACTED]	001000	[REDACTED]	Not assigned		

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Line	Fiscal Period	Amount	FISC	SAP	Vendor	ZI	Other Notes	Audit questions
	(month)	(JUL 2011 - DEC 2011)	Account	Account				
102	01/2011	\$ 64,600.00	811000	8800000	Not assigned			
104	01/2011	\$ 75,822.13	811000	8800000	Not assigned			
106	08/2011	\$ 140,681.00	811000	8200000	Not assigned			
108	01/2011	\$ 248,381.00	811000	8800000	Not assigned			
107	01/2011	\$ 280,128.80	Base	821000	Office Supplies and Expenses	6110000	Fibernet	Fibernet Non Allow Circuits
108	01/2011		Base	821000	Office Supplies and Expenses	6110000	Not assigned	Fibernet Non Allow Circuits
109	01/2011		Base	821000	Office Supplies and Expenses	6110000	Not assigned	Fibernet Non Allow Circuits
110	02/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
111	02/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
112	02/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
113	02/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
114	01/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
115	01/2011		Base	821000	Office Supplies and Expenses	6110000	FPL FIBERNET LLC	Fiber Network
116	01/2011	\$ 142,922.28	Base	821000	Office Supplies and Expenses	6110110	BYSDOM TECHNOLOGIES INC	FSNA CORE VIL GC
117	01/2011	\$ 63,218.53	Base	821000	Office Supplies and Expenses	6410110	Not assigned	Data Communications Equip

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Line	Fiscal Year	Account	FY09 Amount with \$ to fund	Account	Vendor	Notes	Auditor Notes	Audit questions	
118	01220	\$ 64,219.63	Base	8821000	Office Supplies and Expenses	6410110	Not assigned	Data Communications Equip	Amortization of various ATT Invoices for telecom equipment maintenance. Same Invoices 118 and 120.
119	01120	\$ 82,361.58	Base	8821000	Office Supplies and Expenses	6410110	Not assigned	Data Communications Equip	Amortization of various ATT Invoices for telecom equipment maintenance. Same Invoices 117 and 119.
120	01220	\$ 62,361.58	Base	8821000	Office Supplies and Expenses	6410110	Not assigned	Data Communications Equip	Amortization of various ATT Invoices for telecom equipment maintenance. Same Invoices 118 and 120.
121	01120	\$ 19,223.21	Base	8821000	Office Supplies and Expenses	6410110	COMPUQUIP TECHNOLOGIES INC	Lake City DC O&M	Total Invoices of \$318,234.44 for HP Tipping Point and annual maintenance. Invoices provided software. \$218,000 was for replacement (all was capitalized. All the rest went to 82).
122	01120	\$ 14,438.36	Base	8821000	Office Supplies and Expenses	6410110	COMPUQUIP TECHNOLOGIES INC	Lake City DC O&M	Total Invoices of \$318,234.44 for HP Tipping Point and annual maintenance
123	01020	\$ 14,444.87	Base	8821000	Office Supplies and Expenses	6410110	SYSTEM TECHNOLOGIES INC	FEMA CORVH, BC	1 year gold support for system 7860 and Interceptor for 88350 Gold support allocated between nuclear customer service and corporate, P&D, Distribution and Transmission. Allocated see 125 and 118
124	01120	\$ 17,161.54	Base	8821000	Office Supplies and Expenses	6410110	COMPUQUIP TECHNOLOGIES INC	Lake City DC O&M	Total Invoices of \$318,234.44 for HP Tipping Point and annual maintenance
125	01020	\$ 17,634.38	Base	8821000	Office Supplies and Expenses	6410110	SYSTEM TECHNOLOGIES INC	FEMA CORVH, BC	1 year gold support for system 7860 and Interceptor for 88350 Gold support allocated between nuclear customer service and corporate, P&D, Distribution and Transmission. See allocation 118 and 123
126	01220	\$ 281,386.40	Base	8821000	Office Supplies and Expenses	6780210	Not assigned	ISO Software O&M	Total Invoices of \$789,165.89 for SAP Enterprise support. A portion was charged to an old Migration program but the majority was charged to 821. We were concerned that 2011 contained a lot of work on implementing SAP. FPI provided the software maintenance budget which allowed SAP work in 2011.
127	01220	\$ 160,897.22	Base	8821000	Office Supplies and Expenses	6780210	SAP INDUSTRIES INC	ISO Software O&M	Invoices of \$422,844.89 for SAP computer software support.
128	00720	\$ 181,034.79	Base	8821000	Office Supplies and Expenses	6780210	SAP INDUSTRIES INC	ISO Software O&M	Invoices of \$422,844.89 for SAP computer software support.
129	00720	\$ 180,871.28	Base	9021000	Office Supplies and Expenses	6780210	IBM CORPORATION	Mainframe Software	Enterprise software and services. Mainframe operating system software.
130	00820	\$ 104,825.43	Base	8821000	Office Supplies and Expenses	6780210	SILVER SPRING NETWORKS INC	FSM SAV 35% (MAINT)	\$270,000 Invoices for DIA NISM software maintenance allocated at 3875 Yearly ongoing maintenance of Giddings address which runs and maintains the Distribution Automation Software. Charge allocation into four Distribution services services. The rest goes to 824,400 and 818.51 after 85% goes to capital projects.
131	00820	\$ 84,360.47	Base	8821000	Office Supplies and Expenses	6780210	GE ENERGY MANAGEMENT SERVICES INC	FSM SAV 35% (MAINT)	Maintenance & support Enterprise PFA total Invoices \$413,877. portion allocated at 3875. \$160k used for asset dispatch. Some charged to 824.25 and some to 818.51 allocated by the number of Invoices.
132	01120	\$ 114,848.14	Base	8821000	Office Supplies and Expenses	6780210	IBM CORPORATION	Mainframe Software	Enterprise software and services
133	01120	\$ (348,618.00)	Base	8821000	Office Supplies and Expenses	6800000	Not assigned	FPL HR AMP True Up	Reversed out
134	01220	\$ 322,878.00	Base	8821000	Office Supplies and Expenses	6800000	Not assigned	HR AMP 1 True Up	Reversed out
135	01020	\$ 1,400,000.00	Base	8821000	Office Supplies and Expenses	6800000	Not assigned	HR AMP 1 True Up	Record AMP True-up for Jan-June See 43-216

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Time Period	Amount	FISCAL YEAR	FUND	ACCOUNT	DESCRIPTION	AMOUNT	VENUE	AUDITOR NOTES	AUDIT QUESTION
01/20/20	\$ 884,681.00	2021	8821000	8821000	Office Supplies and Expenses	8800000	Not assigned	Reversed out	See 43-2/8
01/20/20	\$ 884,681.00	2021	8821000	8821000	Office Supplies and Expenses	8800000	Not assigned	Reversed out	See 43-2/8
01/20/20	\$ 2,600.00	2021	8821000	8821000	Office Supplies and Expenses	8800000	Not assigned	Time up	See 43-2/8
01/20/20	\$ 8,838.00	2021	8821000	8821000	Office Supplies and Expenses	8800000	Not assigned	Part Overhead Modernization TBA Search	
01/20/20	\$ 187,881.54	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	NEE - Financial Reporting	88.26% of 10-K project professional services. All other WBS assigned to 923.
01/20/20	\$ 220,888.00	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	General & Administrative	22 18 35 34 37 34 39 34 41 30
01/20/20	\$ 88,349.86	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	NEE - Financial Reporting	42 42
08/20/20	\$ 86,618.86	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	Legal for South Daytona Franchise case	
01/20/20	\$ 86,618.26	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	Legal for South Daytona Franchise case	
01/20/20	\$ 82,488.16	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	Equal Employment Opportunity Audit	47 45 45 40
01/20/20	\$ 25,888.76	2021	8823000	8780100	Outside Services Employed	8780100	Not assigned	BMT - Systems & Operations	51 52
01/20/20	\$ 71,885.50	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	SR Benchmarking	53 54 55 56 57
01/20/20	\$ 36,842.80	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	SR Benchmarking	58 59 60
01/20/20	\$ 36,893.50	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	Executive & Admin Projects	61 62
08/20/20	\$ 38,823.88	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	Learning & Development Admin	64 64 65 67
08/20/20	\$ 38,801.80	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	IR Information Services	69 67
08/20/20	\$ 38,801.80	2021	8823000	8780400	Outside Services Employed	8780400	Not assigned	Accounting Services Vets Beach	70

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Line	Fiscal year/period	Amount F.Y. 2011 - DEC 2011	FYRC Amount with 0 in front	Account	Vendor	Auditor Notes	AudR questions
154	01/20	\$ 31,824.25	Base	9923000	Outside Services Employed	6750400 LOCKHEED MARTIN SERVICES INC All Security Oper-Opts Decemb 21 22 23 24 25	AAP portion of invoice of \$136,211.36 for 538.7 hours of work for mechanical infrastructure security operations that provide system admin, virus protection, risk and vulnerability assessments, incident prevention, security awareness and system capacity monitoring.
155	00/20		Base	9923000	Outside Services Employed	6750460 ADP INVESTOR COMMUNICATIONS IR Information Services 27 28	April 2011 proxy mailing- see Item 156 and 152 together, 65.2% in 152.
158	01/20	\$ 26,717.30	Base	9923000	Outside Services Employed	6750460 PROJECT SUCCESS INC General Development 29 31	Project Success Method Training for 27 employees. Some of the employees were not FPL employees or a portion of that time gets charged to other companies. See 43-2B.
157	01/20	\$ 28,478.00	Base	9923000	Outside Services Employed	6750450 OPTIMAL SOLUTIONS INTEGRATION INC FPL SAP Control Group 33 32	167.6 hours at \$170 for post production go live support of SAP project.
158	00/20	\$ 31,327.18	Base	9923000	Outside Services Employed	6750460 INPOKEY TECHNOLOGIES LTD PSM SAV 35% (MANT) 34	Reversed out
158	01/20	\$ 31,884.71	Base	9923000	Outside Services Employed	6750460 Not assigned PSM SAV 35% (MANT) 35 36 37 38 39 40 41 42 43	One month's amount of the yearly maintenance contract for SAP/Finme, Legist/MS, AR/COB, and D/MS/are some 35% MANT/are done updating and making instructions on crew laptops. Legist is a work management system, Arco is an automated method system for crews, D/MS/are used by dispatch workers to clear the network in real time. None are used by utilities. 35% applies to C & M and 65 to capital.
160	00/20	\$ 28,412.72	Base	9923000	Outside Services Employed	6750460 ARBETWORKS INC PSM SAV 35% (MANT) 44 45 46 47	Photocopy into and support for a year at 38.87%. Total invoice with tax \$34,411.19. It was reviewed but it shouldn't have been. No effect. The remaining portion used to capital projects.
161	00/20	\$ 28,895.00	Base	9923000	Outside Services Employed	6750450 CLAY & CO., INC. Small O&M Projects - Base O&M 48	288 hours for work on a nuclear fire migration
162	00/20	\$ 46,277.12	Base	9923000	Outside Services Employed	6750450 ACCENTURE LLP SAP Ops - Finance PMG 49 50 51 52 53 54 55	Payment on 888,268 contract for po 450087223 which was for sup. About two months. Only \$43,790 was expensed. Of that amount Allocated 82.8 % for USNY, Rest Mexico, Financial Group and Group Capital. Mexico had SAP prior to the utility as a result of the work related to the utility and therefore a higher percent was used than the normal % of work/allowance.
163	01/20	\$ 71,282.00	Base	9923000	Outside Services Employed	6750460 Not assigned SAP Ops - IBC Tech 57 58	78,808 SAP preferred used 872000. Total charged to Financial. Cards are used for technical training.
164	01/20	\$ 82,717.08	Base	9923000	Outside Services Employed	6750450 Not assigned IBM DOC JAVA WebSphere Sup 59 60	Actual invoiced amount \$85,856. Mostly Consultant for web and database work.
165	01/20	\$ 148,000.00	Base	9923000	Outside Services Employed	6750450 Not assigned IBM SAP ESM Sup 61 62	Invoice actually \$131,001.80 for Optimal Solutions Integration for SAP support.
166	01/20	\$ 6,889.87	Base	9923000	Outside Services Employed	6750900 ANIHEL STAFFING INC Cont/Allocations 63 64	85% of charge for temporary staffing from Anitel Staffing at 28.40hr.
167	01/20	\$ 8,800.00	Base	9923000	Outside Services Employed	6750600 BRIGHT GLOBAL INC Small O&M Projects - Base O&M 65	40 hours temp work for nuclear services desk
168	01/20	\$ 7,804.28	Base	9923000	Outside Services Employed	6750600 MBO PARTNERS INC FPL SAP Control Group 66	Archived temp work
169	01/20	\$ 7,805.20	Base	9923000	Outside Services Employed	6750600 MBO PARTNERS INC FPL SAP Control Group 67	Archived temp work

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sample July-December expenses

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Line	FYDC Fiscal Year/Period	Amount JUL 2011 - DEC 2011	FYDC Amount with \$ in hand	Vendor	Vendor	Auditor Notes	Audit questions			
4										
5	01220	\$ 10,000.00	Base	8023000	Outside Services Employee	8796500	Not assigned 23	FPL Accounting, Other 44	Recess from an ASP decision to a non-ASP decision for most 87970 for FYDC 922.	63 64
6	00820	\$ 11,000.00	Base	8023000	Outside Services Employee	8796500	Not assigned 24	FPL SAP Control Group 46	Recess charges from Guidelines for temporary labor from 107-1 CEMP	65 66
7	01220	\$ 13,823.82	Base	8023000	Outside Services Employee	8796500	Not assigned 25	SAP Ops - Finance FND 46	Temporary Labor for L. Boland at 82.5%. NEER already has SAP so only 7.25% charged to other 0310s.	67 68
8	01220	\$ 20,703.88	Base	8023000	Outside Services Employee	8796700	ERNST & YOUNG LLP 26	SOX - Internal Controls 47	66.30% of invoice for SOX Tax Testing Assistance. Allocated using AMP.	69 70
9	01220	\$ 28,043.41	Base	8023000	Outside Services Employee	8796700	PAY GOVERNANCE LLC 27	Exec O&M - Various Non-payroll 48	70.9 % for 53 overall hours for advisory services on compensation. Used a blended AMP rate based on employees.	71 72
10	01220	\$ 38,842.48	Base	8023000	Outside Services Employee	8796700	ETHIOPHARE LLC 28	ETHICS OFFICE 50	68.30% for working compliance leader agreement to provide third party validation of compliance programs and ethical culture in conducting a review of the compliance program against the federal banking guidelines to get a compliance in order resolution designation for the company.	73 74 75
11	00820	\$ 20,742.73	Base	8023000	Outside Services Employee	8796700	IBM MCGRAWHILL, INC. 29	Property Accounting Manager 51	Full acquisition of Vero Bank. Moved company to review remaining transactions.	76 77
12	01220	\$ 49,500.00	Base	8023000	Outside Services Employee	8796700	BURN WORLD WIDE LTD 30	Economic Development - Activities 52	FPL-perthgdnk.com internet Economy Phase 1. Research and development of an economic development department website.	78 79
13	01120	\$ 33,061.33	Base	8023000	Outside Services Employee	8796700	MASSACHUSETTS INSTITUTE OF TECHNOLOGY 32	PCA 182 Workforce Training Report 53	DOE Grant subaction allocated at 88.71% AMP.	80 81
14	01220	\$ 56,108.87	Base	8023000	Outside Services Employee	8796700	BOYETTE STRATEGIC ADVISORS LLC 34	Economic Development - Activities 54	Final Incentive @ State Program of Work for Economic Development department	82 83
15	00820	\$ 48,721.00	Base	8023000	Outside Services Employee	8796700	MARKET STRATEGIES INC 35	SR Care Center Reach 55	Charterly Invoiced for base CCB Research Care Center results for performance management and process improvement.	84 85
16	01220	\$ 48,728.00	Base	8023000	Outside Services Employee	8796700	MARKET STRATEGIES INC 36	SR Care Center Reach 56	Charterly Invoiced for base CCB Research	86 87
17	01120	\$ 83,000.00	Base	8023000	Outside Services Employee	8796700	Not assigned 37	Small O&M Projects - Base O&M 57	BAID Emergency, Environmental and Infrastructure LLC fees for Emergency Alerts for Medical IT support	88 89
18	01220	\$ 81,017.74	Base	8023000	Outside Services Employee	8796700	COPYRIGHT CLEARANCE CENTER INC 39	SR Corp Substantia 58	65.30% of \$124,064.77 Invoiced for Annual Copyright License to be able to pass newswatch to company employees.	90 91
19	00820	\$ 100,500.00	Base	8023000	Outside Services Employee	8796700	YANKELOVICH PARTNERS LLC 40	SR Data Support 59	70% of 8-hour FPL Database spend year 3, includes segments, energy efficiency index, update site segment profiles and on-site advertising materials. And an update site database model and settings. Total \$180,000. Fund charged to two EDGR accounts.	92 93 94 95
20	00820	\$ 114,803.01	Base	8023000	Outside Services Employee	8796700	Not assigned 41	Accounting Policy & Analysis 60	TRANSFER EMPLOYMENT AGREEMENT for six non-FYDC 0001 of \$345,000 at 82.5%. The real is also charged in 023 accounts but in other budget units. Total paid \$3,894,000 over 8 billings. Total accounts based on \$4,140,000.	96 97 98 99
21	01220		Base	8023000	Outside Services Employee	8796700	MCGRIFF BEIBEL WILLIAMS INC 42	Risk Management Programs 61		100 101 102 103
22	01020	\$ 228,497.50	Base	8023000	Outside Services Employee	8796700	Not assigned 43	Accounting Policy & Analysis 62	Transfer New Account account for Box and Audit fees of \$345,000 at 82.5%. The real is also charged in 023 accounts but to other budget units.	104 105 106 107

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sample July-December expenses

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25/4/12  
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29/4/12

Trans Period	Account	FY	FISCAL	Account with	Exp	Vendor	Amount	Number	Author Notes	Acct	Quarter
Start/End	Number	Start	Year	to	Account	Name					
01/02/12	1,080,842.30	Base	912000	0464 Services Employed	42	8801000	Not assigned	73 44	PERO MCO Malware-Child Abuse		
00828		Base	912000	Property Insurance	23	8450000	Not assigned	45	Property Amortization		Give to Home Insurance
01/02/12	\$ 287,862.68	Base	912000	Property Insurance	24	8450000	Not assigned	46	PBL Prop Ins Amortizations		Give to Home Insurance
00820	\$ 28,862.50	Base	912000	Property Insurance	25	8450000	Not assigned	47	Insurance-Civil Flight		Give to Home Insurance
00820	\$ (19,784.87)	Base	912000	Property Insurance	26	8450000	Not assigned	48	FTP Prop Ins Dist Amortizations		Give to Home Insurance
<p>Total of \$1,651,844.80 debited by 12 months                      Amount for Property General, Liability, Umbrella, Boiler Machinery, and environmental policy, 1/6/07-1/31/12                      Forge of \$332,430.49/12 months                      Total of Nonhome Steuble Institute Insurance amount of \$2,289,618 amortized over 12 months.</p>											
0092011	51,165	Overhead	9225103	Injuries and Damages-Employees/Work Comp	27	8450200		44 30	EMPLOYEE WORKERS COMPENSATION INSUR		monthly amtz for 4758, 559-Power Co workers Empl. acc. Some allocated to Capital
0112011	19,776	Overhead	9225103	Injuries and Damages-Employees/Work Comp	28	8450200		51	Workers Compensation IO - OSHA		monthly amtz for distribution - ERMW LSC, Adm
0072011	123,274	Overhead	9225103	Injuries and Damages-Employees/Work Comp	29	8450200		52	CB Workers Comp		Customer Serv
0122011	123,414	Overhead	9225103	Injuries and Damages-Employees/Work Comp	30	8450200		53	CB Workers Comp		Customer Serv
<p>26 Number/Trans Cost Center Time Sheet Date</p>											
011201			9118000	Miscellaneous Sales Expense	31	8782700		77			See WP59
00620			9118000	Miscellaneous Sales Expense	32	8782700		55			
01220			9118000	Miscellaneous Sales Expense	33	8782700	Not assigned	56			
00820			9118000	Miscellaneous Sales Expense	34	8782700		57			
00720			9118000	Miscellaneous Sales Expense	35	8782700		58			
01220			9118000	Miscellaneous Sales Expense	36	8782700	Not assigned	59			

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	Fiscal Year	Amount	PIRC Amount with	MAP Amount	Vendor	Audit Notes	Audit questions	
	transacted	AUG 2011 - DEC 2011	\$ in trail					
2011	01220	#	Revenue & Subaccount	831000	Miscellaneous Sales Expenses	5780700	[REDACTED] 6 [REDACTED] 6	See WP59

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Florida Power & Light Co. 1  
 Rate Case 2  
 Dkt# 120015-EI, ACN 12-100-4-1 3  
 HTY 12/31/2011 4  
 Audit Request #55 – Item 142 Response 5  
 Title Patent & other Legal 6

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 6/25/12  
 JWP

7 Patent and Trademark Matters

**CONFIDENTIAL**

- 8 1. FPL v. Lbx Inc. Patent litigation related to a boom truck patent.
- 9 2. AMI Patent Diligence. Patent prosecution work (the actual process of filing for the patent)
- 10 related to back office innovation development in connection with FPL's development of
- 11 automated meter reading technology.
- 12 3. Distribution Situation Awareness. Patent due diligence on invention by FPL Distribution
- 13 business unit.
- 14 4. Rotational Blade Predictive Heat Monitor. Patent due diligence and prosecution work for FPL
- 15 Power Generation business unit invention.
- 16 5. Boom Radiography Test Device. Patent prosecution work for FPL Distribution business unit
- 17 invention.
- 18 6. Matrix Model Builder. Patent Prosecution work for FPL Power Generation business unit
- 19 invention.
- 20 7. Combustion Turbine Inlet Filter. Patent Prosecution work for FPL Power Generation business
- 21 unit.

22 Others

- 23 8. Elmore v. FPL. Breach of contract and unjust enrichment litigation. Elmore seeks to remove
- 24 barriers at Ft. Lauderdale plant cooling ponds. The barriers that Elmore seeks to remove are
- 25 required to remain under the plant's environmental operating permits.
- 26 9. South Daytona Franchise Litigation. The city of South Daytona exercised its franchise buyout
- 27 option as of 2008. FPL is currently in litigation involving the price of the FPL systems and our
- 28 obligations.
- 29 10. Mortgage Deed and Trust. There is a master mortgage in effect dating back to the 1940s.
- 30 Anytime FPL sells property that is covered by the master mortgage it must obtain a release from
- 31 the lender. These are legal fees associated with those releases.
- 32 11. Alfredo Feo et al. v. FPL and Douglass Roofing. A suit was filed against FPL claiming that
- 33 protective coating applied by Douglass to roofs caused damage. Douglass Roofing, an
- 34 independent contractor, applied for rebates under FPL's Demand Side Management Program.

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Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-El, ACN 12-100-4-1  
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Title Sample 557

Account	Profit Ctr	Document Header Text	Text	Pstng Date	Year/month	Amount In local cur.
5750000	6211	PTN Sec Oct 2011 ac	PO2260140 RSS Inc Base	11/1/2011	2011/11	(1,145,780.00)
5750000	6211	To accrue for serv	PO2260140 RSS Inc Base	7/8/2011	2011/07	(1,135,550.00)
5750000	6210	PSL Sec Oct 2011 ac	PO2260140 RSS Inc Base	11/1/2011	2011/11	(1,044,153.00)
5750000	6210	PSL Security Aug 20	PO2260140 RSS Inc Base	9/1/2011	2011/09	(950,806.73)
5750000	6210	PSL Sec Sept 2011 a	PO2260140 RSS Inc Base	10/1/2011	2011/10	(898,330.22)
5750000	6211	PTN Sec Sept 2011 a	PO2260140 RSS Inc Base	10/1/2011	2011/10	(792,906.46)
5750000	6210	To accrue for serv	PO2260140 RSS Inc Base	8/1/2011	2011/08	(765,803.00)
5750000	6211	PTN Sec Aug accruals	PO2260140 RSS Inc Base	9/1/2011	2011/09	(667,283.00)
5750000	6211	PTN Sec Nov 2011 ac	PO2260140 RSS Inc Base	12/1/2011	2011/12	(593,162.00)
5750000	6211	To accrue for serv	PO2260140 RSS Inc Base	8/1/2011	2011/08	(584,054.00)
5750000	6210	PSL Sec Nov 2011 ac	PO2260140 RSS Inc Base	12/1/2011	2011/12	(520,367.00)
5750000	6210	To accrue for serv	PO2260140 RSS Inc Base	7/6/2011	2011/07	(476,481.00)
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	(260,219.71)
5750000	6210	958637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	(113,548.73)
5750000	6211	PTN Sec ISFSI Oct 2	Security ISFSI Support	11/1/2011	2011/11	(106,852.00)
5750000	6210	600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(106,164.51)
5750000	6210	053827200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	(101,490.47)
5750000	6208	PSL Sec Oct 2011 ac	PO2260140 Outage Supp SL1-24	11/1/2011	2011/11	(99,451.00)
5750000	6210	300237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(98,872.43)
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(98,163.43)
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(96,840.24)
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(96,059.41)
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	(94,133.71)
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	(86,242.24)
5750000	6208	PSL Sec Nov 2011 ac	PO2260140 Outage Supp SL1-24	12/1/2011	2011/12	(78,512.00)
5750000	6211	PTN Sec ISFSI Sept	Security ISFSI Support	10/1/2011	2011/10	(72,379.59)
5750000	6211	PTN Sec ISFSI accru	Security ISFSI Support	9/1/2011	2011/09	(62,957.00)
5750000	6210	419927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(62,105.92)
5750000	6210	619927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(62,105.92)
5750000	6210	019927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(61,726.90)
5750000	6210	029927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(61,077.14)
5750000	6210	219927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(61,077.14)
5750000	6210	820237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(60,752.26)
5750000	6208	PSL Sec Sept 2011 a	PO2260140 Outage Supp SL1-24	10/1/2011	2011/10	(51,956.56)
5750000	6213	Access Nov 2011 acc	PO2260140 PTN/PSL RSS Inc Base	12/1/2011	2011/12	(48,109.00)
5750000	6213	Access Oct 2011 acc	PO2260140 PTN/PSL RSS Inc Base	11/1/2011	2011/11	(38,340.00)
5750000	6213	Access Security Aug	PO2260140 PTN/PSL RSS Inc Base	9/1/2011	2011/09	(37,502.86)
5750000	6213	To accrue for serv	PTN RSS Inc Base	7/6/2011	2011/07	(32,419.00)
5750000	6213	To accrue for serv	PO2260140 PTN/PSL RSS Inc Base	8/1/2011	2011/08	(26,878.00)
5750000	6211	077607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	(20,728.53)
5750000	6210	721037200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(20,621.68)
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	(16,913.70)

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Account	Profit Ctr	Document Header Text	Text	Pstng Date	Year/mont	Amount In local cur.
5750000	6213	Access Sep 2011 acc	PO2260140 PTN/PSL RSS Inc Base	10/1/2011	2011/10	(14,377.48)
5750000	6208	773917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	(1,599.60)
5750000	6211	324927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(9,817.20)
5750000	6211	277717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(9,603.07)
5750000	6211	809717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(9,603.07)
5750000	6211	819717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(9,603.07)
5750000	6211	098717200000 PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	(9,603.07)
5750000	6211	308427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	(9,603.07)
5750000	6211	818427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	(9,578.90)
5750000	6211	125927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(9,578.90)
5750000	6211	945927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(7,797.93)
5750000	6211	734927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(7,516.00)
5750000	6213	To accrue for servi	PSL RSS Inc Capacity	7/6/2011	2011/07	(7,380.67)
5750000	6210	858637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	(6,900.69)
5750000	6210	600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(6,878.15)
5750000	6211	647717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(6,596.88)
5750000	6210	053827200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	(6,426.71)
5750000	6210	300237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(6,380.62)
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(6,294.62)
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(6,243.86)
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(6,118.69)
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	(5,605.75)
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	(4,036.88)
5750000	6210	419927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(4,036.88)
5750000	6210	619927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(4,012.25)
5750000	6210	019927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(3,970.01)
5750000	6210	029927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(3,970.01)
5750000	6210	219927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(3,948.90)
5750000	6210	820237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	(2,956.30)
5750000	6204	SECURITY CORRECTION	INV PTN-2011-269 2260140 REL 30	12/30/2011	2011/12	(2,782.33)
5750000	6211	537717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(2,377.50)
5750000	6213	EPU Background cost	EPU background investigations cost	12/9/2011	2011/12	(2,114.94)
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	(2,114.94)
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	(1,451.00)
5750000	6211	077607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	(1,340.41)
5750000	6210	721037200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(1,147.32)
5750000	6210	000737200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	(760.47)
5750000	6208	773917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	(687.20)
5750000	6211	324927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(672.21)
5750000	6211	277717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(672.21)
5750000	6211	809717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(672.21)
5750000	6211	819717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(672.21)
5750000	6211	098717200000 PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	(672.21)
5750000	6211	308427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	(672.21)

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Account	Profit Ctr	Document Header Text	Text	Pstng Date	Year/month	Amount in local cur.
				10/18/2011	2011/10	(672.21)
5750000	6211	818427200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(670.52)
5750000	6211	125927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(670.52)
5750000	6211	945827200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(619.80)
5750000	6211	163827200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	(551.93)
5750000	6211	197427200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	(545.86)
5750000	6211	734927200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(481.47)
5750000	6211	647717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(194.76)
5750000	6211	537717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	(148.05)
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	(148.05)
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	(74.58)
5750000	6210	000737200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	(43.39)
5750000	6211	163827200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	(38.64)
5750000	6211	197427200000 PTN	ISFSI SECURITY SUPPORT	7/27/2011	2011/07	0.61
5750000	6204	100907200000 PTN	SECURITY OUTAGE SERVICES	9/28/2011	2011/09	0.61
5750000	6204	163027200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	1.83
5750000	6204	253807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	3.67
5750000	6204	143807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	7.33
5750000	6204	482807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	8.73
5750000	6204	100907200000 PTN	SECURITY OUTAGE SERVICES	9/28/2011	2011/09	8.73
5750000	6204	163027200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	9.78
5750000	6204	192807200000 PTN	SECURITY OUTAGE SERVICES	9/27/2011	2011/09	10.39
5750000	6208	629917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	7/21/2011	2011/07	11.61
5750000	6204	973807200000 PTN	SECURITY OUTAGE SERVICES	12/15/2011	2011/12	13.46
5750000	6210	269637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/21/2011	2011/07	26.19
5750000	6204	253807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	28.72
5750000	6204	483807200000 PTN	SECURITY OUTAGE SERVICES	9/28/2011	2011/09	34.83
5750000	6204	353027200000 PTN	SECURITY OUTAGE SERVICES	11/16/2011	2011/11	38.27
5750000	6208	942037200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	10/18/2011	2011/10	38.54
5750000	6211	197427200000 PTN	ISFSI SECURITY SUPPORT	11/16/2011	2011/11	39.29
5750000	6208	442037200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	10/28/2011	2011/10	40.87
5750000	6208	390727200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	12/13/2011	2011/12	41.89
5750000	6208	658537200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	43.39
5750000	6211	163827200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	43.39
5750000	6211	163827200000 PTN	ISFSI SECURITY SUPPORT	10/28/2011	2011/10	44.48
5750000	6208	880727200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	12/13/2011	2011/12	44.60
5750000	6208	168537200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	12/15/2011	2011/12	47.89
5750000	6210	549637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/21/2011	2011/07	52.38
5750000	6204	143807200000 PTN	SECURITY OUTAGE SERVICES	12/15/2011	2011/12	67.91
5750000	6210	339637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	74.58
5750000	6210	000737200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	74.58
5750000	6210	000737200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	79.65
5750000	6211	484927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	79.68
5750000	6210	959637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	97.14
5750000	6211	423927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN			

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5750000	6211	723927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	100.59
5750000	6204	482607200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	104.76
5750000	6211	966717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	107.80
5750000	6211	896637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	107.98
5750000	6223	970727200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	108.79
5750000	6213	429917200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/21/2011	2011/09	108.89
5750000	6213	983917200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	108.89
5750000	6213	271727200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	108.89
5750000	6213	480727200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	108.89
5750000	6213	680727200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	108.89
5750000	6213	242037200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	11/16/2011	2011/11	108.89
5750000	6213	742037200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	11/16/2011	2011/11	108.89
5750000	6213	458537200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/13/2011	2011/12	108.89
5750000	6213	858537200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/13/2011	2011/12	108.89
5750000	6211	605927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	113.87
5750000	6211	474327200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	114.24
5750000	6211	796607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	115.37
5750000	6213	949637200000 JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/15/2011	2011/12	116.72
5750000	6211	386637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	117.03
5750000	6211	905927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	119.20
5750000	6211	529717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	121.95
5750000	6211	340607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	123.40
5750000	6211	757427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	124.04
5750000	6211	953827200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	124.06
5750000	6211	898927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	124.09
5750000	6211	326807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	125.36
5750000	6211	409117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	125.70
5750000	6211	949807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	126.52
5750000	6211	541807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	129.76
5750000	6211	429717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	129.92
5750000	6211	230237200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	130.49
5750000	6211	586607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	135.75
5750000	6211	909117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	139.10
5750000	6211	729717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	139.46
5750000	6204	192807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	139.68
5750000	6211	296607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	140.39
5750000	6211	130237200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	140.98
5750000	6211	069807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	142.85
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	148.05
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	148.05
5750000	6211	448637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	148.05
5750000	6211	447417200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	150.84
5750000	6208	629917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/27/2011	2011/09	159.80
5750000	6204	973807200000 PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	165.87

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5750000	6213	563027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	166.53
5750000	6213	248537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	166.85
5750000	6213	693027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	167.76
5750000	6213	393027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.25
5750000	6213	689917200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/27/2011	2011/09	168.36
5750000	6213	593027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.36
5750000	6213	443027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.41
5750000	6213	473027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.41
5750000	6213	753027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.41
5750000	6213	833027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	168.41
5750000	6213	038537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	168.41
5750000	6213	638537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	168.41
5750000	6213	928537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	168.41
5750000	6213	948537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	168.41
5750000	6213	883917200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/27/2011	2011/09	168.41
5750000	6213	728537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	168.41
5750000	6211	537717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	178.75
5750000	6204	596637200000	PTN	SECURITY OUTAGE SERVICES	12/15/2011	2011/12	193.40
5750000	6211	537717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	194.76
5750000	6210	269637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	207.00
5750000	6213	428537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	235.40
5750000	6204	483807200000	PTN	SECURITY OUTAGE SERVICES	7/21/2011	2011/07	410.31
5750000	6211	647717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	481.47
5750000	6211	647717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	481.47
5750000	6204	353027200000	PTN	SECURITY OUTAGE SERVICES	9/28/2011	2011/09	497.61
5750000	6211	667427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	529.60
5750000	6211	734927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	545.86
5750000	6211	734927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	545.86
5750000	6211	197427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	551.93
5750000	6208	942037200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/16/2011	2011/11	588.81
5750000	6208	442037200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/16/2011	2011/11	604.44
5750000	6211	163827200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	619.80
5750000	6211	163827200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	619.80
5750000	6208	390727200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	10/28/2011	2011/10	628.76
5750000	6208	658537200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	12/13/2011	2011/12	644.39
5750000	6211	125927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	670.52
5750000	6211	125927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	670.52
5750000	6211	945927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	670.52
5750000	6211	945927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	670.52
5750000	6211	277717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21
5750000	6211	277717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21
5750000	6211	809717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21
5750000	6211	809717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21
5750000	6211	819717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21

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5750000	6211	819717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	672.21	
5750000	6211	098717200000	PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	672.21	
5750000	6211	098717200000	PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	672.21	
5750000	6211	308427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	572.21	
5750000	6211	308427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	572.21	
5750000	6211	308427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	572.21	
5750000	6211	818427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	684.34	
5750000	6211	818427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	686.08	
5750000	6208	880727200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	12/13/2011	2011/12	687.20	
5750000	6208	168537200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	687.20	
5750000	6211	924927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	709.04	
5750000	6211	924927200000	PTN	ISFSI SECURITY SUPPORT	9/13/2011	2011/09	736.83	
5750000	6208	611717200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/15/2011	2011/12	758.61	
5750000	6210	549637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/27/2011	2011/09	760.47	
5750000	6208	310027200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	760.47	
5750000	6208	773917200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	821.46	
5750000	6208	773917200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	8/16/2011	2011/08	852.59	
5750000	6209	105117200000	PSL	SECURITY SERVICES - UNITECH SEARCH	8/16/2011	2011/08	903.40	
5750000	6209	906117200000	PSL	SECURITY SERVICES - UNITECH SEARCH	10/14/2011	2011/10	1,044.83	
5750000	6208	270427200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	12/15/2011	2011/12	1,067.49	
5750000	6210	339687200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	1,082.88	
5750000	6208	113827200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	10/14/2011	2011/10	1,137.85	
5750000	6208	840427200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	1,146.00	
5750000	6211	484927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/29/2011	2011/08	1,147.32	
5750000	6213	920517200000	IB	RELEASE FUNDS FOR PTN BACKGROUND	12/15/2011	2011/12	1,147.32	
5750000	6210	000737200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	1,184.78	
5750000	6210	000737200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/17/2011	2011/10	1,189.50	
5750000	6208	860427200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	1,212.79	
5750000	6208	959927200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	1,225.87	
5750000	6208	058927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	1,286.80	
5750000	6210	959637200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/22/2011	2011/11	1,287.61	
5750000	6208	240237200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	1,291.75	
5750000	6208	049927200000	PSL	FOR SECURITY SUPPORT DURING SL1-24	10/17/2011	2011/10	1,320.78	
5750000	6210	470427200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	1,340.41	
5750000	6210	899517200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	1,340.41	
5750000	6210	721037200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	1,387.72	
5750000	6210	721037200000	PSL	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,414.86	
5750000	6211	423927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/17/2011	2011/10	1,437.05	
5750000	6211	290427200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,451.00	
5750000	6211	723927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	1,458.03	
5750000	6211	077607200000	PTN	FOR SECURITY SUPPORT DURING SL1-24	12/15/2011	2011/12	1,478.08	
5750000	6208	939637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	1,519.37	
5750000	6210	568637200000	PSL	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	1,527.44	
5750000	6211	077607200000	PTN	FOR SECURITY SUPPORT DURING SL1-24	11/22/2011	2011/11		
5750000	6208	140237200000	PSL	FOR SECURITY SUPPORT DURING SL1-24				

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Account	Profit Ctr	Document	Header Text	Text	Pstng Date	Year/mont	Amount in local cur.
5750000	6211	966717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	1,539.96
5750000	6211	896637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	1,542.63
5750000	6211	137717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	1,551.49
5750000	6208	078637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	1,583.38
5750000	6208	268637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	1,583.41
5750000	6211	605927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,626.73
5750000	6211	474927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,631.96
5750000	6211	796607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	1,648.18
5750000	6211	752807200000	PSL	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	1,648.66
5750000	6211	386637200000	PTN	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	1,671.85
5750000	6211	359037200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	1,674.00
5750000	6211	905927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/16/2011	2011/11	1,702.82
5750000	6211	529727200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,742.14
5750000	6211	340607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	1,762.91
5750000	6211	757427200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	1,772.04
5750000	6211	959827200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	1,772.26
5750000	6211	858927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,772.26
5750000	6211	797637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	1,776.66
5750000	6211	326807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	1,774.88
5750000	6211	409117200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	1,790.84
5750000	6211	949807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	1,793.68
5750000	6213	599417200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	7/25/2011	2011/07	1,807.40
5750000	6213	801417200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	8/29/2011	2011/08	1,811.04
5750000	6213	131717200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	8/25/2011	2011/08	1,812.08
5750000	6213	970727200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	1,812.72
5750000	6213	699417200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	1,813.12
5750000	6213	741717200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	8/29/2011	2011/08	1,813.76
5750000	6213	289417200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	1,813.76
5750000	6213	261717200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	1,814.80
5750000	6213	429917200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	8/29/2011	2011/08	1,814.80
5750000	6213	461717200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	1,814.80
5750000	6213	993917200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	9/27/2011	2011/09	1,814.80
5750000	6213	271727200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	1,814.80
5750000	6213	480727200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	10/28/2011	2011/10	1,814.80
5750000	6213	680727200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	11/16/2011	2011/11	1,814.80
5750000	6213	242037200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/16/2011	2011/12	1,814.80
5750000	6213	742037200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/13/2011	2011/12	1,814.80
5750000	6213	458537200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/13/2011	2011/12	1,814.80
5750000	6213	858537200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACCI	12/13/2011	2011/12	1,833.68
5750000	6211	541807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	1,855.94
5750000	6211	429717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	1,864.14
5750000	6211	230237200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	1,939.26
5750000	6211	686807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	1,939.26
5750000	6211	875927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	2,939.82

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Account	Profit Ctr	Document	Header Text	Text	Pstng Date	Year/mont	Amount In local cur.
5750000	6213	949637200000	JB	RELEASE BASE FUNDS FOR 2011 PSL ACC	12/15/2011	2011/12	1,945.32
5750000	6211	909117200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	1,987.11
5750000	6211	729717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/15/2011	2011/09	1,992.23
5750000	6211	688807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	1,999.37
5750000	6211	296607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	2,005.60
5750000	6211	130237200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	2,014.04
5750000	6211	069807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	2,040.76
5750000	6208	459637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	2,048.20
5750000	6211	448637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	2,114.94
5750000	6211	448637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	2,114.94
5750000	6211	448637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	2,114.94
5750000	6211	447427200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	2,154.79
5750000	6213	910517200000	JB	RELEASE FUNDS FOR PSL BACKGROUND	8/29/2011	2011/08	2,377.50
5750000	6211	537717200000	PTN	ISPSI SECURITY SUPPORT	9/16/2011	2011/09	2,553.54
5750000	6208	189637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	2,564.01
5750000	6213	743807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/21/2011	2011/07	2,736.63
5750000	6213	982807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/21/2011	2011/07	2,742.48
5750000	6204	596637200000	PTN	SECURITY OUTAGE SERVICES	12/15/2011	2011/12	2,762.90
5750000	6213	563027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,775.46
5750000	6213	248537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,780.77
5750000	6211	537717200000	PTN	ISPSI SECURITY SUPPORT	9/16/2011	2011/09	2,782.33
5750000	6213	130807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/27/2011	2011/07	2,785.11
5750000	6213	693027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,795.00
5750000	6213	210907200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/27/2011	2011/07	2,804.16
5750000	6213	393027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,804.16
5750000	6213	683917200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/27/2011	2011/09	2,805.92
5750000	6213	593027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,805.92
5750000	6213	672807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/21/2011	2011/07	2,806.80
5750000	6213	699807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/27/2011	2011/07	2,806.80
5750000	6213	700907200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/27/2011	2011/07	2,806.80
5750000	6213	443027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,806.80
5750000	6213	473027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,806.80
5750000	6213	753027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,806.80
5750000	6213	833027200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/28/2011	2011/09	2,806.80
5750000	6213	038537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,806.80
5750000	6213	638537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,806.80
5750000	6213	928537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,806.80
5750000	6213	948537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,806.80
5750000	6213	883917200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	9/27/2011	2011/09	2,808.03
5750000	6213	333807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/21/2011	2011/07	2,808.14
5750000	6213	728537200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	12/13/2011	2011/12	2,808.58
5750000	6213	293807200000	JB	RELEASE BASE FUNDS FOR 2011 PTN ACC	7/21/2011	2011/07	2,864.40
5750000	6209	SECURITY CORRECTION		INV PTN-2011-259 2260140 REL-30	12/30/2011	2011/12	2,956.30
5750000	6210	749637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	3,054.62

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5750000	6213	428537200000 J8	RELEASE BASE FUNDS FOR 2011 FOR PTN ACC	12/13/2011	2011/12	3,923.25
5750000	6210	820237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	3,948.90
5750000	6210	820237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	3,948.90
5750000	6210	029927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	3,970.01
5750000	6210	029927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	3,970.01
5750000	6210	219927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	3,970.01
5750000	6210	219927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	3,970.01
5750000	6210	019927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,012.25
5750000	6210	019927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,012.25
5750000	6210	419927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,036.88
5750000	6210	419927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,036.88
5750000	6210	819927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,036.88
5750000	6210	619927200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	4,036.88
5750000	6213	619807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/15/2011	2011/07	4,071.90
5750000	6211	527607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	4,110.68
5750000	6211	048637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	4,155.20
5750000	6211	557717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	4,228.16
5750000	6211	397637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	4,585.17
5750000	6211	177427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	4,596.76
5750000	6211	689037200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/16/2011	2011/11	4,803.98
5750000	6211	834927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	4,968.55
5750000	6211	788117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	5,582.60
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	5,605.75
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	5,605.75
5750000	6210	310827200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/14/2011	2011/10	5,811.05
5750000	6211	124827200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	5,964.77
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	6,118.69
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	6,118.69
5750000	6210	371717200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	6,176.82
5750000	6210	388917200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/26/2011	2011/09	6,178.09
5750000	6210	405117200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	6,181.91
5750000	6210	361807200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/12/2011	2011/07	6,208.73
5750000	6210	681717200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	6,210.76
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,243.86
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,243.86
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,251.09
5750000	6210	159637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	6,258.07
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	6,260.94
5750000	6210	543607200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/13/2011	2011/07	6,276.70
5750000	6210	661807200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/12/2011	2011/07	6,294.62
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,294.62
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,380.62
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,380.62
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,426.71
5750000	6210	300237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,426.71

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5750000	6210	300237200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,426.71
5750000	6210	900427200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/14/2011	2011/10	6,434.84
5750000	6210	330427200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/14/2011	2011/10	6,592.43
5750000	6210	053827200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	6,596.88
5750000	6210	053827200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	6,596.88
5750000	6210	494117200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	6,607.71
5750000	6210	722717200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/15/2011	2011/09	6,819.00
5750000	6210	079637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	6,672.71
5750000	6211	208607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	6,869.70
5750000	6211	647717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	6,878.15
5750000	6211	647717200000	PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	6,878.15
5750000	6210	091717200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	6,878.74
5750000	6210	600237200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,900.69
5750000	6210	600237200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	6,900.69
5750000	6211	115927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	6,977.42
5750000	6211	051807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	7,143.58
5750000	6211	467717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	7,210.45
5750000	6211	419717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	7,219.80
5750000	6211	775927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	7,337.92
5750000	6211	858607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	7,343.80
5750000	6211	109927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	7,362.16
5750000	6210	958637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	7,380.67
5750000	6210	958637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	7,380.67
5750000	6211	207637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	7,441.44
5750000	6210	220427200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/17/2011	2011/10	7,451.54
5750000	6210	877117200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	7,487.96
5750000	6211	667427200000	PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	7,565.65
5750000	6211	628607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	7,567.07
5750000	6211	618607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	7,573.95
5750000	6211	175927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	7,647.32
5750000	6211	435927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	7,701.80
5750000	6211	469117200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	7,723.29
5750000	6211	734927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	7,797.93
5750000	6211	734927200000	PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	7,797.93
5750000	6211	118427200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	7,844.71
5750000	6211	724637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	7,877.53
5750000	6211	299137200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	7,890.09
5750000	6211	648607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	7,892.05
5750000	6211	525927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	7,907.29
5750000	6210	739637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/16/2011	2011/12	7,947.01
5750000	6211	731807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/22/2011	2011/07	7,969.61
5750000	6211	509727200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	7,971.52
5750000	6211	769807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	8,018.03
5750000	6211	375927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	8,143.48

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5750000	6211	778717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	8,238.87
5750000	6211	138607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	8,336.66
5750000	6211	039117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	8,392.81
5750000	6211	287607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	8,521.61
5750000	6211	899137200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/8/2011	2011/12	9,060.34
5750000	6211	125917200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/22/2011	2011/08	9,121.63
5750000	6211	108427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/19/2011	2011/10	9,186.90
5750000	6211	125927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,578.90
5750000	6211	125927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,578.90
5750000	6211	945927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,578.90
5750000	6211	945927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,578.90
5750000	6211	277717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	277717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	809717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	809717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	819717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	819717200000 PTN	ISFSI SECURITY SUPPORT	9/16/2011	2011/09	9,603.07
5750000	6211	098717200000 PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	9,603.07
5750000	6211	098717200000 PTN	ISFSI SECURITY SUPPORT	9/22/2011	2011/09	9,603.07
5750000	6211	308427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	9,603.07
5750000	6211	308427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	9,603.07
5750000	6211	818427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	9,603.07
5750000	6211	818427200000 PTN	ISFSI SECURITY SUPPORT	10/18/2011	2011/10	9,603.07
5750000	6211	924927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,817.20
5750000	6211	924927200000 PTN	ISFSI SECURITY SUPPORT	11/14/2011	2011/11	9,817.20
5750000	6211	748637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/16/2011	2011/12	10,051.95
5750000	6208	611717200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/13/2011	2011/09	10,808.36
5750000	6208	310027200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/27/2011	2011/09	11,670.92
5750000	6208	773917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	11,699.60
5750000	6208	773917200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	9/26/2011	2011/09	11,699.60
5750000	6209	105117200000 PSL	SECURITY SERVICES - UNITECH SEARCH	8/16/2011	2011/08	12,637.78
5750000	6209	906117200000 PSL	SECURITY SERVICES - UNITECH SEARCH	8/16/2011	2011/08	13,116.70
5750000	6208	270427200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	10/14/2011	2011/10	13,898.41
5750000	6213	Access Sep 2011 acc	PO2260140 PTN/PSL ASS Inc Base	9/28/2011	2011/09	14,377.48
5750000	6208	113827200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/3/2011	2011/11	16,422.90
5750000	6208	640427200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	10/14/2011	2011/10	16,659.66
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	16,913.70
5750000	6208	860427200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	10/17/2011	2011/10	18,227.43
5750000	6208	959927200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	18,299.93
5750000	6208	059927200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	18,558.30
5750000	6208	240237200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/22/2011	2011/11	19,796.94
5750000	6208	048927200000 PSL	FOR SECURITY SUPPORT DURING SL1-24	11/14/2011	2011/11	19,809.43
5750000	6210	470427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/17/2011	2011/10	19,873.08
5750000	6211	290427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/17/2011	2011/10	20,212.23

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Account	Profit Ctr	Document	Header Text	Text	Pstng Date	Year/month	Amount in local cur.
5750000	6210	899517200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	20,319.70
5750000	6210	721037200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	20,621.69
5750000	6210	721037200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	20,621.69
5750000	6211	077607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	20,728.53
5750000	6211	077607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	21,705.27
5750000	6211	137717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	22,164.09
5750000	6208	939637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	22,431.17
5750000	6210	569637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	22,739.72
5750000	6208	140237200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	11/22/2011	2011/11	23,499.06
5750000	6211	359037200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/16/2011	2011/11	23,914.26
5750000	6208	078637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	24,359.70
5750000	6208	288637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	24,360.09
5750000	6211	797637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	25,355.40
5750000	6210	752807200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/22/2011	2011/07	25,363.93
5750000	6213	To accrue for serv		PO2260140 PTN/PSL RSS Inc Base	7/27/2011	2011/07	26,878.00
5750000	6211	875927200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	27,711.70
5750000	6211	688807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	28,562.50
5750000	6208	459637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	31,510.81
5750000	6213	Access Security Aug		PO2260140 PTN/PSL RSS Inc Base	8/30/2011	2011/08	37,502.86
5750000	6213	Access Oct 2011 acc		PO2260140 PTN/PSL RSS Inc Base	10/27/2011	2011/10	38,340.00
5750000	6208	189637200000	PSL	FOR SECURITY SUPPORT DURING SLI-24	12/15/2011	2011/12	39,446.36
5750000	6213	Access & JB Sec acc		PO2260140 PTN/PSL RSS Inc Base	11/22/2011	2011/12	40,128.00
5750000	6210	749637200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	46,994.18
5750000	6213	Access Nov 2011 acc		PO2260140 PTN/PSL RSS Inc Base	11/28/2011	2011/11	48,189.00
5750000	6208	PSL Sec Sept 2011 a		PO2260140 Outage Supp SLI-24	9/28/2011	2011/09	51,956.56
5750000	6211	619807200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	58,169.96
5750000	6211	527607200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	58,723.98
5750000	6211	048637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	59,359.93
5750000	6211	557717200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	60,402.29
5750000	6210	820237200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	60,752.26
5750000	6210	820237200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	60,752.26
5750000	6210	029927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,077.14
5750000	6210	029927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,077.14
5750000	6210	219927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,077.14
5750000	6210	219927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,077.14
5750000	6210	019927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,726.90
5750000	6210	019927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	61,726.90
5750000	6210	419927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	62,105.92
5750000	6210	419927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	62,105.92
5750000	6210	619927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	62,105.92
5750000	6210	619927200000	PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	62,105.92
5750000	6211	397637200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	65,502.44
5750000	6211	177427200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	65,658.07
5750000	6211	669037200000	PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/16/2011	2011/11	70,056.92

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Account	Profit Ctr	Document Header Text	Text	Posting Date	Year/mont	Amount in local cur.
5750000	6211	934927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	70,979.31
5750000	6211	PTN Sec ISFSI Sept	Security ISFSI Support	9/28/2011	2011/09	72,379.59
5750000	6208	PSL Sec Nov 2011 ac	PO2260140 Outage Supp SL1-24	11/28/2011	2011/11	78,512.00
5750000	6211	788117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/11/2011	2011/08	79,751.40
5750000	6211	124927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	85,211.02
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	86,242.24
5750000	6210	401537200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/7/2011	2011/12	86,242.24
5750000	6210	310427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/14/2011	2011/10	89,400.78
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	94,133.71
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	94,133.71
5750000	6210	968637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	95,018.03
5750000	6210	371717200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/26/2011	2011/09	95,047.56
5750000	6210	383817200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	95,106.27
5750000	6210	405117200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/22/2011	2011/07	95,518.88
5750000	6210	361807200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	95,580.10
5750000	6210	681172000000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	96,059.41
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	96,059.41
5750000	6210	900237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	96,170.66
5750000	6210	159637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	96,277.96
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/13/2011	2011/07	96,322.14
5750000	6210	543607200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/12/2011	2011/07	96,564.54
5750000	6210	661807200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	96,840.24
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	96,840.24
5750000	6210	310237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/13/2011	2011/07	98,138.56
5750000	6210	208607200000 PTN	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	98,163.43
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	98,163.43
5750000	6210	120237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	98,872.43
5750000	6210	300237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	98,872.43
5750000	6210	300237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/14/2011	2011/10	98,997.52
5750000	6210	900427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/27/2011	2011/10	99,451.00
5750000	6208	PSL Sec Oct 2011 ac	PO2260140 Outage Supp SL1-24	11/14/2011	2011/11	99,677.38
5750000	6211	115927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/14/2011	2011/10	101,422.01
5750000	6210	330427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	101,490.47
5750000	6210	053827200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/3/2011	2011/11	101,490.47
5750000	6210	053827200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	101,657.12
5750000	6210	494117200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/15/2011	2011/09	101,830.78
5750000	6210	722717200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/22/2011	2011/07	102,051.15
5750000	6211	051807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	102,657.13
5750000	6210	079637200000 PSL	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	103,006.45
5750000	6211	467717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	103,140.07
5750000	6211	419717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	104,827.42
5750000	6211	775927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	104,911.47
5750000	6211	858607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	105,173.78
5750000	6210	091717200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/13/2011	2011/09	105,826.72

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Account	Profit Ctr	Document Header Text	Text	Pstng Date	Year/month	Amount in local cur.
5750000	6210	600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	106,164.51
5750000	6210	600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	106,164.51
5750000	6211	207637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	106,306.23
5750000	6211	PTN Sec ISFSI Oct 2	Security ISFSI Support	10/27/2011	2011/10	106,852.00
5750000	6211	628607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	108,100.94
5750000	6211	628607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	108,199.21
5750000	6211	618607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	109,247.46
5750000	6211	175927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	110,025.69
5750000	6211	435927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	110,332.66
5750000	6211	469117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	112,067.30
5750000	6211	118427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	112,536.16
5750000	6211	724637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	112,715.50
5750000	6211	299137200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	112,743.58
5750000	6211	648607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	112,961.25
5750000	6211	525927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	113,548.73
5750000	6210	958637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	113,548.73
5750000	6210	958637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	7/22/2011	2011/07	113,851.61
5750000	6211	731807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	113,878.82
5750000	6211	508717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	114,543.23
5750000	6211	769807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/17/2011	2011/10	114,639.13
5750000	6210	220427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	115,199.35
5750000	6210	877117200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/14/2011	2011/11	116,335.42
5750000	6211	375927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	117,698.10
5750000	6211	778717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	119,095.14
5750000	6211	138607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	119,897.34
5750000	6211	039117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	121,737.22
5750000	6211	287607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/16/2011	2011/12	122,161.74
5750000	6210	739637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/28/2011	2011/11	122,770.00
5750000	6211	PTN Sec ISFSI EPU N	Security ISFSI Support	12/8/2011	2011/12	129,433.41
5750000	6211	899137200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/22/2011	2011/08	130,308.98
5750000	6211	259117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/19/2011	2011/10	131,241.39
5750000	6211	108427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/16/2011	2011/12	143,599.27
5750000	6211	748637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN			
5750000	6208	PSL Sec Dec 2011 ac	PO2260140 Outage Supp SL1-24	12/22/2011	2011/12	260,210.71
5750000	6210	819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	520,367.00
5750000	6210	PSL Sec Nov 2011 ac	PO2260140 RSS Inc Base	11/28/2011	2011/11	
5750000	6210	PSL Sec Dec 2011 ac	PO2260140 RSS Inc Base	12/22/2011	2011/12	
5750000	6211	To accrue for servl	PO2260140 RSS Inc Base	7/27/2011	2011/07	584,054.00

Accrual for Security Services for St. Lucie Outage with new hire insurance. Invoices were \$1,080.35 less than the accrual-Immaterial.

security employees for St. Lucie. Some charged direct based on invoice classification. Some allocated 30% base, 70% capacity.

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Account	Profit Ctr	Document Header Text	Text
5750000	6211	PTN Sec Nov 2011 ac	PO2260140 RSS Inc Base
5750000	6211	PTN Sec Aug accruals	PO2260140 RSS Inc Base
5750000	6211	PTN Sec Dec 2011 ac	PO2260140 RSS Inc Base
5750000	6210	To accrue for servl	PO2260140 RSS Inc Base
5750000	6211	PTN Sec Sept 2011 a	PO2260140 RSS Inc Base
5750000	6210	PSL Sec Sept 2011 a	PO2260140 RSS Inc Base
5750000	6210	PSL Security Aug 20	PO2260140 RSS Inc Base
5750000	6210	PSL Sec Oct 2011 ac	PO2260140 RSS Inc Base
5750000	6211	PTN Sec Oct 2011 ac	PO2260140 RSS Inc Base

Pstng Date Year/mnth Amount in local cur.

11/28/2011	2011/11	593,162.00
8/30/2011	2011/08	667,283.00
12/22/2011	2011/12	765,803.00
7/27/2011	2011/07	792,006.46
9/28/2011	2011/09	898,330.22
9/28/2011	2011/09	950,606.73
8/30/2011	2011/08	1,044,153.00
10/27/2011	2011/10	1,145,780.00
10/27/2011	2011/10	8,826,201.50

Turkey Point security employees.  
Some charged direct based on  
invoice and some allocated 35%  
base 67% capacity. Accrual was  
overstated by \$17,866.

1,475,905.00 Tested

16.72% Percent tested

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43-3 P15

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

**CONFIDENTIAL**

Title \_\_\_\_\_

**AMF – CHARGE TO AFFILIATES**

All costs are accumulated in FPL's set of accounts. The charges are allocated based on a number of factors including the Massachusetts Formula.

For Q1 and Q2, each month an estimate was recorded and charged to the affiliates based on the 2011 budget. The monthly journal entries can be found on pages 1-16. This monthly amount is the total budget amount shown on the bottom of page 17 in the amount of \$69,316,544 divided by 12 months to equal a charge of \$5,776,379.00 per month. In addition, supporting detail of the calculation of the budget drivers is provided on pages 18-26.

A true up of January to June 2011 expenses was recorded in September. See Subsection June 2011 True Up Entry for the journal entry with corresponding supporting documentation.

With the implementation of SAP in July 2011 Q3 and Q4 were recorded monthly based on actual expenses incurred. The amounts are calculated by the SAP system each month. At the time of conversion internal Orders were set up, as detailed on pages 16 and 17 of Subsection December 2011 True Up Entry, and the appropriate allocation factors entered into the master data base and applied to each internal order in the closing process. There are no work papers showing the actual calculation as it is done within the system. These amounts can be found in Subsection December 2011 True Up Entry, page 2, top portion of the file, which shows the Affiliates portion of the monthly charges.

An additional true up was recorded in December 2011 to appropriately reflect the sale of several gas plants. See Subsection December 2011 True Up Entry for the Journal entry, pages A and B, with the corresponding supporting documentation pages 1-15.

Balance per 12-3  
922000 (\$ 70,514,583)  
922120 ( 3,365,732)  
922150 ( 451,000)  
( \$74,331,315 )

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-El, ACN 12-100-4-1  
 HTY 12/31/2011

**CONFIDENTIAL**

AMF before Dec adj  
 44-1/2  
 These files are to be loaded with load  
 Subject unit reports are before loading  
 44-1

Title AMF w/True up Before Gas Plant True Up

Corp. Staff Group	BA	BASA Descpt	Loc/Sec	Driver	Yr/Mth		Affiliate Driver %	Affiliate Amount
					2010 Actual	201002 Actual		
Corp. Staff Group	BA	Capitalized Hardware Benefiting Affili	Manual	c10	9,846,110	9,829,106	112.11%	1,190,305
Cap'd HW & SW	Manual	Capitalized Software Benefiting Affili	Manual	c9	121,671	121,401	128.40%	34,478
Cap'd HW & SW	Total				9,967,781	9,950,507	104.65%	1,224,783
Corporate Comm.	11683	EDITORIAL	All	c1	25,916	0	34.65%	0
	11684	ELECTRONIC	All	c1	0	1,491,179	34.65%	518,864
	11686	ADMINISTRATION	All	c1	3,447,084	0	34.65%	0
	11895	MEDIA RELATIONS	All	c1	0	1,050,301	34.65%	364,968
	12056	MANAGEMENT	All	c1	1,043,329	210,748	60.00%	106,375
	11894	NUCLEAR COMMUNICATION	All	c11	428,034	0	34.65%	0
	00058	HISTORICAL MUSEUM	All	c1	0	128,224	34.65%	43,380
	D1740	CENTRALIZED SERVICES	All	c1	398,580	113,873	34.65%	38,492
	D1741	COMPANY INITIATIVE	All	c1	83,998	22,518	34.65%	7,802
	12048	ENERGY ENCOUNTER	All	c1	0	0	34.65%	0
	01748	ANNUAL REPORT	All	c1	20,000	68,458	34.65%	23,721
		Communication Services Internal	All	c1	70,000	20,050	34.65%	6,980
		Communication Services Nuclear	All	c1	117,285	117,285	34.65%	40,833
		EXEC & CORP Communit	All	c1	2015	801,006	34.65%	277,549
	10422	ADMINISTRATION	All	c1	1,559,830	82,887	34.65%	21,790
	01743	Email External	All	c1	829,881	248,002	34.65%	85,893
		Interactive/External	All	c1	40,000	88,810	34.65%	30,800
		Interactive/Internal	All	c1	170,000	168,098	34.65%	54,781
	01744	Customer Base	All	c1	1,106,900	140,213	34.65%	48,584
	01748	Employee Communication	All	c1	261,500	479,742	34.65%	167,242
Corporate Comm. Total					9,463,139	162,485	33.29%	54,091
Eng. Constr & Cor	01622	CRE - Cafeteria Operations	002301	c4	550,267	763,953	34.65%	264,710
	10341	ISC - B/S MANAGER	008116	c1	1,428,993	198,008	1.88%	3,723
	10341	MIAMI & LFO MAIL SERVICES	All	c2	463,751	93,268	34.65%	32,317
	10367	JUNO MAIL SERVICES	All	c1	342,851	33,373	34.65%	11,664
	12260	ISC - CORPORATE TRAVEL / SUPP	008104	c1	68,852	318,838	34.65%	109,818
	12406	INTERSITE COURIER - CORP.	All	c1	731,232	864	34.65%	230
	12406	MIAMI PRINT & COPY CENTER	All	c1	0	0	34.65%	0
	12407	MIAMI PRINT & COPY CENTER (mm)	All	c1	0	0	34.65%	0
	12407	JUNO COPY CENTER	All	c1	0	(4,245)	34.65%	(1,471)
		JUNO COPY CENTER (remove as of)	All	c1	355,033	228,861	34.65%	79,843
	26386	ISC - B/S MANAGER	008114	c1	865,568	199,874	34.65%	63,256
		ISC - BUSINESS ANALYTICS	008118	c1	0	0	34.65%	0
		ISC - PERFORMANCE MGMT/SRCI	008119	c1	0	1,008	53.73%	340
		ISC - TRANSPORTATION LOGISTIC	067100	c3	3,398	1,908,735	34.65%	681,377
		ISC - VP INTERGRATED SUPPLY C	008101	c1	1,957,284	0	34.65%	4,128,586
Eng. Constr & Corp Svcs Total					6,784,736	3,903,808	34.65%	46,308
Finance	01215	COST ALLOCATIONS	000946	c1	243,234	153,645	34.65%	0
	10037	COMPENSATION (PERP)	000947	c1	1,893,283	0	34.65%	0
	10381	DELOITTE HASKINS & SELLS	000986	c1	0	0	34.65%	0
	10382	GEN ACCTG - AGG/FINANCIAL ACCT	000913	c1	0	0	34.65%	0
		GEN ACCTG - BENEFIT ACCOUNT	000907	c1	1,830,673	0	34.65%	0
		GEN ACCTG - CORP ACCTG DIR S	000814	c1	1,032,241	0	34.65%	0
		GEN ACCTG - CORP REG/ASSET/A	000855	c1	206,812	0	34.65%	0
		GEN ACCTG - INTERNAL CONTR	000804	c1	0	0	1.88%	0
	10387	ACCOUNTS PAYABLE - DISBURSE	000903	c2	0	0	34.65%	0
		ACCOUNTS PAYABLE - CASH CON	000918	c1	0	0	34.65%	0
	11111	BUDGETING DEPT GENERAL EXP	061200	c1	5,178,681	0	34.65%	0
	11209	RESEARCH	000983	c1	0	0	34.65%	0

Form 44  
4-5 3/15/11

10-1-11

Traced to Type of Charge in WP 58-1 Dkt 080677-El  
 Traced type of driver to WP 58-1 Dkt 080677-El  
 Source: Reg 3 ✓ Traced to Driver Report in new SA Paper staff revised AMF for actual Jan-June .xls  
 Not all could be traced directly due to name changes

\* traced driver type to prior audit

Corp. Staff Group	BA	BASA Descpt	Loc/Sec	Driver	YrMth 2010 Actual Account (201002) Cost Pool	June Actuals Cost Pool	7 Affiliate Driver %	8 Affiliate Amount
	11211	FINANCIAL REPORTING	000802	c1	had \$ 9478	1,873,778		0
	11448	QUALITY, PLANNING & ANALYSIS	000503	c1	had \$ 103	0		0
	11540	TAX DEPARTMENT - GROUP TAX	008900	c1	had \$ 4443	4,865,808		0
		TAX DEPARTMENT - TAX ACCOUNT	000834	c1	had \$ 4443	0		0
	11584	INVESTOR RELATIONS	All	c1	had \$ 225,626	225,626		0
	11688	ANALYST MEETINGS	All	c1	had \$ 31,750	31,750		0
	11623	ALL OTHER	All	c1	had \$ 199,830	199,830		0
	11746	TRUST FUND INVESTMENT - GRP	069400	c1	had \$ 20,000	20,000		0
	12050	ANNUAL MEETING	All	c1	had \$ 235,000	235,000		0
	12061	TRANS AGENT - GEN EXP	All	c1	had \$ 582,374	582,374		0
	12068	PAYROLL	All	c1	had \$ 3,500	3,500		0
	12246	INVESTOR TARGETING	All	c1	had \$ 308,200	308,200		0
	20100	INFORMATION SERVICES	All	c1	had \$ 0	0		0
	20101	INTERNET	All	c1	had \$ 1,855,238	1,855,238		0
	M10308	RISK MANAGEMENT PROGRAM	M068200	c1	had \$ 123,000	123,000		0
	M10360	COMPTROLLER'S STAFF (2)	M000900	c1	had \$ 0	0		0
		COMPTROLLER'S STAFF (2) (now)	M000900	c1	had \$ 0	0		0
	M10363	COMPTROLLER'S STAFF (Affiliate)	M000900	c1	had \$ 2,512,689	2,512,689		2,425
	M11750	FINANCE DEPARTMENT - CORP	M000305	c1	had \$ 5,353	5,353	6,999	34.65%
		Casualty Program - FPL Group	Manual	c1	had \$ 0	0	0	34.65%
		Worker's Comp. Actuarial Reserve Ar	Manual	c1	had \$ 202	202	348	34.65%
		GROUP CRIME INSURANCE	Manual	c1	had \$ 32	32	586	34.65%
		GROUP FIDUCIARY	Manual	c1	had \$ 0	0	0	34.65%
	12480	FPL INTERNATIONAL - FPL GROUP	All	c1	had \$ 318,420	318,420	0	34.65%
	01829	GROUP FORECASTING	080740	c1	had \$ 0	0	0	34.65%
	01868	GEN ACCTG - ACG/FINANCIAL ACD	000901	c1	had \$ 385,285	385,285	0	34.65%
	01870	GEN ACCTG - CORP/REG/ASSET/A	000955	c1	had \$ 2,285,524,918	2,285,524,918	0	34.65%
Finance (Total)					2,931,718	2,931,718	2,865,725	34.65%
General Counsel	10021	MANAGEMENT & ADMINISTRATIVE	005301	c1	had \$ 0	0	0	34.65%
	10025	FPL GRP SUP / COR REC. DOCFILE	005318	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / DIRECTORS FEES	005321	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / FPL GROUP SUPP	005370	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC NUCLEAR JB	005345	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC REGULATORY	005340	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC REGULATORY	005342	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-BENEFITS	005348	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-COMMERCIAL	005350	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-LABOR&EMPLC	005344	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-LITIGATION-GC	005331	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-LITIGATION-JB	005330	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-RELEMD USE BR	005360	c1	had \$ 0	0	0	34.65%
		FPL GRP SUP / GC-SUPPORT SER	005375	c1	had \$ 6,056,409	6,056,409	2,886,113	34.65%
		FPL GRP SUP / LAW - CORPORATE	All	c1	had \$ 0	0	61,418	34.65%
		FPL GRP SUP / LEGAL EXPENSES	006320	c1	had \$ 0	0	0	34.65%
	10018	FPL GRP SUP / COR REC. DOCFILE	5319	c1	had \$ 0	0	0	34.65%
	10025	FPL GRP SUP / Compliance All	All	c1	had \$ 5,987,424	5,987,424	44,864	33.29%
General Counsel (Total)					0	0	44,864	33.29%
Human Resources	10037	Compensation HR Services	002526	c4	had \$ 0	0	0	33.29%
		Compensation Exec Comp and Ben	002530	c4	had \$ 276,785	276,785	187,318	33.29%
	12348	Employee Screening TMO Recruiting	002544	c4	had \$ 0	0	0	33.29%
		FMLA	002310	c4	had \$ 0	0	0	12.00%
	01177	GO Health Center	002320	hr2	had \$ 982,120	982,120	0	39.70%
	01419	JB Health Center	002320	hr3	had \$ 969,149	969,149	0	33.29%
	01420	TMO Operations/Administration	002542	c4	had \$ 1,889,708	1,889,708	751,016	33.29%
	01439	Group University Administration	061800	c4	had \$ 0	0	0	33.29%
	01444							250,013

Total Finance BATS \$ 5,778,712

Total Budget \$ 12,000,000

2011-7-16

AMF before Dec adj

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver	Yr/Mth		Affiliate Driver	Affiliate Amount
					2010 Actual	Cost Pool		
						1,266,000	0	0
01539	0	FPL Group Benefits Administration	002306	04		276,110	in today's	58,696
01641	0	LFO Health Center	002320	hr4		289,737		229,491
01689	0	Workforce Planning	002543	04		1,372,202		0
01691	0	Benefits Operations	002605	04		0		36,738
01692	0	Wellness Operations	002505	04		203,592		59,620
			002548	04		361,580		0
01693	0	IDM OPS - Worker's Comp	002415	04		0		90,201
		IDM OPS - Corporate Safety	002450	04		432,248		187,715
01597	0	EEO & Diversity	002545	04		804,639		283,376
01611	0	Recruiting Administration	002544	04		1,849,985		115,588
10028	0	C&P - Management & Administration	002425	04		677,301		37,412
10030	0	Safety & Health Program	002450	04		282,731		27,876
10034	0	Employee Relations	065000	04		222,121		58,567
		Employee Relations - Corp Staff Emp	002403	04		344,795		62,148
		Employee Relations - IM Employee Re	002404	04		364,892		0
		Employee Relations - Fini Empl Relat	002407	04		0		141,702
		Employee Relations - HR Empl Relat	002420	04		526,180		153,730
		Employee Relations - Nuclear Mgmt	002420	04		1,148,852		154,942
10039	0	Employee Benefit Plans Administrat	002350	04		896,782		0
10384	0	PAYROLL	002320	04		192,278	in today's	22,320
12168	0	EAP	002610	04		25,000		0
12348	0	Drug Testing & Pre-employment Scr	002320	04		742,818	in today's	0
12350	0	FPL Well Program	002320	04		0		0
12368	0	MAP	002310	04		0		0
13394	0	LTD	002306	04		745,000		278,297
13397	0	Ben and Works - Secondary Benefit	002530	04		1,105,797		0
13406	0	HR Management/Planning	002306	04		0		0
13419	0	Ben and Works - Pension Plan	002306	04		0		0
01694	0	CORP TOTAL REWARDS	002520	04		0		0
TBA	0	HR - Employee Relations	002407	04		0		0
01725	0	FPL Group Consulting	002306	04		248,000	Moved to HR projects	100,010
01724	0	HR Projects	002550	04		576,728		9,918
01701	0	Employee Relations - HR Empl Relat	002407	04		44,336		0
10534	0	Executive Development	002528	04		0		110,424
01594	0	LTI Programs	002316	04		716,413		0
		LTI Programs-HR Services	002526	04		63,037		13,043
01814	0	RPLG Comp and RELO Admin	002515	04		1,735,609		610,800
01696	0	HR Perp	002316	04		228,251		143,749
Human Resources	Total					1,644,377		298,628
Information Mgmt	10040	HR SYSTEMS	004012	YK		1,644,377		49,180
	1231	ENTERPRISE SUPPORT SERVICES	4116	X 4				9,522
00616	0	INFRA LIFE CYCLE AND CAPACITY	005102	YS1		131,000		0
				YS3		270,000		3,237
00718	0	COREWL	009800	Y7		100,872		41,568
01034	0	ASSET MANAGEMENT SUPPORT	003702	X2		6,608,238		268,270
01080	0	FIBER NETWORK	003703	XF		1,362,706		122,047
01162	0	ENTERPRISE SYSTEMS MANAGE	005101	XS1		345,847		0
01231	0	ENTERPRISE SUPPORT SERVICE	004116	X2		774,188		0
01268	0	SAP INFRASTRUCTURE SUPPORT	004018	XNN				189,323
				YM		(470,000)		0
01271	0	BLACKBERRY	003702	Y2		788,150		23,484
01264	0	ARCHITECTURE And PLANNING	006801	Y7		242,853		10,322
01265	0	DESKTOP SVCS And CONTRACT	003701	XF		2,912,212		16,370
01288	0	MAINFRAME SOFTWARE	003701	X4		0		0
01287	0	OPERATIONS SOFTWARE	003701	XF		0		0

150919 moved

3546729 for 2011 new direct billed to affiliates  
staff revised AMF for actual Jan-June.xls  
see 04-3-21

44103



AMF before Dec adj

Corp. Staff Group	BA	Loc/Sec	Driver	Yr/Mth		Affiliate Driver %	Affiliate Amount
				2010 Actual	June Actuals		
				Cost Pool	Cost Pool		
		BASA Ceopt	003701	XF	0		0
		OPERATIONS SAV - DOCC/ME	003701	XF	3,733,844	1,658,568	323,420
		ENTERPRISE SW	003701	XF	1,412,178		41,875
		MICROSOFT SW	003701	XF	842,878	427,295	44,779
		ORACLE SW	003701	XF	981,395	458,826	10,875
		TECHNICAL SERVICES SW	003701	XF	333,878	110,973	0
		OPERATIONS SAV - TELCOM	003701	XF	6,603	0	0
		CLIENT SERVICES SW	003701	XF	0	0	0
		OPERATIONS SOFTWARE(see below)	003701	XF	282,344	187,207	51,689
		MICROSOFT SW(no fee per tablet)	003701	XF	0	50,827	21,084
01289		SECURITY SOFTWARE	003701	YI	0	81,480	16,250
01280		WEBSOF TWARE WITH ECCR	003701	Y2	0	518,054	5,688
		WEBSOF TWARE WITHOUT ECCR	005101	X4	845,354		0
01285		MAINFRAME SUPPORT	003708	X2	1,235,558	256,233	70,720
01299		CHANGE MANAGEMENT	003708	X2	0	48	13
		ALL OTHER	003801	X2	340,188	848,571	195,471
01303		PERFORMANCE MANAGEMENT	006101	XS1	3,190,684		0
01304		DATA CENTER	006101	XS2	374,258		0
01311		PORTAL SUPPORT	004017	X2	0	190,258	78,897
			4018	YM	0	200,579	39,113
			4018	YM	282,910	246,872	68,137
01320		APPLICATION HOSTING SVCS	006103	XS1	323,892	690,183	182,893
01321		LOTUS NOTES SUPPORT	004118	X2	760,863	128,833	12,410
			006806	XF	840,893	249,997	24,500
01322		TELCOM PLANNING	009800	XF	852,718	847,106	233,801
01383		TELECOMM OPER NORTH And EA	003703	X2	844,158	444,573	43,588
01384		NETWORK OPERATIONS CENTER	003703	X2	810,318	227,318	2,500
01385		FIBERNET CLEC	003703	XF	447,425		0
01385		FIBERNET RECOVERY	006103	X4	(797,775)	121,161	50,181
01388		IM CHALLENGE	003701	YS1	0	0	0
01388		IM CHALLENGE	004018	YM	584,480		0
01492		BW OPERATOR	004018	YN	0	0	0
01560		REAL ESTATE INFO SYS	004012	Y7	0	0	318,455
01572		ISC PROCUREMENT SYSTEMS	004012	YN	5,594,789	3,249,538	29,143
10335		DATA COMMUNICATIONS OPERA	003703	XF	671,770	336,577	0
10807		FINANCIAL PLANNING	004102	Y7	1,602,035		80,295
10899		SOUTH And WEST SUPPORT	003704	X1	0	818,337	188,098
			004012	YM	834,383	449,515	0
			004012	YM	428,127	153,271	42,303
12174		WORKSTATION SUPPORT	003702	X2	1,833,484	912,871	89,442
12176		CENTRAL AND NORTH SUPPORT	003706	X1	0	812,848	169,148
			003703	X2	0	0	0
12176		HELP DESK	003703	X2	1,333,947	1,304,397	360,014
12177		DATA SECURITY OPERATIONS/AD	006101	X2	1,303,084	0	0
		IMS DATA SECURITY ACCESS ADN	006101	X2	662,786		56,971
12178		WORKSTATION BREAKFIX	003702	XF	1,018,387	581,335	68,083
12248		DOCUMENT SERVICES	004118	Y3	1,040,858	345,415	38,888
12362		MANAGEMENT And ADMINISTRAT	003700	Y2	279,984	180,752	0
			004700	Y7	6,835,978	7,373,822	634,157
			005100	YS1	0	140,237	23,139
			005100	YS2	267,813		0

diff 90 structural

1/2 for and off

all 8's here

staff revised AMF for actual Jan-June 03s

1001-1001

AMF before Dec adj

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver	Yr/Mth	2010 Actual		June Actuals		Affiliate Driv	Affiliate Amount
						Actual	Acrued (201002)	Cost Pool	Cost Pool		
			006800	Y2			192,916		7,632	34.80%	1,868
			009101	YS1			22,506		7,786	34.60%	1,281
			009101	YS2			0		0	0.00%	0
		MANAGEMENT AND ADMINISTRATIVE	004017	Y2			483,836		424,393	87.75%	36,408
		MGMT & ADMIN BOX	004104	Y7			681,208		3,665	0.54%	1,185
			004018	YK			0		784,231	100.00%	10,195
12384		HR APPLICATION SUPPORT	004018	YN			0		1,400,824	100.00%	273,181
00164		SAP UPGRADE TO ERP 2005	008102	XS1			2,630,439		77,431	2.91%	0
012334		DISTRIBUTED TECHNICAL SERVICE	008102	XS3			0		454,817	100.00%	21,371
			003702	X2			0		0	0.00%	126,828
01708		CELLULAR SERVICES	003702	X2			74,896		0	0.00%	0
		DESKTOP QUALITY ASSURANCE	004012	YK			2,506,627		1,264,688	50.45%	523,585
01749		RECRUITING SYSTEM BC	003701	Y7			0		0	0.00%	0
01547		ISC SOFTWARE MAINTENANCE	003701	YM			51,847		0	0.00%	0
			003701	YK			348,278		0	0.00%	75,182
01723		HR SW MAINTENANCE	004005	EMT			280,770		234,845	83.63%	47,003
01145		WHOLESALE SUPPORT	004010	GBU			209,139		65,210	31.18%	1,517
01188		CORP BU SUPPORT	004010	PGD			72,000		17,637	24.49%	16,187
01720		PGD SUPPORT	006800	Y7			719,122		65,312	9.08%	9,278
00427		WIRELESS LAN	080100	Y2			0		37,410	100.00%	1,883
00814		PROVISIONING TOOL	All	Y2			0		7,584	100.00%	148,951
00027		SERVER LIFECYCLE AND	All	Y2			0		486,401	100.00%	145,295
00805		REMOTE ACCESS PROJECT	All	Y2			0		350,956	100.00%	0
01388		ABAP DEV. SUPPORT	004018	YK			109,830		0	0.00%	0
01802		BI DATA MOVEMENT	005108	YM			158,851		0	0.00%	0
00816		SAP CRC	080100	Y2			64,867,872		30,823,045	47.52%	260,815
00817		IMS IMPROVEMENTS	080100	Y2			0		862,380	100.00%	141,524
Information Mgmt			005310	ct			798,712		408,439	51.14%	440,339
005310		PPL GRP SUP/CORPORATE COMP	005310	ct			798,712		270,818	33.91%	2,350,358
Internal Audit	M12458	Auditing Activities	Manual	c1			9,839,225		4,700,716	47.77%	2,350,358
Internal Audit Total							9,839,225		4,700,716	47.77%	2,350,358
NUC Executive	Manual	NUC Executive	Manual	c11			9,839,225		0	0.00%	0
	Manual	NUC Executive 100% Allocation	Manual	c11c			9,839,225		4,700,716	47.77%	2,350,358
NUC Executive Total							9,839,225		4,700,716	47.77%	2,350,358
PGD Executive	Manual	PGD Executive	Manual	c12			6,319,874		2,876,408	45.54%	32,017
PGD Executive Total							6,319,874		2,876,408	45.54%	32,017
Strategy Pol Bus	00018	CORPORATE SECURITY	000600	c8			1,843,211		983,095	53.34%	0
		Quality, Planning, and Analysis	002405	c4C			483,357		0	0.00%	0
11448		ENVIRONMENTAL SERVICES - ADN	082610	c3a			252,136		0	0.00%	0
13333		ENVIRONMENTAL SERVICES - AIR	082617	c3a			286,730		0	0.00%	0
		ENVIRONMENTAL SERVICES - ALI	082616	c3a			181,013		0	0.00%	0
		ENVIRONMENTAL SERVICES - NA	082613	c3a			0		0	0.00%	0
		ENVIRONMENTAL SERVICES - SEC	082620	c3a			691,261		0	0.00%	0
		ENVIRONMENTAL SERVICES - BTH	082614	c3a			409,813		0	0.00%	0
		ENVIRONMENTAL SERVICES - WA	082618	c3a			297,471		0	0.00%	0
		ENVIRONMENTAL SERVICES - SUR	082622	c3a			410,308		1,610,938	39.26%	652,229
		ENVIRONMENTAL SERVICES - WA	082623	c3a			0		0	0.00%	0
			All	c3a			7,811,841		0	0.00%	19,487
Manual		Aircraft Capital AMF Loading (2005)	Manual	AVI			8,100,277		571,477	7.05%	235,531
M11707		AIRCRAFT OPERATIONS	M003400	AVI			1,014,949		778,388	76.67%	487,226
M10342		GO - BLDG SECURITY	M000500	c7			1,458,814		1,406,133	96.39%	174,641
M10368		IS - BLDG SECURITY	M000500	c8			1,286,767		604,015	46.94%	122,260
01721		POLICY STRATEGY BUS ADM.	All	ct			0		368,651	100.00%	0
15000		FM SECURITY SYSTEMS	000501	ct			940,764		0	0.00%	0
01886		BUSINESS CONTINUITY	002426	c3a			0		0	0.00%	0

Don't Q10  
 8,993,447  
 2,465,444  
 9,458,891

501-111

staff revised AMF for actual Jan-June.xls

AMF before Dec adj

Corp. Staff Group	BA	BASA Descpt	Loc/Sec	Driver	Yr/Mth		Affiliate	Affiliate Amount
					2010 Actual Accrual (201002)	June Actuals		
					Cost Pool	Cost Pool		
1831		PADEMIC EVENTS	002426	cl	0	8,988		2,414
<b>Strategy Pol. Bus</b>					<b>54,075,224</b>	<b>30,952,951</b>		<b>10,725,186</b>
Executive	M000900	ONGOING ACTIVITIES (1)	M000100	cl	0	0		0
	Manual	Director's & Officers Personal Excess Liab	Manual	cl	0	14,520		5,031
		Affiliate Officer Personal Excess Liab	Manual	cl	16,353	3,980		1,980
		Affiliate Officer Personal Excess Liab	Manual	cl11	4,288	1,980		877
		Affiliate Officer Personal Excess Liab	Manual	cl12	2,844	25,255		25,255
	M000900b	ONGOING ACTIVITIES - Corp. Devs	M000100	clc	0	0		0
<b>Executive Totals</b>					<b>154,085,887</b>	<b>30,990,366</b>		<b>10,758,944</b>
Corp. & Ext. Affairs	1686	Employee Community Involvement	All	cl	52,207	0		0
<b>Corp. &amp; Ext. Affairs Total</b>					<b>52,207</b>	<b>0</b>		<b>0</b>
GRP Finance	10037	COMPENSATION (PERP)	000947	cl	0	2,297,146		795,961
	10362	GEN ACCTG - BENEFIT ACCOUNT	000907	cl	0	0		0
		GEN ACCTG - INTERNAL CONTROL	000904	cl	0	0		0
	11209	RESEARCH	000983	cl	2,640,878	812,144		261,408
	11211	FINANCIAL REPORTING	000982	cl	2,671,877	2,671,877		825,605
	11540	TAX DEPARTMENT - GROUP TAX	068000	cl	2,700	2,700		938
	11584	INVESTOR RELATIONS	All	cl	30,391	30,391		10,530
	11586	ANALYST MEETINGS	All	cl	6,536	6,536		1,918
	11623	ALL OTHER	All	cl	76,725	76,725		26,585
	11746	TRUST FUND INVESTMENT - GRP	068400	cl	804,383	804,383		268,419
	12050	ANNUAL MEETING	All	cl	91,348	91,348		31,662
	12051	TRANS AGENT - GEN EXP	All	cl	288,616	288,616		100,317
	12086	PAYROLL	All	cl	4,872	4,872		1,888
	12245	INVESTOR TARGETING	All	cl	114,853	114,853		39,787
	20100	INFORMATION SERVICES	All	cl	988,672	988,672		334,917
	M10306	RISK MANAGEMENT PROGRAM	M088200	cl	424,181	424,181		146,972
	M10393	COMP TROLLER'S STAFF (Group S	M000900	cl	1,465,630	1,465,630		507,541
	M11760	FINANCE DEPARTMENT- CORPOR	M000305	cl	196,085	196,085		68,221
	D1826	GROUP FORECASTING	080740	cl	66,030	66,030		22,878
	D1722	Income Tax Controller	All	cl	416,502	416,502		144,355
	D1888	GRP ACCT & BENEFIT ACCTS	All	cl	116,687	116,687		40,086
	D1679	SOX	All	cl	0	0		0
<b>GRP Finance Total</b>					<b>240,102,355</b>	<b>131,190,256</b>		<b>37,053,545</b>
<b>Grand Total</b>								<b>35,768,884</b>
							Oct-Dec Corrections	(1,343,651)
								<b>35,768,884</b>
							JANUARY	\$ (5,776,379)
							FEBRUARY	(5,776,379)
							MARCH	(5,776,379)
							APRIL	(5,776,379)
							MAY	(5,776,379)
							JUNE	(1,051,533)
							TRUE-UP	(35,768,887)
							Total	

Full year costs not audited \$54,074,087

1/2 yr  
 JANUARY  
 FEBRUARY  
 MARCH  
 APRIL  
 MAY  
 JUNE  
 TRUE-UP  
 Total

(M) removed PERP, explained that will be included in a true up in 44-117

44-117

staff revised AMF for actual Jan-June '08

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

AMF with Dec adj for gas plant

**CONFIDENTIAL**

*Title True Up AMF for June w/ Gas Plant*

*ZHP*

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver	Yr/Mth		Affiliate Driver %	Affiliate Amount	Amount charged before gas change	Difference
					2010 Actual Actual (201002)	June Actuals				
Cap'd HW & SW	Manual	Capitalized Hardware	Manual	c10	9,846,110	8,829,106	12.51%	1,180,306	1,180,306	0
		Capitalized Software	Manual	c9	121,871	121,401	28.40%	34,478	34,478	0
Cap'd HW & SW	Manual	Capitalized Software	Manual	c9	3,957,734	3,859,697	33.60%	1,224,783	1,224,783	0
Corporate Comm.	11883	EDITORIAL	All	c1	25,918	0	33.60%	0	0	0
	11884	ELECTRONIC	All	c1	0	0	33.60%	0	0	0
	11886	ADMINISTRATION	All	c1	3,447,094	1,491,179	33.60%	501,036	516,894	15,857
	11895	MEDIA RELATIONS	All	c1	0	0	33.60%	0	0	0
	12056	MANAGEMENT	All	c1	1,043,329	1,053,301	33.60%	353,909	364,999	11,090
	11894	NUCLEAR COMMUN	All	c11	426,034	210,749	60.00%	105,375	105,375	0
	00069	HISTORICAL MUS	All	c1	0	0	33.60%	0	0	0
	01740	CENTRALIZED SER	All	c1	398,580	125,224	33.60%	42,075	43,390	1,315
	01741	COMPANY INITIAT	All	c1	83,956	113,973	483.60%	38,299	39,492	1,197
		ENERGY EMPLOY	All	c1	0	22,518	73.60%	7,566	7,802	238
	01748	ANNUAL REPORT	All	2016 c1	0	0	33.60%	0	0	0
		Communication Ser	All	c1	20,000	68,458	73.60%	23,002	23,721	719
		Communication Ser	All	c1	70,000	20,068	33.60%	9,739	8,950	(789)
		EXEC & CORP Con	All	2016 c1	117,288	117,288	33.60%	39,492	40,833	1,231
	10422	ADMINISTRATION	All	c1	1,559,830	801,008	33.60%	269,139	277,549	8,411
		Email External	All	c1	829,881	62,887	33.60%	21,130	21,790	660
	01743	Interactive/External	All	c1	40,000	249,092	33.60%	83,328	85,933	2,604
		Interactive/Internal	All	c1	170,000	86,810	33.60%	29,168	30,080	912
	01744	Customer Basis	All	c1	1,108,900	158,089	33.60%	53,121	54,761	1,640
	01745	Employee Commun	All	c1	261,800	140,213	33.60%	47,112	48,584	1,472
Corporate Comm.	01746	Employee Commun	All	c1	9,159,139	7,197,471	33.60%	2,420,988	1,867,742	(553,246)
Eng. Constr & Corp	01522	CRE - Cafeteria Op	002301	c4	560,287	162,485	33.29%	54,081	54,081	0
	10361	ISC - BIS MANAGE	008115	c1	1,428,683	783,853	33.60%	264,710	264,710	0
	10341	MIAMI & LFO MAIL	All	c2	483,761	198,008	31.85%	3,723	3,723	0
	10357	JUNO MAIL SERV	All	c1	342,851	93,256	33.60%	31,337	32,317	980
	12280	ISC - CORPORATE	008104	c1	86,862	33,373	33.60%	11,243	11,564	321
	12405	INTERSITE COUR	All	c1	731,282	316,836	33.60%	106,490	109,818	3,328
	12406	MIAMI PRINT & CO	All	c1	0	564	33.60%	223	230	7
		MIAMI PRINT & CO	All	c1	0	0	33.60%	0	0	0
	12407	JUNO COPY CENT	All	c1	0	4,245	33.60%	(1,426)	(1,471)	(45)
		JUNO COPY CENT	All	c1	355,033	228,851	33.60%	77,230	79,643	2,413
	25386	ISC - BIS MANAGE	008114	c1	865,568	199,874	33.60%	67,168	69,256	2,088
		ISC - BUSINESS A	008118	c1	0	0	33.60%	0	0	0
		ISC - PERFORMAN	008119	c1	0	1,008	33.75%	340	340	0
		ISC - TRANSPORT	087100	c3	3,396	1,008	33.60%	641,335	661,377	20,042
		ISC - VP INTERGR	008101	c1	1,957,294	1,908,735	33.60%	641,335	1,255,423	(613,812)
Eng. Constr & Corp	01215	COST ALLOCATIO	000948	c1	243,234	133,845	33.60%	44,905	46,308	1,403
Finance	10037	COMPENSATION	000947	c1	1,893,263	0	33.60%	0	0	0
	10361	DELOITTE HASKIN	000985	c1	0	0	33.60%	0	0	0
	10362	GEN ACCTG - ACC	000913	c1	0	0	33.60%	0	0	0
		GEN ACCTG - BEN	000907	c1	0	0	33.60%	0	0	0
		GEN ACCTG - COR	000914	c1	1,830,873	0	33.60%	0	0	0
		GEN ACCTG - COR	000955	c1	1,032,241	0	33.60%	0	0	0
		GEN ACCTG - INTR	000904	c1	206,812	0	33.60%	0	0	0

*44-1*

*44-21*

*44-21*

*44-21*

*Didn't change  
what original*

*10/1/11*

*Source: Reg 3*

AMF with Dec adj for gas plant

AMF with Dec adj for gas plant

				Yr/Mth							
				2010 Actual						Amount charged	
				Actual						before gas change	Difference
				(201002)	Cost Pool	Cost Pool	Cost Pool	Cost Pool	Cost Pool	Affiliate Amount	
Corp. Staff Group	BA	BASA Descpt	Loc/Sec	Driver	Cost Pool	Cost Pool	Affiliate Driver %	Affiliate Amount		Affiliate Amount	
	10357	ACCOUNTS PAYA	000903	c2	0	0	1.88%	0	0	0	0
		ACCOUNTS PAYA	000918	c1	0	0	33.60%	0	0	0	0
	11111	BUDGETING DEPT	081200	c1	0	0	33.60%	0	0	0	0
	11209	RESEARCH	000983	c1	5,178,881	0		0	0	0	0
	11211	FINANCIAL REPO	000982	c1	1,873,778	0		0	0	0	0
	11448	QUALITY PLANNI	080003	c1	0	0	33.60%	0	0	0	0
	11540	TAX DEPARTMENT	080000	c1	4,865,808	0		0	0	0	0
		TAX DEPARTMENT	000834	c1	0	0	33.60%	0	0	0	0
	11584	INVESTOR RELATI	All	c1	225,626	0		0	0	0	0
	11588	ANALYST MEETING	All	c1	31,750	0		0	0	0	0
	11623	ALL OTHER	All	c1	199,830	0		0	0	0	0
	11745	TRUST FUND INV	086400	c1	20,800	0		0	0	0	0
	12050	ANNUAL MEETING	All	c1	235,000	0		0	0	0	0
	12051	TRANS AGENT - G	All	c1	662,374	0		0	0	0	0
	12098	PAYROLL	All	c1	3,600	0		0	0	0	0
	12245	INVESTOR TARGE	All	c1	309,200	0		0	0	0	0
	20100	INFORMATION SE	All	c1	0	0		0	0	0	0
	20101	INTERNET	All	c1	1,856,238	0		0	0	0	0
	M10306	RISK MANAGEMEN	M088200	c1	123,000	0		0	0	0	0
	M10360	COMPTROLLER'S	M000900	c1	0	0	33.60%	0	0	0	0
		COMPTROLLER'S	M000900	c1	0	0		0	0	0	0
	M10393	COMPTROLLER'S	M000900	c1	2,812,689	0		0	2,425	2,425	0
	M11750	FINANCE DEPART	M000306	c1	5,353	6,999	33.60%	2,352	0	0	0
	Manual	Casualty Program - Manual		c1	0	0	33.60%	116	0	120	0
		Worker's Comp. Ac	Manual	c1	202	348	33.60%	116	0	203	0
		GROUP CRIME INS	Manual	c1	32	686	33.60%	197	0	0	0
		GROUP FIDUCIAR	Manual	c1	0	0		0	0	0	0
	12480	FPL INTERNATIONAL	All	c1	318,420	0		0	0	0	0
	01828	GROUP FORECAS	080740	c1	0	0	33.60%	122,738	0	128,571	0
	01898	GEN ACCTG - AC	000991	c1	0	385,285	33.60%	129,306	0	175,827	0
	01870	GEN ACCTG - COR	000955	c1	23,824,916	2,808,881	33.60%	962,884	0	982,874	0
					2,931,718	2,868,725	33.60%	962,884	0	0	0
Financial Total											
General Counsel	10021	MANAGEMENT &	4005301	c1	0	0	33.60%	0	0	0	0
	10025	FPL GRP SUP / CC	006319	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006321	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006370	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006345	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006340	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006342	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006346	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006360	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006344	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006331	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006330	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006360	c1	0	0	33.60%	0	0	0	0
		FPL GRP SUP / CC	006375	c1	0	0	33.60%	1,003,334	0	1,034,088	31,354
		FPL GRP SUP / LA	All	c1	6,085,409	2,886,113	33.60%	0	0	0	0
		FPL GRP SUP / LE	006320	c1	0	0	33.60%	20,636	0	21,281	645
	10018	FPL GRP SUP/CO		5319	0	61,418	33.60%	0	0	0	0
	10025	FPL GRP SUP / Co	All	c1	0	0	33.60%	0	0	2,048,943	62,089
General Counsel Total					6,085,409	2,886,113	33.60%	1,003,334	0	2,048,943	62,089

AMF with Dec adj for gas plant

1001  
1002

AMF with Dec adj for gas plant

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver	Yr/Mth	2010 Actual		Affiliate Driver %	Affiliate Amount	Amount charged before gas change	Difference
						Accrual (201002)	Cost Pool				
Human Resources	10037	Compensation HR	002526	C4		0	44,964	33.29%	14,965	14,965	0
		Compensation Exec	002530	C4		0	0	33.29%	0	0	0
	12348	Employee Screenin	002544	C4		276,796	187,318	33.29%	62,358	82,358	0
	01177	FMLA	002310	C4		0	0	33.29%	0	0	0
	01419	IGO Health Center	002320	hr2		962,120	0	12.00%	0	0	0
	01420	JB Health Center	002320	hr3		999,149	0	39.70%	0	0	0
	01439	TMO Operations/Ad	002542	C4		0	0	33.29%	0	0	0
	01444	Group University Ad	061800	C4		1,888,708	751,016	33.29%	250,013	250,013	0
	01539	FPL Group Benefits	002305	C4		1,256,000	0	33.29%	0	0	0
	01541	LFO Health Center	002320	hr4		276,110	0	7.80%	0	0	0
	01589	Workforce Planning	002543	C4		286,737	178,318	33.29%	58,686	58,686	0
	01691	Benefits Operations	002505	C4		1,372,202	889,369	33.29%	229,491	229,491	0
	01692	Wellness Operations	002505	C4		0	0	33.29%	0	0	0
			002546	C4		203,692	118,384	33.29%	38,738	38,738	0
	01693	IDM OPS - Worker	002415	C4		361,660	178,791	33.29%	59,520	59,520	0
		IDM OPS - Corpora	002480	C4		0	0	33.29%	0	0	0
	01597	EEO & Diversity	002545	C4		432,248	270,856	33.29%	90,201	90,201	0
	01811	Recruiting Admin	002544	C4		804,839	603,799	33.29%	167,715	167,715	0
	10028	C&P - Management	002425	C4		1,849,985	651,236	33.29%	283,376	283,376	0
	10030	Safety & Health Pr	002450	C4		677,301	341,208	33.29%	113,668	113,668	0
	10034	Employee Relations	065000	C4		262,731	112,363	33.29%	27,676	27,676	0
		Employee Relations	002403	C4		222,121	83,137	33.29%	58,667	58,667	0
		Employee Relations	002404	C4		344,795	176,226	33.29%	62,148	62,148	0
		Employee Relations	002406	C4		354,862	166,666	33.29%	0	0	0
		Employee Relations	002407	C4		0	0	33.29%	0	0	0
		Employee Relations	002420	C11		626,180	263,404	50.00%	141,702	141,702	0
	10039	Employee Benefit P	002510	C4		1,148,692	461,781	33.29%	153,730	153,730	0
	10364	PAYROLL	002535	C4		898,782	486,432	33.29%	154,942	154,942	0
	12196	EAP	002320	C4		192,279	0	33.29%	0	0	0
	12348	Drug Testing & Pre	002510	C4		25,000	67,047	33.29%	22,320	22,320	0
	12350	FPL Well Program	002320	hr5		742,619	0	33.29%	0	0	0
	12356	MAP	002320	C4		0	0	33.29%	0	0	0
	13394	LTD	002310	C4		0	0	33.29%	0	0	0
	13397	Ben and Works - Se	002305	C4		746,000	0	33.29%	0	0	0
	13405	HR Management/P	002530	C4		1,109,797	829,970	33.29%	276,297	276,297	0
	13418	Ben and Works - P	002305	C4		0	0	33.29%	0	0	0
	01694	CORP TOTAL REV	002520	C4		0	0	33.29%	0	0	0
	TBA	HR - Employee Rel	002407	C4		0	0	33.29%	0	0	0
	01725	FPL Group Consult	002305	C4		246,000	300,422	33.29%	100,010	100,010	0
	01724	HR Projects	002550	C4		576,728	29,768	33.29%	9,916	9,916	0
	01701	Employee Relations	002407	C4		44,338	0	33.29%	0	0	0
	10834	Executive Developm	002626	C4		0	0	33.29%	0	0	0
	01594	LTI Programs	002315	C1		716,413	318,683	33.60%	107,077	110,424	3,346
		LTI Programs-HR S	002626	C4		0	0	33.29%	0	0	0
	01814	FPLG Comp and R	002615	C4		83,037	39,178	33.29%	13,043	13,043	0
	01596	HR Perp	002315	C1		1,735,809	1,782,771	33.60%	692,291	610,800	18,508
Human Resources Total						21,867,306	9,413,804	31.60%	3,147,748	299,525	21,865
Information Mgmt	10040	HR SYSTEMS	004012	YK		1,644,377	178,118	27.80%	49,180	49,180	0
	1231	ENTERPRISE SUP		4118			58,313	18.50%	5,622	0	5,622
	00515	INFRA LIFE CYCL	005102	YS1 YS3		131,000			0	0	0

6/11  
YTH

AMF with Dec adj for gas plant

AMF with Dec adj for gas plant

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver	Yr/Am		Affiliate Driver%	Affiliate Amount	Amount charged before gas change	Difference
					2010 Actual Actual (201002)	Cost Pool				
	00718	COREW.	008800	Y7	270,000	37,859	13.99%	3,237	3,237	0
	01034	ASBET MANAG	003702	X2	100,672	150,572	149.57%	41,558	41,558	0
	01060	FIBER NETWORK	003703	XF	6,600,298	2,737,463	41.46%	268,270	268,270	0
	01152	ENTERPRISE SYS	006101	XS1	1,362,706	625,663	45.92%	122,047	122,047	0
	01231	ENTERPRISE SUP	004116	X2	345,847			0	0	0
	01268	SAP INFRASTRUC	004018	XN1	774,169			0	0	0
				YM		481,458	63.36%	199,323	199,323	0
	01271	BLACKBERRY	003702	Y2	(470,000)			0	0	0
	01284	ARCHITECTURE	006801	Y7	788,160	273,071	34.64%	23,484	23,484	0
	01285	DESKTOP SVCS	003701	XF	242,863	105,329	43.37%	10,322	10,322	0
	01285	MAINFRAME SOF	003701	X4	2,912,212	1,387,287	47.64%	15,370	15,370	0
	01287	OPERATIONS SO	003701	XF	0	0		0	0	0
		OPERATIONS SW	003701	XF	0	0		0	0	0
		ENTERPRISE SW	003701	XS1	3,733,844	1,658,566	44.42%	323,420	323,420	0
		MICROSOFT SW	003701	XF	1,412,178			0	0	0
		ORACLE SW	003701	XF	842,678	427,285	50.71%	41,875	41,875	0
		TECHNICAL SERV	003701	XF	881,395	456,928	51.84%	44,779	44,779	0
		OPERATIONS SW	003701	XF	353,879	110,973	31.36%	10,875	10,875	0
		CLIENT SERVICES	003701	XF	6,603	0		0	0	0
		OPERATIONS SO	003701	XF	0	0		0	0	0
		MICROSOFT SW	003701	XF	0	0		0	0	0
	01289	SECURITY SOFTW	003701	X2	282,384	187,207	66.33%	51,669	51,669	0
	01290	WEBSOFTWARE	003701	Y1	0	50,927	0%	21,084	21,084	0
		WEBSOFTWARE	003701	Y2	0	81,480	0%	15,250	15,250	0
	01295	MAINFRAME SUP	006101	X4	845,354	518,054	61.29%	5,899	5,899	0
	01298	CHANGE MANAGE	003706	X2	1,235,556			0	0	0
		ALL OTHER		X2		258,233	20.90%	70,720	70,720	0
	01303	PERFORMANCE M	003801	X2	340,188	48	1.41%	13	13	0
	01304	DATA CENTER	006101	XS1		848,571	100%	165,471	165,471	0
				XS2	3,190,884			0	0	0
	01311	PORTAL SUPPORT	004017	X2	374,258			0	0	0
				YM		190,365	50.86%	78,897	78,897	0
				4018 YM				0	0	0
	01320	APPLICATION HO	005103	XS1	282,910	200,579	71.26%	38,113	38,113	0
	01321	LOTUS NOTES SU	004005	X2	333,892	248,672	74.54%	68,137	68,137	0
			004116	X2	760,863	590,193	77.58%	182,863	182,863	0
	01322	TELCOM PLANNI	006806	XF	840,693	125,633	14.94%	12,410	12,410	0
	01363	TELECOMM OPER	009800	XF	862,718	249,997	28.98%	24,500	24,500	0
	01364	NETWORK OPER	009703	X2	844,158	847,106	100.35%	233,801	233,801	0
	01385	FIBERNET CLEC	003703	XF	610,318	444,673	72.86%	43,568	43,568	0
	01388	DISASTER RECOV	005103	X4	447,425	227,518	50.87%	2,500	2,500	0
	01388	IM CHALLENGE	003701	YS1	(787,778)			0	0	0
	01482	SW OPERATOR	004018	YM		121,161	100%	60,161	60,161	0
				YN	584,480			0	0	0
	01560	REAL ESTATE INF	004012	Y7	0	0		0	0	0
	01572	ISC PROCUREMENT	004012	YN	0	0		0	0	0
	10335	DATA COMMUNIC	003703	XF	5,504,769	3,248,538	59.01%	318,455	318,455	0
	10807	FINANCIAL PLANN	004102	Y7	671,770	338,877	50.45%	29,143	29,143	0
	10999	SOUTH And WEST	003704	X1	1,602,035			0	0	0
				XF		819,337	51.15%	80,295	80,295	0
	11025	PROCUREMENT	004012	YM		449,515	100%	188,099	188,099	0

AMF with Dec adj for gas plant

7-28-11

AMF with Dec adj for gas plant

Corp. Staff Group	BA	BASA Dept	Loc/Sec	Driver YN	Yr/Mth			Amount charged before gas change	Difference
					2010 Actual Actual (201002)	June Actuals	2010 Actual Actual (201002)		
					Cost Pool	Cost Pool	Cost Pool		
					834,363		0	0	
					428,127	183,271	42,303	42,303	
12174		WORKSTATION S	003702	X2	1,633,494		0	0	
12176		CENTRAL AND NO	003705	X1		912,871	89,442	89,442	
				XF			169,146	169,146	
12176		HELP DESK	003703	X2		512,848	0	0	
				X7	1,333,947		0	0	
12177		DATA SECURITY	060100	X2	1,303,094	1,304,397	360,014	360,014	
				X2	652,786	0	0	0	
12179		IMS DATA SECURI	060100	X2	1,016,367		0	0	
		WORKSTATION B	003702	XF		581,335	58,971	58,971	
12248		DOCUMENT SERV	004116	Y3	1,040,958	345,418	69,083	69,083	
12362		MANAGEMENT A	003700	Y2	279,964	160,762	39,888	39,888	
				Y7	6,835,976		0	0	
				Y2		7,373,922	634,167	634,167	
				Y6100		140,237	23,139	23,139	
				Y2	267,613		0	0	
				Y2		7,532	1,888	1,888	
				Y7	192,918		0	0	
				Y8101		7,766	1,261	1,261	
				Y82	22,609		0	0	
				Y2	0	0	0	0	
		MANAGEMENT An	004017	Y2		0	0	0	
		MGMT & ADMIN S	004104	Y7	483,936	424,393	36,498	36,498	
12364		HR APPLICATION	004018	YK	591,206	3,685	1,165	1,165	
00164		SAP UPGRADE TO	004018	YN	0	784,231	10,195	10,195	
012394		DISTRIBUTED TE	005102	X81		1,400,824	273,181	273,181	
				X93	2,630,439		0	0	
01706		CELLULAR SERV	003702	X2	0	77,431	21,371	21,371	
	12180	DESKTOP QUALIT	003702	X2	0	454,817	125,529	125,529	
01749		RECRUITING SVS	004012	YK	74,896	0	0	0	
01547		ISC SOFTWARE M	003701	Y7	2,506,527		0	0	
				YM		1,254,699	523,585	523,585	
01723		HR SW MAINTENA	003701	YK	51,947		0	0	
01145		WHOLESALE SUP	004005	EMT	345,279		0	0	
01188		CORP BU SUPPOR	004010	CBU	280,770	234,845	75,182	75,182	
01720		PGD SUPPORT	004010	PGD	209,159	65,210	47,603	47,603	
00427		WIRELESS LAN	009800	Y7	72,000	17,637	1,617	1,617	
00614		PROVISIONING T	060100	Y2	719,122	65,312	16,197	16,197	
00027		SERVER LIFE CYC	ALL	Y2		37,410	9,278	9,278	
00605		REMOTE ACCESS	ALL	Y2		7,594	1,863	1,863	
01369		ABAP DEV. SUPP	004018	YK		468,401	146,951	146,951	
01802		BI DATA MOVEME	005108	YM		350,955	145,296	145,296	
00618		SAP GRC	060100	Y2	109,830		0	0	
00617		IMS IMPROVEMEN	060100	Y2	158,851		0	0	
Information Mgmt					2,949,817	2,949,817	6,047,428	6,047,428	
005310		FPL GRP SUP/COF	005310			882,380	286,760	286,760	
Internal Audit	M12458	Auditing Activities	Manual	ot1	799,712	406,439	137,238	137,238	
Internal Audit							440,339	440,339	
NUC Executive	Manual	NUC Executive	Manual	ot11	8,939,225	4,700,718	2,350,358	2,350,358	
NUC Executive	Manual	NUC Executive 100	Manual	ot11c	0	0	0	0	
PGD Executive	Manual	PGD Executive	Manual	ot2	6,319,674	2,675,406	1,273,805	1,273,805	

AMF with Dec adj for gas plant

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4-21  
4-21  
4-21



AMF with Dec adj for gas plant

Corp. Staff Group	SA	BASA Dept	Loc/Sec	Driver	Yr/Mth		Affiliate Driver %	Affiliate Amount	Amount charged before gas change	Difference
					2010 Actual Accrual (201002)	June Actuals				
					5,815,574	5,815,574	33.80%	1,273,006	1,273,805	0
PGD Excl/Div/Proj								92,017	92,017	0
Strategy Pol Bus Pr	10018	CORPORATE SEC	000600	c4	1,814,976	602,376	33.80%	330,320	340,842	10,322
	11448	Quality Planning	002405	c4	1,893,211	883,086	33.80%	0	0	0
	13333	ENVIRONMENTAL	082610	c3a	493,367	0	34.28%	0	0	0
		ENVIRONMENTAL	082617	c3a	252,135	0	34.28%	0	0	0
		ENVIRONMENTAL	082615	c3a	285,730	0	34.28%	0	0	0
		ENVIRONMENTAL	082613	c3a	181,013	0	34.28%	0	0	0
		ENVIRONMENTAL	082620	c3a	0	0	34.28%	0	0	0
		ENVIRONMENTAL	082914	c3a	691,261	0	34.28%	0	0	0
		ENVIRONMENTAL	082613	c3a	406,813	0	34.28%	0	0	0
		ENVIRONMENTAL	082613	c3a	297,471	0	34.28%	0	0	0
		ENVIRONMENTAL	082622	c3a	410,306	0	34.28%	0	0	0
		ENVIRONMENTAL	082623	c3a	0	1,610,938	34.28%	552,229	552,229	0
		AI						0	0	0
		Manual	Aircraft Capital AMF	AVI	7,811,841	0	49.09%	0	0	0
		Manual	AIRCRAFT OPERA	AVI	6,100,277	0	49.09%	0	19,487	19,487
	M11707	Manual	AIRCRAFT OPERA	AVI	1,014,849	571,477	56.33%	235,531	235,531	0
	M10342	GD - BLDG SECUR	M000500	c7	1,456,814	779,388	53.52%	472,481	487,225	14,784
	M10358	JB - BUILDING SEC	M000500	c8	1,286,767	1,406,133	109.12%	189,349	174,641	5,292
	01721	POLICY STRATEG	AI	c1	0	504,015	34.28%	122,260	122,260	0
	15000	FM SECURITY SYS	000501	c1	0	8,968	33.80%	2,341	2,414	73
	01699	BUSINESS CONTIN	002426	c3a	940,784	368,651	39.19%	0	0	0
	1831	PANDEMIC CONTIN	002426	c1	0	8,968	33.80%	0	0	0
Strategy/Port/Bus					54,075,224	30,892,981	57.13%	10,400,182	10,725,198	325,006
Executive	M000900	ONGOING ACTIVI	M000100	c1	0	0	33.80%	0	0	0
		Director's & Officer	Manual	c1	16,363	14,520	88.85%	4,879	5,031	152
		Affiliate Officer Per	Manual	c1	4,286	3,960	92.40%	877	1,980	1,103
		Affiliate Officer Per	Manual	c11	2,844	1,980	69.66%	877	877	0
		Affiliate Officer Per	Manual	c12	0	25,255	100.00%	25,255	26,265	1,010
	M000900b	ONGOING ACTIVI	M000100	c1c	0	25,255	100.00%	25,255	26,265	1,010
Executive/Port/Bus					52,207	30,985,668	59.35%	10,433,182	10,758,341	325,159
Corp. & Ext. Affairs		1858	Employee Commun	AI	0	0	0%	0	0	0
Corp. & Ext. Affairs					52,207	2,297,148	44.00%	771,841	795,961	24,120
GRP Finance	10037	COMPENSATION	1000947	c3	0	0	33.80%	0	0	0
	10362	GEN ACCTG - BEN	000907	c1	0	0	33.80%	0	0	0
		GEN ACCTG - INTR	000904	c1	0	887,369	39.80%	887,369	915,099	27,730
	11209	RESEARCH	000883	c1	0	812,144	33.80%	272,880	281,408	8,528
	11211	FINANCIAL REPO	000882	c1	0	2,671,877	33.80%	887,781	825,805	28,055
	11540	TAX DEPARTMENT	066000	c1	0	2,700	33.80%	907	836	28
	11564	INVESTOR RELATI	AI	c1	0	30,391	33.80%	10,211	10,530	319
	11566	ANALYST MEETIN	AI	c1	0	5,535	33.80%	1,850	1,918	68
	11623	ALL OTHER	AI	c1	0	76,725	33.80%	25,760	28,585	806
	11745	TRUST FUND INV	066400	c1	0	604,383	33.80%	203,073	209,419	5,346
	12050	ANNUAL MEETING	AI	c1	0	91,348	33.80%	30,693	31,852	859
	12051	TRANS AGENT - GI	AI	c1	0	289,518	33.80%	97,277	100,317	3,040
	12096	PAYROLL	AI	c1	0	4,872	33.80%	1,637	1,888	51
	12245	INVESTOR TARGE	AI	c1	0	114,563	33.80%	38,691	39,797	1,206
	20100	INFORMATION SE	AI	c1	0	988,572	33.80%	324,758	334,817	10,149
	M10308	RISK MANAGEMEN	M088200	c1	0	424,161	33.80%	142,518	148,872	4,454
	M10393	COMPTROLLER'S	M000900	c1	0	1,465,630	33.80%	492,452	507,841	15,389
	M11750	FINANCE DEPAR	M000305	c1	0	185,885	33.80%	66,163	68,221	2,067
	01826	GROUP FORECAS	080740	c1	0	68,030	33.80%	22,188	22,878	690
	01722	Income Tax Control	AI	c1	0	0	0%	0	0	0

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AMF with Dec adj for gas plant

AMF with Dec adj for gas plant

					Yr/MI			Amount charged before gas change	Difference	
					2010 Actual Actual (201002)	June Actual	Cost Pool	Affiliate Amount	Affiliate Amount	
Corp. Staff Group	BA	BASA Descpt	Loc/Sec	Driver	Cost Pool	Cost Pool	Affiliate Drivers %	Affiliate Amount	Affiliate Amount	Difference
	01888	GRP ACCT & BENEF		ct	416,602	416,602	33.60%	139,978	144,363	4,375
	01879	BOX		ct	115,687	115,687	33.60%	38,871	40,086	1,215
GRP Financial Total					240,102,385	131,196,258	0	38,379,218	37,063,545	1,315,673
Grand Total								37,063,545	37,063,545	
Allocated before adjustment for gas plant								674,328	674,328	
Difference								702,665	702,665	
Portion of December adjustment for change in rates								(28,339)	(28,339)	
Difference-Immaterial										

Yellow = Didn't include but should have or included and shouldn't have  
Blue = Agrees to Company amount

See 44-2/1 for July to December  
& comparison to Jan-June.

601  
1-7th



AMF DATABASE  
Corporate Staff Groups with Affiliate Benefit

2011 True-up as of July 24, 2011

Corp. Staff Group	BASA Dept	Payroll	Total	Act w/Lead	Coat Pool	Driver	Driver Dept	Driver Type	Affiliate Driver %
61 Finance	GEN ACCTG - ACCFINANCIAL ACCTG				365,285	c1	MF-Shared	MF-Shared	34.65%
62 Finance	GEN ACCTG - CORP/BENEFITS/ADJ	271,043	314,979	365,285		c1	MF-Shared	MF-Shared	34.65%
63 Finance	DELOITTE HASKINS & SELLG					c1	MF-Shared	MF-Shared	34.65%
64 Finance	GEN ACCTG - CORP ACCTG DIR STAFF					c2	MF-PLES & Fibernet	MF-PLES & FBNT	1.86%
65 Finance	ACCOUNTS PAYABLE - DISBURSEMENT ACCOUNT					c1	MF-Shared	MF-Shared	34.65%
66 Finance	ACCOUNTS PAYABLE - CASH CONTROL(REMOVED)					c1	MF-Shared	MF-Shared	34.65%
67 Finance	BUDGETING DEPT GENERAL EXPENSE					c1	MF-Shared	MF-Shared	34.65%
68 Finance	QUALITY, PLANNING & ANALYSIS(Innov)					c1	MF-Shared	MF-Shared	34.65%
69 Finance	TAX DEPARTMENT - TAX ACCOUNTING					c1	MF-Shared	MF-Shared	34.65%
70 General Counsel	MANAGEMENT & ADMINISTRATIVE	2,168,078	2,483,330	2,895,725	2,865,725	c1	MF-Shared	MF-Shared	34.65%
71 General Counsel	FPL GRP SUP / COR REC. DOCFILES&PRO	48,913	62,388	61,418	61,418	c1	MF-Shared	MF-Shared	34.65%
72 General Counsel	FPL GRP SUP / DIRECTORS FEES					c1	MF-Shared	MF-Shared	34.65%
73 General Counsel	FPL GRP SUP / GC-LITIGATION-JB					c1	MF-Shared	MF-Shared	34.65%
74 General Counsel	FPL GRP SUP / GC-LITIGATION-GO					c1	MF-Shared	MF-Shared	34.65%
75 General Counsel	FPL GRP SUP / GC REGULATORY					c1	MF-Shared	MF-Shared	34.65%
76 General Counsel	FPL GRP SUP / GC REGULATORY-OC					c1	MF-Shared	MF-Shared	34.65%
77 General Counsel	FPL GRP SUP / GC-LABOR&EMPLOYMENT					c1	MF-Shared	MF-Shared	34.65%
78 General Counsel	FPL GRP SUP / GC NUCLEAR JB					c1	MF-Shared	MF-Shared	34.65%
79 General Counsel	FPL GRP SUP / GC-BENEFITS					c1	MF-Shared	MF-Shared	34.65%
80 General Counsel	FPL GRP SUP / GC-COMMERCIAL					c1	MF-Shared	MF-Shared	34.65%
81 General Counsel	FPL GRP SUP / GC-RELIAD USE,ENV					c1	MF-Shared	MF-Shared	34.65%
82 General Counsel	FPL GRP SUP / FPL GROUP SUPPORT					c1	MF-Shared	MF-Shared	34.65%
83 General Counsel	FPL GRP SUP / GC-SUPPORT SERVICES					c1	MF-Shared	MF-Shared	34.65%
84 General Counsel	FPL GRP SUP / LAW - CORPORATE	635,128	2,666,793	2,985,113	2,866,113	c1	MF-Shared	MF-Shared	34.65%
85 Internal Audit	FPL GRP SUP / Corporate Compliance	611,855	787,380	862,380	862,380	c1	MF-Shared	MF-Shared	34.65%
86 GRP Finance	Income Tax Controller	55,278	65,770	86,030	86,030	c1	MF-Shared	MF-Shared	34.65%
87 GRP Finance	GROUP FORECASTING	158,332	167,489	196,885	196,885	c1	MF-Shared	MF-Shared	34.65%
88 GRP Finance	SOX	28,000	110,480	116,867	116,867	c1	MF-Shared	MF-Shared	34.65%
89 GRP Finance	COMPENSATION (PERP)	1,937,939	1,937,939	2,297,148	2,297,148	c1	MF-Shared	MF-Shared	34.65%
90 GRP Finance	GEN ACCTG - INTERNAL CONTROL					c1	MF-Shared	MF-Shared	34.65%
91 GRP Finance	GRP ACCTG & BENEFIT ACCOUNTING	348,584	351,723	416,802	416,802	c1	MF-Shared	MF-Shared	34.65%
92 GRP Finance	RESEARCH	320,876	2,681,481	2,640,978	2,640,978	c1	MF-Shared	MF-Shared	34.65%
93 GRP Finance	FINANCIAL REPORTING	433,340	731,718	812,144	812,144	c1	MF-Shared	MF-Shared	34.65%
94 GRP Finance	TAX DEPARTMENT - GROUP TAX	1,642,334	2,329,940	2,671,877	2,671,877	c1	MF-Shared	MF-Shared	34.65%
95 GRP Finance	INVESTOR RELATIONS		2,700	2,700	2,700	c1	MF-Shared	MF-Shared	34.65%
96 GRP Finance	ANALYST MEETINGS		30,381	30,381	30,381	c1	MF-Shared	MF-Shared	34.65%
97 GRP Finance	ALL OTHER	13,897	2,856	5,636	5,636	c1	MF-Shared	MF-Shared	34.65%
98 GRP Finance	TRUST FUND INVESTMENT - GRP INVESTMENT ACTIVITY	93,624	64,935	76,725	76,725	c1	MF-Shared	MF-Shared	34.65%
99 GRP Finance	ANNUAL MEETING		604,383	604,383	604,383	c1	MF-Shared	MF-Shared	34.65%
100 GRP Finance	TRANS AGENT - GEN EXP		91,348	91,348	91,348	c1	MF-Shared	MF-Shared	34.65%
101 GRP Finance	PAYROLL	244,194	244,194	289,516	289,516	c1	MF-Shared	MF-Shared	34.65%
102 GRP Finance	INVESTOR TARGETING		4,872	4,872	4,872	c1	MF-Shared	MF-Shared	34.65%
103 GRP Finance	INFORMATION SERVICES		114,853	114,853	114,853	c1	MF-Shared	MF-Shared	34.65%
104 Human Resources	FMLA					h4	Headcount Incl. Affiliates	Driver-BU Specific	12.00%
105 Human Resources	GO Health Center					h3	GO Building Affilate FTE %	Driver-BU Specific	38.70%
106 Human Resources	JB Health Center					h4	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
107 Human Resources	TMO Operations/Administration	347,310	695,558	751,016	751,016	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
108 Human Resources	Group University Administration					h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
109 Human Resources	FPL Group Benefits Administration					h4	Headcount Incl. Affiliates	Driver-BU Specific	7.50%
110 Human Resources	LFO Health Center					h4	LFO Building Affilate FTE%	Driver-BU Specific	33.28%
111 Human Resources	Workforce Planning	106,425	158,595	178,318	178,318	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
112 Human Resources	Benefits Operations	546,145	587,448	689,369	689,369	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
113 Human Resources	Wellness Operations	94,863	99,796	118,364	118,364	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
114 Human Resources	IDM DPS - Worker's Comp	145,613	151,786	178,791	178,791	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
115 Human Resources	IDM DPS - Corporate Safety					h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
116 Human Resources	LTI Programs	268,794	288,794	318,693	318,693	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
117 Human Resources	LTI Programs-HR Services					h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
118 Human Resources	HR Prep	1,466,816	1,499,618	1,762,771	1,762,771	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
119 Human Resources	EEO & Diversity	137,899	245,349	270,956	270,956	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
120 Human Resources	Recruiting Administration	100,088	468,619	503,799	503,799	h4	Headcount Incl. Affiliates	Driver-BU Specific	33.29%

Source: Req. 38 Item 6

94-1  
292

94-1  
292

AMF DATABASE  
Corporate Staff Groups with Affiliate Benefit  
2011 True-up as of July 31, 2011

Corp. Staff Group	BASA Descpt	Payroll	Total	Act w/Load	Cost Pool	Driver	Driver Descpt	Driver Type	Affiliate Driver %
						04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
121	Human Resources	18,888	20,251	20,788	28,788	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
122	Human Resources	238,961	256,430	300,422	300,422	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
123	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
124	Human Resources	29,793	33,648	39,179	39,179	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
125	Human Resources	614,043	737,158	851,238	851,238	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
126	Human Resources	221,573	300,083	341,208	341,208	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
127	Human Resources	69,205	70,293	83,137	83,137	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
128	Human Resources	143,436	149,007	176,229	176,229	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
129	Human Resources	154,770	157,901	196,886	196,886	04	Headcount Incl. Affiliates	Driver-BU Specific	50.00%
130	Human Resources					c11	Affiliate Megawatts - NUC Executive	Driver-BU Specific	33.29%
131	Human Resources	213,982	243,884	283,404	283,404	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
132	Human Resources	54,570	98,987	112,383	112,383	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
133	Human Resources	37,817	37,817	44,854	44,854	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
134	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
135	Human Resources	349,571	398,911	461,791	461,791	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
136	Human Resources	309,187	387,469	465,432	465,432	04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
137	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
138	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.29%
139	Human Resources	10,882	83,865	67,047	67,047	04	Headcount Incl. Affiliates	Driver-BU Specific	27.40%
140	Human Resources	28,202	182,064	187,318	187,318	hd	Well Program FT/PT	Driver-BU Specific	33.28%
141	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
142	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
143	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
144	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
145	Human Resources	472,130	742,243	829,870	829,870	04	Headcount Incl. Affiliates	Driver-BU Specific	33.28%
146	Human Resources					04	Headcount Incl. Affiliates	Driver-BU Specific	1.00%
147	Human Resources					Y1	Actual % of FPL's subsidiaries SAP transactions as a % t	Driver-BU Specific	8.00%
148	Human Resources	334,698	722,136	794,231	794,231	Y1	Actual number of workstations per business unit (inc sub)	Driver-BU Specific	16.50%
149	Information Mgmt		17,837	17,837	17,837	Y7	Based on server ownership information - IM percent alloc	Driver-BU Specific	8.80%
150	Information Mgmt		58,313	58,313	58,313	Y51	Actual number of workstations per business unit (inc sub)	Driver-BU Specific	24.80%
151	Information Mgmt		37,638	37,638	37,638	Y7	Actual number of workstations per business unit (include)	Driver-BU Specific	24.80%
152	Information Mgmt	29,897	58,763	65,312	65,312	Y2	Actual number of workstations per business unit (include)	Driver-BU Specific	24.80%
153	Information Mgmt					Y2	Actual number of workstations per business unit (include)	Driver-BU Specific	27.60%
154	Information Mgmt					X2	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
155	Information Mgmt		127,056	160,572	160,572	X2	Actual number of workstations per business unit (include)	Driver-BU Specific	63.00%
156	Information Mgmt		2,737,453	2,737,453	2,737,453	EMT	Specific support of EM/TT/Trade Floor	Driver-BU Specific	18.50%
157	Information Mgmt					X51	Based on server ownership information - IM percent alloc	Driver-BU Specific	32.00%
158	Information Mgmt					CBU	Resource allocation supporting Affiliates	Driver-BU Specific	27.80%
159	Information Mgmt	400,832	850,376	625,893	625,893	X2	Actual number of workstations per business unit (include)	Driver-BU Specific	41.40%
160	Information Mgmt	189,893	199,738	178,116	178,116	X2	Actual number of workstations per business unit (include)	Driver-BU Specific	24.60%
161	Information Mgmt	146,537	150,919	178,116	178,116	Y1	SAP user count	Driver-BU Specific	8.80%
162	Information Mgmt	404,026	408,498	461,456	461,456	Y2	Actual number of workstations per business unit (inc sub)	Driver-BU Specific	8.80%
163	Information Mgmt		232,119	273,071	273,071	Y7	Actual number of workstations per business unit (include)	Driver-BU Specific	9.00%
164	Information Mgmt	88,225	86,954	105,323	105,323	XF	Actual number of workstations per business unit (include)	Driver-BU Specific	1.10%
165	Information Mgmt		1,397,297	1,397,297	1,397,297	XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
166	Information Mgmt					XF	Actual number of workstations per business unit (include)	Driver-BU Specific	9.80%
167	Information Mgmt					XF	Actual number of workstations per business unit (include)	Driver-BU Specific	18.80%
168	Information Mgmt					XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
169	Information Mgmt		1,654,586	1,654,586	1,654,586	X81	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
170	Information Mgmt					XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
171	Information Mgmt		427,295	427,295	427,295	XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
172	Information Mgmt		456,928	456,928	456,928	XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
173	Information Mgmt		110,973	110,973	110,973	XF	Actual number of workstations per business unit (include)	Driver-BU Specific	8.80%
174	Information Mgmt					XF	Actual number of workstations per business unit (include)	Driver-BU Specific	27.80%
175	Information Mgmt		187,207	187,207	187,207	X1	Actual number of workstations per business unit (include)	Driver-BU Specific	41.40%
176	Information Mgmt		60,927	60,927	60,927	Y1	Not used	Driver-BU Specific	24.80%
177	Information Mgmt		61,480	61,480	61,480	Y2	Actual number of workstations per business unit (include)	Driver-BU Specific	1.10%
178	Information Mgmt		438,804	618,054	618,054	X4	Actual number of workstations per business unit (include)	Driver-BU Specific	27.80%
179	Information Mgmt	213,729	216,565	256,233	256,233	X2	Actual number of workstations per business unit (include)	Driver-BU Specific	27.80%
180	Information Mgmt		48	48	48	X2	Actual number of workstations per business unit (include)	Driver-BU Specific	27.80%

Source: Req. 30 Item 0

44-1  
2P3

AMP DATABASE
Corporate Staff Groups with Affiliate Benefit

2011 True-up as of July 31, 2011

Table with columns: Corp. Staff Group, BSA Dspt, Payroll, Total, Act w/Load, Cost Pool, Driver, Driver Descr, Driver Type, Affiliate Driver %. Contains data for various departments like DATA CENTER, PORTAL SUPPORT, etc.

Handwritten notes: 4026, FFH

Source: Reg. 38 Item d

Handwritten notes: 441, 2e4

AMF DATABASE  
 Corporate Staff Groups with Affiliate Benefit  
 2011 True-up as of July 31, 2011

Corp. Staff Group	BASA Dept	Payroll	Total	Act w/Load	Cost Pool	Driver	Driver Descr	Driver Type	Affiliate Driver %
241 Strategy Pol Bus Pl	FM Security Systems		604,015	604,015	604,015	ct	MF-Shared	MF-Shared	34.05%
242 Strategy Pol Bus Pl						cta	MF-FPLE, FPL NED, & Fibernet	MF-FPLE, FPL NED, & Fibernet	34.28%
				131,196,258					

502  
 17/11/11

Source: Req. 38 Item 8

44.1  
 2.85

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

**CONFIDENTIAL**

**Audit Request #75**

*KW  
6/19/12  
JAP*

Title Questions on which BA's should be included.

A. In the AMF calculation (Req. 3), there are several items that had a budget but did not have any actual dollars. The budget activity reports provided in Req. 38, item 1b, these BA's had dollars. Please explain why you stopped including these dollars in the calculation.

1. Finance BA 10037, BA 10362, BA 11209, BA 11211, BA 11540, BA 11564, BA 11566, BA 11623, BA 11745, BA 12050, BA 12051, BA 12066, BA, 12245, BA 20100, BA 01866
  - BA 10037, 10362, 11209, 11211, 11540, 11564, 11566, 11623, 11745, 12050, 12051, 12066, 12245, 20100 are all included in the true-up support, under "Group Finance".
  - BA 01866 represents 100% FPL Accounting and is not included in the AMF

*See 44-1*

2. Human Resource BA 01419, BA 01420, BA 01539, BA, 01541, BA 12168, BA 12348
  - BA 01419, 01420, 01539, 01541, 12168 are all included in the 2011 loader.
  - BA 12348 is included in the true-up calculation

3. Information Management BA 01231, BA 01287, BA 01388
  - BA 01231 is included in the AMF \$ 150,919
  - BA 01287 is included in the AMF \$ 354,672.9
  - BA 01388 - We did not stop including these dollars in the AMF calculation. Throughout the year these credit dollars are distributed to the Software BAs as cost savings are achieved. No actual dollars get charged to this BA. It was only used to house dollars that are projected cost savings during the year.

*included on another line  
has \$ allocated  
has \$ allocated  
excluded - direct billed  
not*  
 $27.60\% = 41,650.14$   
 $9.80\% = 347,579.$

4. Strategy Policy - BA 13333
  - Included in 13333 ALL line

B. Why did HR budget units 12350, 13397 and 01725 disappear?

- BA 12350, 13397 are included in the 2011 loader
- BA 01725 was moved to HR Projects

*Reviewed all Budget reports provided in Req. 38 item 1b to verify that all appropriate Budget units were allocated. These were the items with questions.*

*44-1  
301*



C. For the following budget units, explain why they are not considered for the AMF:

1. General Counsel BA 10024, GC litigation, BA 10024-Nuclear Washington, BA 10024 GC Support, BA 10024 legal services nuclear (50/50)

- BA 10024 represents payroll and outside counsel costs that are directly for utility support and operations.

2. Strategic Policy BA 10342 GO Security, BA 10346 LFO security, BA 10358 JB Security

- BA 10342 is included in the AMF. *OK*
- BA 10346 is not included in the AMF. LFO is for the FPL Utility employees. *OK*
- BA 10358 is included in the AMF. *OK*

3. Corp. Communication BA 01742 metrics, BA 01743 Interactive, BA 01717 Legal

- BA 01742 represents costs associated with research/metrics for FPL utility only. *OK*
- BA 01743 is included in the AMF. *OK*
- We believe that 01717 is a type and should be 11717 (there is no 01717). BA 11717 was obsolete. Actual charges were booked to it in error.

*161,431  
booked to  
wrong division  
of it was in  
AMF cal item  
X 34.65%  
\$55,937*

D. Could not find support for PDG Executive and Nuclear Executive amount in 38 1b. Which divisions are these from? Provide support.

- See support attached.

*This should have  
been in BA 11686  
which was allocated  
using the 34.65%  
before gas plant  
or 33.60 after gas plant  
see funding 8*

**FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT DOCUMENT/RECORD REQUEST  
NOTICE OF INTENT**

TO: Charles Knight UTILITY: FPL  
 AUDIT MANAGER: Kathy Welch PREPARED BY: Kathy Welch  
 REQUEST NUMBER: 75 DATE OF REQUEST: 6/7/12  
 REQUEST THAT THE FOLLOWING ITEMS BE PROVIDED BY: 6/13/12  
 AUDIT PURPOSE Rate Case

REFERENCE RULE 25.22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO INQUIRY  OUTSIDE OF AN INQUIRY

**ITEM DESCRIPTION:**

A. In the AMF calculation (Req. 3), there were several items that had a budget but did not have any actual dollars. The budget activity reports provided in Req. 38, item 1b, these BA's had dollars. Please explain why you stopped including these dollars in the calculation.

1. Finance BA 10037, BA 10362, BA 11209, BA 11211, BA 11540, BA 11564, BA 11566, BA 11623, BA 11745, BA 12050, BA 12051, BA 12066, BA 12245, BA 20100, BA 01866
2. Human Resource BA 01419, BA 01420, BA 01539, BA 01541, BA 12168, BA 12348
3. Information Management BA 01231, BA 01287, BA 01388,
4. Strategy Policy- BA 13333

B. Why did HR budget units 12350, 13397 and 01725 disappear?

C. For the following budget units, explain why they were not considered for the AMF:

1. General Counsel BA 10024, GC litigation, BA 10024-Nuclear Washington, BA 10024 GC Support, BA 10024 legal services nuclear (50/50)
2. Strategic Policy BA 10342 GO Security, BA 10346 LFO security, BA 10358 JB Security
3. Corp. Communication BA 01742 metrics, BA01743 Interactive, BA 01717 Legal.

D. Could not find any support for PGD Executive and Nuclear Executive amount in 38 1b. Which divisions are these from? Provide support.

TO : AUDIT MANAGER

DATE: 6/18/2012

THE REQUESTED RECORD OR DOCUMENTATION:

*Source documentation and processes involved in calculation of A.M.F.*

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY:
- (3)  AND IN MY OPINION, ITEM(S) All IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL. THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C. OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Camilo Arango (for C.K.)  
(Signature and title of respondent)

Distribution: Original: Utility (for completion and return to Auditor)  
 Copy: Audit File

44-1  
3 PB

PBC

KW  
4/24/12

Title Ad's for Gas Plant Sales Update to Actuals JHP

Comparative Analysis W/Details

Author MXBOGBW

Status of Data 09/14/2011 16:22:04

Table

Resp. cost ctr	WBS-Reason for Investment	WBS-Services	WV1 - Working Version JUL 2011 - DEC 2011			
			1 AMF - NEER	2 AMF - FIBERNET	3 AMF - FPLES	4 AMF - OTHER
▶ FPL Corporate Finance	M1	M1	\$ 3,880,867.65	\$ 89,716.47	\$ 49,610.43	\$ 17,728.45
▶ FPL Utility Finance	M1	M1	\$ 307,565.35	\$ 7,591.90	\$ 4,186.33	\$ 1,481.32
▶ Human Resources	M1	M1	\$ 28,768.84	\$ 393.82	\$ 689.65	\$ 98.42
▶ General Counsel	M1	M1	\$ 897,752.81	\$ 17,223.08	\$ 8,451.46	\$ 3,381.06
▶ Engineering Const & Strategy & Policy	M1	M1	\$ 779,435.74	\$ 19,234.31	\$ 10,558.34	\$ 3,784.79
	M1	M1	\$ 225,915.02	\$ (2,337.89)	\$ 2,018.17	\$ 6,011.99
	M4	M4	\$ 708,574.85	\$ 20,004.00	\$ 14,049.28	\$ 14,424.53
Result			\$ 934,489.87	\$ 17,868.11	\$ 18,067.43	\$ 20,498.52
▶ Marketing & Communic	M1	M1	\$ 1,818,270.31	\$ 39,892.52	\$ 19,430.37	\$ 6,611.17
▶ Internal Audit	M1	M1	\$ 677,808.03	\$ 18,730.91	\$ 8,181.43	\$ 3,284.56
▶ Executive	M1	M1	\$ 7,311,421.36	\$ 184,931.39	\$ 90,391.08	\$ 32,193.89
▶ Corporate Support	M1	M1	\$ 15,298,898.92	\$ 350,076.31	\$ 195,498.46	\$ 74,816.74
	M4	M4	\$ 708,574.85	\$ 20,004.00	\$ 14,049.28	\$ 14,424.53
Result			\$ 18,004,483.57	\$ 370,080.31	\$ 208,545.72	\$ 88,940.27
		M1 Old	33.2246%	0.8174%	0.4526%	0.1522%
		M1 New	32.2564%	0.7589%	0.4419%	0.1646%
		M4 Old	33.3675%	0.8219%	0.0000%	0.0717%
		M4 New	32.3798%	0.7604%		0.1243%

JULY TO  
DEC ACTUALS  
PRE GAS PLANT  
SALE  
ONLY FOR MIG  
M=4 Allocation

Resp. cost ctr	WBS-Reason for Investment	July to Dec				FPL	
		AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER		
▶ FPL Corporate Finance	M1	-108,691	-8,639	-1,166	1,433	115,063	0
▶ FPL Utility Finance	M1	-9,156	-662	-98	120	9,696	0
▶ Human Resources	M1	-797	-29	-16	8	834	0
▶ General Counsel	M1	-20,772	-1,275	-222	272	21,998	0
▶ Engineering Const & Strategy & Policy	M1	-23,204	-1,423	-248	304	24,571	0
	M1	-6,726	173	-47	486	6,114	0
	M4	-21,391	-1,497		10,569	12,319	0
Result		-27,829	-1,807	-378	1,852	27,853	0
▶ Marketing & Communic	M1	-48,177	-2,708	-457	534	60,807	0

Adjustments  
based on 7/11 - 12/11  
SAP data  
(see p 8)  
Based on 5 mths actual  
& 1 mth estimate.  
See WP 44-2/2 for actual costs.  
Source: Reg 3

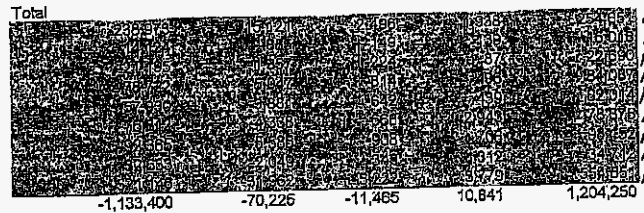
CONFIDENTIAL - RATE CASE AR NO. 3 - AMF CHARGED TO AFFILIATES

18 4/24/12

2

▶ Internal Audit	M1	-20,179	-1,238	-216	264	21,369	0
▶ Executive	M1	-217,665	-12,205	-2,125	2,603	229,393	0
	Result	-476,462	-27,388	-4,927	7,180	501,585	44-2/28
		<u>Jan To Jun</u>					
▶ FPL Corporate Financ		-130,282	-8,482	-1,329	505	139,587	0
▶ FPL Utility Finance		-4,967	-323	-51	19	5,322	0
▶ Human Resources		-20,398	-1,328	-208	79	21,855	0
▶ General Counsel		-57,950	-3,773	-591	225	62,089	0
▶ Engineering Const &		-34,726	-2,458	-394	135	37,443	0
▶ Strategy & Policy		-48,491	-3,031	-290	1,291	50,522	0
▶ Marketing & Communic		-44,188	-2,877	-451	171	47,344	0
▶ Internal Audit		-12,464	-811	-127	48	13,344	0
▶ Executive		-303,481	-19,757	-3,097	1,177	325,158	44-1/8
		-658,938	-42,839	-6,538	3,651	702,665	0
		<u>Total</u>					
▶ FPL Corporate Financ							0
▶ FPL Utility Finance							0
▶ Human Resources							0
▶ General Counsel							0
▶ Engineering Const &							0
▶ Strategy & Policy							0
▶ Marketing & Communic							0
▶ Internal Audit							0
▶ Executive							0
		-1,133,400	-70,226	-11,465	10,841	1,204,250	0

*Change in rates applied to July True up*



*44-2/28*

**CONFIDENTIAL - RATE CASE AR NO. 3 - AMF CHARGED TO AFFILIATES**

*3*











Table					Amount JUL 2011-DEC 2011									
Resp. cost cnt	WBS-Reporting WBS	WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FP/LEG	AMF - OTHER	Total AMF	Total Jan-June After Gas Plant WP 44-1/1	Difference Between 1st and 2nd 6 months	FPL	Total			
	UCOR.0000400.04.01	ETHICS OFFICE	M1	\$(141,600)	\$(3,495)	\$(1,010)	\$(852)	\$(147,957)			\$(276,555)	\$(573,047)		
	UCOR.0000400.05.01	NERC CORP COMPLIANCE	M1	\$(158,880)	\$(3,914)	\$(2,148)	\$(764)	\$(165,706)			\$(311,918)	\$(642,689)		
	UCOR.0000400.05.02	FERC CORP COMPLIANCE	M1	\$(80,130)	\$(1,976)	\$(1,035)	\$(396)	\$(83,537)			\$(157,831)	\$(324,789)		
	UCOR.0000400.06.01	New IA Software Project	M1	\$(15,740)	\$(366)	\$(213)	\$(70)	\$(18,415)			\$(30,664)	\$(63,789)		
	UCOR.0000401.01.01	Int Audit AMF True Up	TU	\$(253,850)	\$(5,023)	\$(3,538)	\$(1,692)	\$(264,103)			\$(264,103)	\$(264,103)		
		Total		\$(839,799)	\$(19,486)	\$(11,476)	\$(4,614)	\$(875,288)	\$(428,096)	\$(448,273)	\$(1,496,751)	\$(3,240,299)		
20168	Executive	Executive O&M Miss Formula	M1	\$(307,054)	\$(7,579)	\$(4,160)	\$(1,479)	\$(320,272)			\$(604,032)	\$(1,244,574)		
	UCOR.0000250.01.01	Executive O&M FPL	NU					\$(20,079)			\$(36,872)	\$(56,951)		
	UCOR.0000250.01.03	Executive O&M FPL/Nuclear	NU	\$(20,079)							\$(20,079)	\$(47,028)		
	UCOR.0000250.01.04	Executive O&M FPL/PGD	PG	\$(13,937)				\$(13,937)			\$(17,524)	\$(35,351)		
	UCOR.0000250.01.09	Non Payroll and Compensation Changes	M1	\$(1,011,898)	\$(31,836)	\$(17,202)	\$(9,189)	\$(1,069,925)			\$(1,784,186)	\$(3,668,036)		
	UCOR.0000251.01.01	Exec AMF True Up	TU	\$(61,402)	\$(6,002)	\$(9,573)	\$(6,039)	\$(86,996)			\$(85,012)	\$(185,008)		
	UCOR.0000252.01.04	Exec Third Party Expenses - Utility	M1	\$(175,450)	\$(4,381)	\$(2,377)	\$(645)	\$(183,002)			\$(182,357)	\$(365,359)		
	UCOR.0000254.01.01	Executive 23	M1								\$(323,322)	\$(646,644)		
	UCOR.0000254.01.02	Executive 24	M1								\$(159,671)	\$(319,342)		
	UCOR.0000254.01.03	Executive 25	M1	\$(81,187)	\$(2,003)	\$(1,100)	\$(391)	\$(85,681)			\$(141,188)	\$(282,376)		
	UCOR.0000254.01.10	Executive 33	M1								\$(444,972)	\$(889,944)		
	UCOR.0000254.01.14	Executive 37	M1	\$(88,742)				\$(88,742)			\$(177,484)	\$(354,968)		
	UCOR.0000255.01.01	Executive 37	NU	\$(789,748)				\$(789,748)			\$(1,579,496)	\$(3,158,992)		
	UCOR.0000255.01.02	Executive 38	NU	\$(53,242)				\$(53,242)			\$(106,484)	\$(212,968)		
	UCOR.0000255.01.03	Executive 39	NU	\$(184,826)				\$(184,826)			\$(369,652)	\$(739,304)		
	UCOR.0000255.01.04	Executive 40	NU								\$(208,610)	\$(417,220)		
	UCOR.0000255.01.06	Executive 42	NU	\$(206,610)				\$(206,610)			\$(413,220)	\$(826,440)		
	UCOR.0000255.01.01	Executive 43	PG	\$(410,321)				\$(410,321)			\$(820,642)	\$(1,641,284)		
	UCOR.0000255.01.02	Executive 44	M1	\$(180,691)				\$(180,691)			\$(361,382)	\$(722,764)		
			PG								\$(0)	\$(0)		
	UCOR.0000256.01.03	Executive 45	PG	\$(151,996)				\$(151,996)			\$(303,992)	\$(607,984)		
	UCOR.0000256.01.04	Executive 56	PG	\$(124,503)				\$(124,503)			\$(249,006)	\$(498,012)		
	UCOR.0000258.01.01	Executive 1	M1	\$(2,096,926)	\$(61,780)	\$(28,406)	\$(10,100)	\$(2,197,199)			\$(4,394,398)	\$(8,788,796)		
	UCOR.0000258.01.02	Executive 2	M1	\$(544,412)	\$(13,438)	\$(7,375)	\$(2,622)	\$(567,847)			\$(1,135,694)	\$(2,271,388)		
	UCOR.0000258.01.03	Executive 3	M1	\$(844,568)	\$(20,847)	\$(11,441)	\$(4,068)	\$(880,924)			\$(1,761,848)	\$(3,523,696)		
	UCOR.0000258.01.04	Executive 4	M1	\$(258,556)	\$(6,362)	\$(3,502)	\$(1,245)	\$(269,665)			\$(539,330)	\$(1,078,660)		
	UCOR.0000258.01.05	Executive 5	M1	\$(310,327)	\$(7,960)	\$(4,204)	\$(1,485)	\$(323,886)			\$(647,772)	\$(1,295,544)		
	UCOR.0000258.01.06	Executive 6	M1	\$(210,399)	\$(5,193)	\$(2,850)	\$(1,013)	\$(219,466)			\$(438,932)	\$(877,864)		
	UCOR.0000258.01.07	Executive 7	M1	\$(373,837)	\$(9,338)	\$(5,081)	\$(1,800)	\$(389,721)			\$(779,442)	\$(1,558,884)		
	UCOR.0000258.01.08	Executive 8	M1	\$(75)	\$(2)	\$(0)	\$(0)	\$(77)			\$(154)	\$(308)		
	UCOR.0000258.01.09	Executive 8	M1	\$(294,420)	\$(7,287)	\$(3,888)	\$(1,418)	\$(307,004)			\$(614,008)	\$(1,228,016)		
	UCOR.0000258.01.10	Executive 10	M1	\$(162,828)	\$(4,019)	\$(2,208)	\$(784)	\$(169,839)			\$(339,678)	\$(679,356)		
	UCOR.0000258.01.11	Executive 11	M1	\$(158,234)	\$(3,962)	\$(2,079)	\$(739)	\$(165,014)			\$(330,028)	\$(660,056)		
	UCOR.0000258.01.12	Executive 12	M1	\$(89,919)	\$(2,219)	\$(1,218)	\$(433)	\$(93,784)			\$(187,568)	\$(375,136)		
	UCOR.0000258.01.13	Executive 13	M1	\$(4,341)	\$(107)	\$(59)	\$(21)	\$(4,528)			\$(9,056)	\$(18,112)		
	UCOR.0000258.01.14	Executive 13	M1	\$(59,240)	\$(1,311)	\$(719)	\$(266)	\$(61,536)			\$(123,072)	\$(246,144)		
	UCOR.0000258.01.15	Executive 14	M1	\$(158,081)	\$(3,902)	\$(2,141)	\$(761)	\$(164,885)			\$(329,770)	\$(659,540)		
	UCOR.0000258.01.16	Executive 15	M1	\$(121,181)	\$(2,991)	\$(1,641)	\$(584)	\$(126,397)			\$(252,794)	\$(505,588)		
	UCOR.0000258.01.17	Executive 16	M1	\$(84,759)	\$(2,339)	\$(1,284)	\$(458)	\$(89,840)			\$(179,680)	\$(359,360)		
	UCOR.0000258.01.18	Executive 17	M1	\$(115,887)	\$(2,855)	\$(1,587)	\$(557)	\$(120,931)			\$(241,862)	\$(483,724)		
	UCOR.0000258.01.19	Executive 18	M1	\$(101,593)	\$(2,606)	\$(1,379)	\$(499)	\$(106,077)			\$(212,154)	\$(424,308)		
	UCOR.0000258.01.20	Executive 19	M1	\$(184,277)	\$(4,605)	\$(2,225)	\$(791)	\$(191,908)			\$(383,816)	\$(767,632)		
	UCOR.0000258.01.21	Executive 20	M1	\$(50,696)	\$(1,265)	\$(688)	\$(244)	\$(53,293)			\$(106,586)	\$(213,172)		
	UCOR.0000258.01.22	Executive 21	M1	\$(191,925)	\$(4,737)	\$(2,600)	\$(824)	\$(199,886)			\$(399,772)	\$(799,544)		
	UCOR.0000259.01.23	Executive 51	M1	\$(64,768)	\$(1,619)	\$(862)	\$(311)	\$(67,559)			\$(135,118)	\$(270,236)		
		Executive 58	M1								\$(135,282)	\$(270,564)		
		Total		\$(11,134,623)	\$(280,082)	\$(121,866)	\$(49,073)	\$(11,585,644)	\$(14,067,346)	\$(2,661,292)	\$(24,252,938)	\$(48,505,876)		
				\$(28,685,722)	\$(635,168)	\$(328,561)	\$(1,048,479)	\$(29,649,930)	\$(35,154,435)	\$(6,484,505)	\$(55,134,435)	\$(110,268,870)		
								cap			\$(1,224,783)	\$(2,449,566)		
											\$(36,378,218)	\$(72,756,436)		

Note: Total includes \$683,289 of 2010 True Up.

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44-2

M1 and M4 only

Kw  
6/19/12  
JHP

**CONFIDENTIAL**

Title M1 & M4 Actual Allocations

FPL  
July to December 2011 Actual Allocations for M1 and M4 costs  
Historic Test Year Ended December 31, 2011  
Kathy L. Welch  
19-Jun-12  
Worksheet 44-2/P2

Resp. cost ctr	WBS-Reporting WBS	WBS-Reason for Investment	Amount					Total		
			1	2	3	4	#			
			AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL			
20140	FPL Corporate Finance	UCOR.00000050.02.01	Tax Department O&M	M1	\$ (877,047)	\$ (21,649)	\$ (11,881)	\$ (4,224)	\$ (1,941,168)	\$ (2,855,957)
		UCOR.00000051.01.01	Trust Funds Corporate Activity	M1	\$ (62,560)	\$ (1,544)	\$ (847)	\$ (301)	\$ (123,088)	\$ (166,319)
		UCOR.00000052.01.01	Corporate Finance	M1	\$ (534,223)	\$ (13,187)	\$ (7,237)	\$ (2,573)	\$ (1,060,916)	\$ (1,808,136)
		UCOR.00000053.01.01	Annual Report	M1	\$ (646)	\$ (13)	\$ (7)	\$ (3)	\$ (1,072)	\$ (1,641)
		UCOR.00000053.01.02	Analyst Meetings	M1	\$ (27,029)	\$ (687)	\$ (366)	\$ (130)	\$ (53,170)	\$ (61,363)
		UCOR.00000053.01.03	All Other	M1	\$ (4,890)	\$ (116)	\$ (64)	\$ (23)	\$ (9,226)	\$ (14,117)
		UCOR.00000053.01.04	Annual Meeting	M1	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (9)
		UCOR.00000053.01.05	Transfer Agent	M1	\$ (22,082)	\$ (545)	\$ (299)	\$ (106)	\$ (43,440)	\$ (66,472)
		UCOR.00000053.01.06	Payroll	M1	\$ (115,437)	\$ (2,849)	\$ (1,584)	\$ (556)	\$ (227,087)	\$ (347,493)
		UCOR.00000053.01.07	Investor Targeting	M1	\$ (1,152)	\$ (28)	\$ (18)	\$ (8)	\$ (2,287)	\$ (3,469)
		UCOR.00000053.01.08	Information Services	M1	\$ (60,349)	\$ (1,490)	\$ (817)	\$ (281)	\$ (118,718)	\$ (181,664)
		UCOR.00000054.01.01	Group Forecasting	M1	\$ (77,746)	\$ (1,919)	\$ (1,053)	\$ (374)	\$ (162,942)	\$ (234,034)
		UCOR.00000055.02.01	NEE Controller's Staff O&M	M1	\$ (132,543)	\$ (3,272)	\$ (1,785)	\$ (638)	\$ (280,737)	\$ (398,986)
		UCOR.00000056.01.01	SOX Internal Controls O&M	M1	\$ (144,793)	\$ (3,574)	\$ (1,961)	\$ (687)	\$ (284,836)	\$ (435,861)
		UCOR.00000059.01.01	NEE Financial Reporting O&M	M1	\$ (431,676)	\$ (10,865)	\$ (5,948)	\$ (2,079)	\$ (849,185)	\$ (1,290,442)
		UCOR.00000060.01.01	Accounting Policy O&M	M1	\$ (863,690)	\$ (21,072)	\$ (11,564)	\$ (4,112)	\$ (1,879,369)	\$ (2,569,807)
		UCOR.00000081.01.01	Income Tax Controller O&M	M1	\$ (48,939)	\$ (1,169)	\$ (636)	\$ (228)	\$ (82,339)	\$ (141,299)
		UCOR.00000082.01.02	Crime Insurance Amortizations	M1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (87,896)	\$ (87,897)
		UCOR.00000082.01.08	Fiduciary Liability Amortizations	M1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (134,898)	\$ (134,898)
		UCOR.00000082.01.13	Other Liability Amortizations	M1	\$ (13,213)	\$ (326)	\$ (179)	\$ (84)	\$ (65,309)	\$ (99,061)
		UCOR.00000082.01.14	Risk Mngmt Programs - AMF	M1	\$ (140,031)	\$ (3,374)	\$ (1,887)	\$ (843)	\$ (275,844)	\$ (421,779)
		UCOR.00000073.01.01	Corp Finance Admin	M1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (28,580)	\$ (28,580)
20141	FPL Utility Finance	UCOR.00000101.01.01	FPL Accounting O&M	M1	\$ (104,038)	\$ (2,588)	\$ (1,409)	\$ (601)	\$ (204,682)	\$ (313,179)
		UCOR.00000102.01.03	Cost Allocations	M1	\$ (163,335)	\$ (4,032)	\$ (2,213)	\$ (787)	\$ (321,310)	\$ (481,676)
		UCOR.00000129.01.01	FPL ACG Asst Controller-Base	M1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (1)
		ULAW.00000002.01.01	Doc Files and Corp Records	M1	\$ (45,940)	\$ (1,134)	\$ (622)	\$ (221)	\$ (90,373)	\$ (138,290)
20144	General Counsel	ULAW.00000003.01.01	Directors Fees & Benefits	M1	\$ (224,895)	\$ (5,548)	\$ (3,044)	\$ (1,082)	\$ (442,017)	\$ (676,383)
		ULAW.00000003.03.01	Law - AMF	M1	\$ (54,708)	\$ (1,350)	\$ (741)	\$ (263)	\$ (107,618)	\$ (164,677)
		ULAW.00000003.04.01	Law-Corp Sec & Bens	M1	\$ (57,287)	\$ (1,414)	\$ (778)	\$ (276)	\$ (112,695)	\$ (172,448)
		ULAW.00000003.06.01	Nuc Lab Emp SS	M1	\$ (79,993)	\$ (1,974)	\$ (1,083)	\$ (385)	\$ (157,302)	\$ (240,707)
		ULAW.00000003.06.01	Law - Admn	M1	\$ (21,161)	\$ (522)	\$ (287)	\$ (102)	\$ (41,827)	\$ (63,699)
		ULAW.00000003.08.01	Law - Litigation	M1	\$ (2,487)	\$ (61)	\$ (33)	\$ (12)	\$ (4,834)	\$ (7,397)
		ULAW.00000004.01.01	Law - Admn	M1	\$ (107,115)	\$ (2,644)	\$ (1,461)	\$ (518)	\$ (210,715)	\$ (322,441)
		UENC.00000021.01.05	PROCUREMENT & LOGISTICS	M1	\$ (106,955)	\$ (2,840)	\$ (1,449)	\$ (515)	\$ (210,401)	\$ (321,960)
		UENC.00000021.03.02	CORPORATE PROCUREMENT	M1	\$ (236,102)	\$ (5,826)	\$ (3,188)	\$ (1,137)	\$ (484,456)	\$ (710,721)
		UENC.00000021.03.06	CORPORATE TRAVEL SERVICES	M1	\$ (12,008)	\$ (286)	\$ (163)	\$ (68)	\$ (23,622)	\$ (36,147)
		UENC.00000021.05.01	ISC BUSINESS ANALYTICS	M1	\$ (88,652)	\$ (2,139)	\$ (1,174)	\$ (417)	\$ (170,482)	\$ (260,844)
		UENC.00000021.08.01	CORPORATE PROCUREMENT	M1	\$ (192,347)	\$ (4,748)	\$ (2,608)	\$ (926)	\$ (378,383)	\$ (579,010)
		UENC.00000021.07.01	CORPORATE PROCUREMENT	M1	\$ (1,678)	\$ (39)	\$ (21)	\$ (8)	\$ (3,104)	\$ (4,780)
		UENC.00000022.03.02	TRANSPORTATION LOGISTICS	M1	\$ (63,238)	\$ (1,555)	\$ (857)	\$ (317)	\$ (1,530)	\$ (67,486)
20150	Strategy & Policy	UCOR.00000001.01.01	Strategy & Policy Admin	M1	\$ (80)	\$ (19)	\$ (0)	\$ (0)	\$ (14,545)	\$ (14,824)
		UCOR.00000020.01.01	Strategy & Policy AMF True Up	M1	\$ (136,465)	\$ 7,011	\$ (1,173)	\$ (8,892)	\$ (139,539)	\$ (139,539)
20162	Marketing & Communications	UCOR.00000150.01.01	MC Administrative Base	M1	\$ (67,027)	\$ (1,408)	\$ (772)	\$ (275)	\$ (112,182)	\$ (171,683)
		UCOR.00000150.02.01	MC Corporate Initiatives Base	M1	\$ (101,744)	\$ (2,511)	\$ (1,378)	\$ (480)	\$ (200,149)	\$ (306,273)
		UCOR.00000151.01.01	MR Administrative Base	M1	\$ (85,839)	\$ (2,119)	\$ (1,163)	\$ (413)	\$ (188,862)	\$ (268,387)
		UCOR.00000151.02.01	MR Corporate Initiatives Base	M1	\$ (63,226)	\$ (1,581)	\$ (858)	\$ (305)	\$ (124,377)	\$ (190,324)
		UCOR.00000151.03.01	MR Customer Comm Initiatives Base	M1	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (71,014)	\$ (71,014)
		UCOR.00000152.01.01	EC Administrative Base	M1	\$ (47,187)	\$ (1,165)	\$ (639)	\$ (227)	\$ (82,825)	\$ (142,043)
		UCOR.00000152.02.01	EC Corporate Reports Base	M1	\$ (6,117)	\$ (151)	\$ (83)	\$ (29)	\$ (12,033)	\$ (18,413)
		UCOR.00000152.03.01	EC Corporate Projects Base	M1	\$ (2,994)	\$ (74)	\$ (41)	\$ (14)	\$ (5,890)	\$ (9,013)
		UCOR.00000153.01.01	SR Administrative Base	M1	\$ (68,371)	\$ (1,838)	\$ (989)	\$ (320)	\$ (130,563)	\$ (199,751)
		UCOR.00000153.02.01	SR Centralized Services Base	M1	\$ (182,025)	\$ (980)	\$ (538)	\$ (191)	\$ (78,072)	\$ (241,805)

Source: Reg 86

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2-17

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M1 and M4 only

FPL  
 July to December 2011 Actual Allocations for M1 and M4 costs  
 Historic Test Year Ended December 31, 2011  
 Kathy L. Welch  
 19-Jun-12  
 Workpaper 44-2/2

Resp. cost cntr	WBS-Reporting WBS	WBS-Reason for Investment	Amount JUL 2011-DEC 2011					Total
			1	2	3	4	5	
			AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL	
	UCOR.00000153.04.01	SR Corporate Metric Base	\$ (78,945)	\$ (1,949)	\$ (1,069)	\$ (380)	\$ (155,300)	\$ (237,644)
	UCOR.00000163.06.01	SR General Research Base	\$ (34,955)	\$ (683)	\$ (474)	\$ (169)	\$ (86,764)	\$ (105,224)
	UCOR.00000154.01.01	IC Administrative Base	\$ (46,875)	\$ (1,157)	\$ (635)	\$ (226)	\$ (82,212)	\$ (141,105)
	UCOR.00000154.02.01	IC Employee Website Base	\$ (21,288)	\$ (525)	\$ (286)	\$ (102)	\$ (41,838)	\$ (84,021)
	UCOR.00000154.03.01	IC Employee Comm Base	\$ (63,777)	\$ (1,574)	\$ (864)	\$ (307)	\$ (125,462)	\$ (181,985)
	UCOR.00000155.01.01	CS-AV Administrative Base	\$ (89,889)	\$ (2,219)	\$ (1,218)	\$ (438)	\$ (176,829)	\$ (270,588)
	UCOR.00000155.02.01	CS-AV General Support Base	\$ (4,139)	\$ (102)	\$ (58)	\$ (20)	\$ (8,141)	\$ (12,459)
	UCOR.00000155.03.01	CS-AV Video Production Base	\$ (6,333)	\$ (156)	\$ (85)	\$ (31)	\$ (12,469)	\$ (19,065)
	UCOR.00000155.04.01	CS-AV Photography Base	\$ (6,524)	\$ (161)	\$ (88)	\$ (31)	\$ (12,834)	\$ (19,639)
	UCOR.00000158.01.01	CS-ST Administrative Base	\$ (67,860)	\$ (1,875)	\$ (919)	\$ (327)	\$ (133,474)	\$ (204,244)
	UCOR.00000158.02.01	CS-ST Centralized Services Base	\$ (6,208)	\$ (203)	\$ (111)	\$ (40)	\$ (16,143)	\$ (24,702)
	UCOR.00000158.03.01	CS-ST General Support Base	\$ (24,756)	\$ (611)	\$ (335)	\$ (119)	\$ (48,700)	\$ (74,522)
	UCOR.00000157.01.01	HR CLS Administrative Base	\$ (59,815)	\$ (1,471)	\$ (607)	\$ (287)	\$ (117,274)	\$ (179,454)
	UCOR.00000157.02.01	CLS Emergency Comm Base					\$ (13,481)	\$ (13,481)
	UCOR.00000157.03.01	CLS Distribution Support Base		\$ (455)	\$ (250)		\$ (83,881)	\$ (83,891)
	UCOR.00000157.06.01	HR CLS Human Resources Support Base	\$ (18,428)			\$ (89)	\$ (38,248)	\$ (56,467)
	UCOR.00000157.07.01	CLS Administrative-PS Base					\$ (30,721)	\$ (30,721)
	UCOR.00000159.47.01	PM Events Base	\$ (10,462)	\$ (258)	\$ (142)	\$ (50)	\$ (20,580)	\$ (31,493)
	UCOR.00000160.01.01	CM Administrative Base	\$ (49,811)	\$ (1,230)	\$ (675)	\$ (240)	\$ (97,987)	\$ (149,942)
	UCOR.00000161.01.01	INT Administrative Base	\$ (40,897)	\$ (1,005)	\$ (551)	\$ (198)	\$ (80,059)	\$ (122,508)
	UCOR.00000161.02.01	INT Website Content Base	\$ (161,324)	\$ (3,735)	\$ (2,050)	\$ (729)	\$ (287,883)	\$ (455,521)
	UCOR.00000161.03.01	INT Social Media Base	\$ (12,389)	\$ (305)	\$ (168)	\$ (60)	\$ (24,333)	\$ (37,235)
	UCOR.00000163.01.01	PA Administrative Base	\$ (39,131)	\$ (966)	\$ (530)	\$ (188)	\$ (78,978)	\$ (117,794)
20159	Internet Audit	UTILITY AUDITING	\$ (189,912)	\$ (4,688)	\$ (2,573)	\$ (915)	\$ (1,074,798)	\$ (1,272,885)
	UCOR.00000400.04.01	ETHICS OFFICE	\$ (141,600)	\$ (3,495)	\$ (1,918)	\$ (682)	\$ (278,655)	\$ (426,251)
	UCOR.00000400.05.01	NERC CORP COMPLIANCE	\$ (158,580)	\$ (3,914)	\$ (2,148)	\$ (764)	\$ (311,918)	\$ (477,303)
	UCOR.00000400.05.02	FERC CORP COMPLIANCE	\$ (80,130)	\$ (1,978)	\$ (1,085)	\$ (386)	\$ (157,891)	\$ (241,210)
	UCOR.00000400.06.01	New IA Software Project	\$ (15,740)	\$ (389)	\$ (213)	\$ (76)	\$ (30,964)	\$ (47,381)
20168	Executive	Executive O&M Mass Formula	\$ (307,054)	\$ (7,579)	\$ (4,180)	\$ (1,479)	\$ (604,032)	\$ (924,303)
	UCOR.00000250.01.09	Non Payroll and Compensation Charges	\$ (1,811,889)	\$ (31,636)	\$ (17,202)	\$ (6,189)	\$ (4,754,186)	\$ (6,721,111)
	UCOR.00000252.01.04	Exec Third Party Expenses - Utility	\$ (175,450)	\$ (4,331)	\$ (2,377)	\$ (845)	\$ (345,143)	\$ (628,146)
	UCOR.00000254.01.01	Executive 23					\$ (1,842,719)	\$ (1,842,719)
	UCOR.00000254.01.02	Executive 24					\$ (323,322)	\$ (323,322)
	UCOR.00000254.01.03	Executive 25	\$ (81,167)	\$ (2,003)	\$ (1,100)	\$ (391)	\$ (159,871)	\$ (244,332)
	UCOR.00000254.01.04	Executive 33					\$ (141,186)	\$ (141,186)
	UCOR.00000254.01.14	Executive 87	\$ (88,742)				\$ (444,972)	\$ (533,714)
	UCOR.00000256.01.02	Executive 44	\$ (180,891)				\$ (6,812)	\$ (187,503)
	UCOR.00000259.01.01	Executive 1	\$ (2,098,925)	\$ (51,760)	\$ (28,405)	\$ (10,100)	\$ (4,125,045)	\$ (6,312,235)
	UCOR.00000259.01.02	Executive 2	\$ (544,412)	\$ (13,438)	\$ (7,375)	\$ (2,622)	\$ (1,070,862)	\$ (1,838,806)
	UCOR.00000259.01.03	Executive 3	\$ (844,568)	\$ (20,847)	\$ (11,441)	\$ (4,088)	\$ (1,861,424)	\$ (2,542,348)
	UCOR.00000259.01.04	Executive 4	\$ (258,558)	\$ (6,382)	\$ (3,502)	\$ (1,245)	\$ (508,834)	\$ (778,322)
	UCOR.00000259.01.05	Executive 5	\$ (310,327)	\$ (7,560)	\$ (4,204)	\$ (1,456)	\$ (610,472)	\$ (934,158)
	UCOR.00000259.01.06	Executive 6	\$ (210,389)	\$ (5,193)	\$ (2,850)	\$ (1,013)	\$ (413,894)	\$ (633,350)
	UCOR.00000259.01.07	Executive 7	\$ (373,837)	\$ (9,223)	\$ (5,081)	\$ (1,800)	\$ (735,015)	\$ (1,124,738)
	UCOR.00000259.01.08	Executive 8	\$ (25)	\$ (1)	\$ (0)	\$ (0)	\$ (60)	\$ (77)
	UCOR.00000259.01.09	Executive 9	\$ (294,429)	\$ (7,287)	\$ (3,988)	\$ (1,418)	\$ (679,179)	\$ (886,273)
	UCOR.00000259.01.10	Executive 10	\$ (162,828)	\$ (4,019)	\$ (2,206)	\$ (784)	\$ (320,314)	\$ (480,151)
	UCOR.00000259.01.11	Executive 11	\$ (153,234)	\$ (3,782)	\$ (2,078)	\$ (738)	\$ (301,441)	\$ (461,271)
	UCOR.00000259.01.12	Executive 12	\$ (89,913)	\$ (2,219)	\$ (1,218)	\$ (433)	\$ (178,877)	\$ (270,690)
	UCOR.00000259.01.13	Executive 13	\$ (4,341)	\$ (107)	\$ (59)	\$ (21)	\$ (8,540)	\$ (13,059)
	UCOR.00000259.01.14	Executive 14	\$ (59,248)	\$ (1,311)	\$ (719)	\$ (258)	\$ (406,609)	\$ (467,141)
	UCOR.00000259.01.15	Executive 15	\$ (158,081)	\$ (3,802)	\$ (2,141)	\$ (781)	\$ (310,975)	\$ (475,860)
	UCOR.00000259.01.16	Executive 16	\$ (121,181)	\$ (2,991)	\$ (1,641)	\$ (584)	\$ (238,346)	\$ (384,722)
	UCOR.00000259.01.17	Executive 17	\$ (94,758)	\$ (2,339)	\$ (1,284)	\$ (458)	\$ (186,408)	\$ (285,245)
	UCOR.00000259.01.18	Executive 18	\$ (115,887)	\$ (2,855)	\$ (1,597)	\$ (557)	\$ (227,540)	\$ (348,188)

202  
44-2

44-2

M1 and M4 only

FPL  
 July to December 2011 Actual Allocations for M1 and M4 costs  
 Historic Test Year Ended December 31, 2011  
 Kathy L. Welch  
 19-Jun-12  
 Workpaper 44-2/2

Resp. cost cntr	WBS-Reporting WBS	WBS-Reason for Investment	Amount JUL 2011-DEC 2011					Total	
			1	2	3	4	#		
			AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL		
	UCOR.00000259.01.19	Executive 19	M1	\$ (101,533)	\$ (2,506)	\$ (1,375)	\$ (489)	\$ (199,734)	\$ (305,637)
	UCOR.00000259.01.20	Executive 20	M1	\$ (184,277)	\$ (4,055)	\$ (2,225)	\$ (791)	\$ (323,184)	\$ (494,513)
	UCOR.00000259.01.21	Executive 21	M1	\$ (60,838)	\$ (1,250)	\$ (888)	\$ (244)	\$ (69,810)	\$ (162,428)
	UCOR.00000259.01.22	Executive 51	M1	\$ (181,825)	\$ (4,737)	\$ (2,800)	\$ (824)	\$ (377,653)	\$ (577,740)
	UCOR.00000259.01.23	Executive 59	M1	\$ (88,769)	\$ (1,898)	\$ (932)	\$ (331)	\$ (135,282)	\$ (207,012)
				\$ (16,592,226)	\$ (373,731)	\$ (209,786)	\$ (83,394)	\$ (35,488,848)	\$ (53,747,985)
		old rate		33.2246%	0.8219%	0.4525%	0.1522%		34.6511%
		new rate		32.2354%	0.7804%	0.4419%	0.1645%		33.6022%
		difference in rate		-0.9891%	-0.0815%	-0.0106%	0.0123%		-1.0489%
		Difference due to rate change		\$ 531,821	\$ 33,055	\$ 5,697	\$ (6,811)		\$ 563,763
	UCOR.00000006.01.02	Emergency Planning	M4	\$ (12,002)	\$ (135)	\$ (86)	\$ (77)	\$ (26,158)	\$ (38,469)
	UCOR.00000007.01.01	Strategic Initiatives	M4	\$ (86,508)	\$ (970)	\$ (893)	\$ (555)	\$ (168,543)	\$ (277,289)
	UCOR.00000008.01.01	Environmental Services O&M Base	M4	\$ (107,475)	\$ (3,583)	\$ (3,583)	\$ (3,582)	\$ (240,028)	\$ (358,251)
	UCOR.00000008.01.02	Environmental Strategic & Regulatory	M4	\$ (98,812)	\$ (3,294)	\$ (3,294)	\$ (3,284)	\$ (220,680)	\$ (329,373)
	UCOR.00000008.01.03	Environmental Capital Projects-Utility	M4	\$ (16,883)	\$ (568)	\$ (559)	\$ (556)	\$ (55,704)	\$ (74,056)
	UCOR.00000008.01.04	Environmental Licensing Renewables	M4	\$ (2,073)	\$ (89)	\$ (89)	\$ (89)	\$ (4,628)	\$ (6,909)
	UCOR.00000008.01.05	Environmental Licensing Transmission	M4	\$ (12,980)	\$ (413)	\$ (413)	\$ (413)	\$ (27,672)	\$ (41,301)
	UCOR.00000008.01.06	Environ. Licensing Nuclear	M4	\$ (2,195)	\$ (73)	\$ (73)	\$ (73)	\$ (4,905)	\$ (7,321)
	UCOR.00000008.01.07	Environmental Liabilities Reserve	M4					\$ 1,197,897	\$ 1,197,897
	UCOR.00000008.01.08	Environmental Compliance	M4	\$ (42,532)	\$ (1,418)	\$ (1,418)	\$ (1,418)	\$ (84,888)	\$ (141,774)
	UCOR.00000008.01.09	Environmental Support & Admin.	M4	\$ (49,813)	\$ (1,661)	\$ (1,661)	\$ (1,661)	\$ (111,248)	\$ (168,044)
	UCOR.00000008.01.10	Environmental Services Water & Wildlife	M4	\$ (75,249)	\$ (2,508)	\$ (2,508)	\$ (2,508)	\$ (188,055)	\$ (260,829)
	UCOR.00000008.01.11	Environ. Services Air Media	M4	\$ (48,583)	\$ (1,653)	\$ (1,653)	\$ (1,653)	\$ (110,734)	\$ (165,276)
	UCOR.00000008.01.12	Environ Svcs Oil & Hazardous Substances	M4	\$ (47,909)	\$ (1,597)	\$ (1,597)	\$ (1,597)	\$ (106,988)	\$ (169,688)
	UCOR.00000008.01.13	Environmental Services Relation Mgr	M4	\$ (32,753)	\$ (1,092)	\$ (1,092)	\$ (1,092)	\$ (73,149)	\$ (109,177)
		old rate		\$ (635,880)	\$ (18,020)	\$ (18,705)	\$ (18,547)	\$ (235,696)	\$ (927,846)
		new rate		33.3875%	0.8219%	0.0717%			34.2811%
		difference in rate		32.3790%	0.7804%	0.1243%			33.2643%
		Difference due to rate change		-1.0079%	-0.0615%	0.0528%			-1.0168%
				9,352	571	(488)			8,434
		Difference in rate using actual costs							573,167
		Reduction in AMF allocation of 44-2 p2 for July to December							501,585
		Difference							71,612

Can't tell how much of the M1 and M4's are for the \$863,289 true up. Debt found to 922

44-2  
 19-Jun-12  
 63

44-2  
 200

**CONFIDENTIAL**

Summary Transactions: CO (CG/OPS) Detail (A)

EMT Costs Charged to Affiliates

K02  
6/12/12  
JH

Chart Information

Account	WBS-Project	Partner company code	Rate case only	Order	Account	Aug 2011	Aug 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Overall Result
Business Area	VE-CR-0000000	EMT 2011	67608	EMT - Systems-00	6160009001	BACK OFFICE CHARGES SYSTEM						
Company Code												
Cost Center												
Cost Center Category												
CG-Reference Transaction												
Document Type												
Document-DO Item Text												
Document-PO Number												
Document-PO Item												
Document-Ref Number												
Input/Outputs												
Key Figures												
Material												
Material-Asst Assignment												
Material-Origin Group												
Order type												
Order-Processing Group												
Partner company code		2001										
Partner Cost Center												
Partner Object Type												
Partner Object												
Partner Order												
Plan												
PWBS-Business Area												
PWBS-Controlling Area												
PWBS-Functional Area												
PWBS-Prod. Center												
PWBS-Project												
PWBS-Reporting WBS												
PWBS-Requesting CC												
PWBS-Responsible CC												
PWBS-WBS Element												
REGCO-Cost Center Category												
Rate case only												
Source				Energy Marketing & Trading								
Time: Cal Year/Quarter												
Time: Fiscal Year/Period												
Time: Fiscal Year												
Time: Posting date												
Time: Posting period												
Unit of Measure												
Vendor												
WBS Element												
WBS Activity												
WBS-Business Area												
WBS-Controlling Area												
WBS-FERC Indicator												
WBS-FERC Not Relevant												
WBS-Functional Area												
WBS-Int-Program Position												
WBS-Level in Project Hierarchy												
WBS-Project	UCOR0000009	EMT IC										
WBS-Project Type												
WBS-Job Code												
WBS-Job Type												
WBS-Management Area												

(6)

(4)

(8)

(1)

37  
 764123  
 572,626  
 575,699  
 303,063

44.3  
2

44.3  
2

PBC

# CONFIDENTIAL

12W  
6/17/12

Florida Power & Light Company  
Affiliate Billing Rate Comparison  
Final Loading Rates for the Year Ended 2011  
Short Term Rate excluding non-productive

Last Updated: 03/18/11  
Complete: Yes  
Approved:

Line	Description of Rate Component	Calc	2011 Actual	
			Loading Rate	Amount
<b>COMPONENTS OF RATE</b>				
A	PRODUCTIVE PAYROLL			\$ 100.00
B	A & G PAYROLL	OF C	9.79%	\$ 9.79
C	TOTAL PAYROLL	C + D		\$ 109.79
D	TAXES & INSURANCE	OF E	7.61%	\$ 8.35
E	PENSION & WELFARE	OF E	10.95%	\$ 12.02
F	A & G EXPENSES	OF C	6.89%	\$ 6.89
G	BILLING RATE / AMOUNT			\$ 137.06
H	ADDER RATE	(J/A)		<u>37.06%</u>
				44.4%

OH components have been audited in the nuclear audits

Title  
Affiliate Billing Rate  
Florida Power & Light Co.  
Rate Case  
DK# 120015-EL ACN 12-100-4-1  
HTY 12/31/2011

444

Source: Reg 71 #1  
Confidential

444  
12

444  
12

FLORIDA POWER & LIGHT CO.  
Rate Case  
DKT# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

*ybl*

*Kw*  
*6/19/12*  
*JHP*

Title Nuclear Fee, Jan-June

POSITION	EMPLOYEE COUNT 1st Qtr	EMPLOYEE COUNT 2nd Qtr	Random Number	# of PP	1st Qtr Act	2nd Qtr Act
<b>Business Operations</b>						
Admin	1	1	15	26		
Nuclear Controller	1	1	59	26		
Sr Nuclear Analyst	1	1	21	26		
Nuclear Analyst I	1	1	35	26		
Manager, Nuclear Business Operations - Regulatory &	1	1	67	26		
Nuclear Analyst II	1	1	6	26		
Sr Nuclear Analyst	1	1	76	26		
			Sub Total		673,257	673,257
<b>Fleet Outages Planning and Execution</b>						
Director, Alliances/Contract Services	1	1	40	26		
<b>Fleet Outage Support</b>						
Manager Turbine Team	1	1	52	26		
Turbine Specialist	1	1	94	26		
Reactor Service - Nuc Sr Plant / Staff Tech	1	1	98	26		
Sr Director, Fleet Outage	1	1	27	26		
<b>Fleet Support</b>						
Admin	1	1	45	26		
<b>CFAMS</b>						
Manager, Radiological Services	1	1	65	26		
Sr. Engineer	1	1	72	26		
CFAM Work Management	1	1	7	26		
CFAM-Safety	1	1	51	26		
CFAM-Radiation Protection & Chemistry	1	1	74	26		
CFAM-Operations	1	1	13	26		
CFAM-Maintenance	1	1	89	26		
			Sub Total		1,715,933	1,715,933
<b>Projects</b>						
Admin Tech	1	1	20	26		
Director of Projects	1	1	31	26		
Director Non-EPU Engineering	1	1	1	26		
Manager Project Controls	1	1	81	26		
<b>Engineering</b>						
<b>CSI:</b>						
Manager, Component Support & Inspection	1	1	34	26		
Engineering Specialist, Materials & Components	1	1	53	26		
Engineering Supervisor	1	1	26	26		
Staff Engineer (retire - effective May 2011)	1	0	103	26		
<b>RRAG:</b>						
Manager, Reliability & Risk Assessment	1	1	85	26		
<b>CHIEFS:</b>						
Staff Engineer	1	1	60	26		
Principal Engineer	1	1	36	26		
Staff Engineer	1	1	14	26		
Staff Engineer	1	1	88	26		
Staff Engineer (Moved to PGD effective February 2011)	0	0	102	26		
Sr. Engineering Analyst	1	1	44	26		
Staff Engineer	1	1	39	26		
Sr. Staff Engineer	1	1	12	26		
Staff Engineer	1	1	64	26		
AOV/MOV Engineer	1	1	46	26		
Component Engineering Supervisor	1	1	28	26		
Engineering Supervisor	1	1	66	26		
<b>ENG FLEET MGMT &amp; COST</b>						
Director of Nuclear Programs	1	1	71	26		
Admin Tech	1	1	19	26		
Supervisor Eng. Cost & Admin Serv.	1	1	77	26		
					2,994,208	2,862,850
<b>Nuclear Assurance</b>						
Director Quality Assurance	1	1	50	26		
Manager Performance Assessment	1	1	75	26		
Manager, Quality Assurance - Procurement	1	1	37	26		
Manager, Nuclear Safety Speakout	1	1	54	26		
Nuclear Analyst II	1	1	84	26		
Plant Site Specialist	1	1	2	26		
Nuclear Analyst I	1	1	80	26		
Principal Engineer	1	1	29	26		
Sr. Plant Staff Tech	1	1	57	26		
Principal Engineer	1	1	16	26		
Principal Engineer	1	1	24	26		
Supervisor, Fuel Oversight	1	1	61	26		
Principal Engineer	1	1	33	26		
Principal Engineer	1	1	68	26		
Specialist -Nuclear Assurance Procurement Quality	1	1	22	26		

Source: Req. 71 and 40 Item 1

CONFIDENTIAL

44-4  
2-1  
1 PI

POSITION	EMPLOYEE COUNT		Random Number	# of PP	1st Qtr Act	2nd Qtr Act
	1st Qtr	2nd Qtr				
Sr Nuclear Analyst	1	1	90	26		
QA Specialist	1	1	87	26		
				Sub Total	1,795,447	1,795,447
<b>Organizational Support</b>						
VP, Organizational Support	1	1	95	26		
<b>Access</b>						
Admin Tech	1	1	8	26		
Nuclear Analyst II	1	1	47	26		
Sr. Nuclear Analyst	1	1	38	26		
Admin Tech	1	1	58	26		
<b>Training</b>						
Technology Consultant	1	1	18	26		
Fleet Ops Training Manager	1	1	55	26		
Director, Nuclear Fleet Training	1	1	101	26		
Licensing Ops Training Coordinator-eff 1/14/11	1	1	5	26		
Specialist, Nuclear Training	1	1	91	26		
Licensing Ops Initial Coordinator	1	1	25	26		
Technology Consultant	1	1	63	26		
Technical Training Coordinator	1	1	10	26		
E-Learning Technology Supervisor	1	1	83	26		
Mgr, Fleet Maintenance & Technical	1	1	30	26		
Sr Technical Analyst - to confirm	0	0	108	26		
<b>Fuels</b>						
Director, Nuclear Fuels (retire effective 4/15/11)	1	0	79	26		
Associate Nuclear Analyst	1	1	100	26		
Admin Tech	1	1	3	26		
Supervisor Nuclear Fuels	1	1	68	26		
Principal Engineer	1	1	43	26		
Principal Engineer	1	1	97	26		
Procurement Manager-started ??	1	1	92	26		
<b>Licensing &amp; Performance Improvement/EP</b>						
Nuclear Analyst II	1	1	42	26		
Project Mgr, Licensing	1	1	86	26		
N Licensing Fleet Manager - Effective Dec 2010	0	1	49	26		
Sr. Eng	1	1	70	26		
Director of Licensing	1	1	17	26		
Supv, NAS	1	1	105	26		
Corporate Licensing Manager	1	1	32	26		
Executive Admin to Cornell	1	1	62	26		
Nuclear Analyst II - Effective March 2011	0	1	106	26		
Corrective Action Program Coordinator-Supporting NAI	1	1	9	26		
Nuclear Analyst - CNRB	1	1	56	26		
Project Manager, Center for Operational Excellence	1	1	99	26		
Project Mgr HP/Chemistry	1	1	41	26		
Fleet Perf Imp. & Trend Coordinator	1	1	107	26		
Standardization Mgr	1	1	11	26		
Lead, Project Mgr	1	1	82	26		
Lead, Project Mgr	1	1	73	26		
Admin Tech	1	1	4	26		
Director of Performance Improvement	1	1	46	26		
Nuclear Analyst II	1	1	93	26		
Standardization Mgr Ops Support	1	1	23	26		
Director, Emergency Preparedness	1	1	96	26		
Specialist - Plant Services	1	1	78	26		
Nuclear Project Manager - Effective March 2011	0	1	104	26		
				Sub Total	4,736,047	4,689,535

	103	104	11,914,893	11,737,023
			2,978,723.15	2,934,255.68
			A	B
Per above			11,914,892.60	11,737,022.72
Payroll Loading at 37.06%			1,37060	1,37060
			16,330,551.80	16,086,763.34
1/2 to affiliates			8,165,275.90	8,043,381.67
Divided by 4 quarters			4	4
Total			2,041,318.97	2,010,845.42

The actual 2011 salary reviewed on site could not be reconciled since the employees change all the time and the July to December salaries were done directly through the SAP system and therefore this schedule wasn't used.

44-4  
2-1  
T-22



PBC

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

KW  
YPS/RZ  
EHP

Title Common Employee Count

POSITION	EMPLOYEE	EMPLOYEE
	COUNT 3rd Qtr	COUNT 4th Qtr
Admin for Controller	1	1
Nuclear Controller (left 9/1)	1	0
Sr Nuclear Analyst	1	1
Nuclear Analyst I	1	1
Manager, Nuclear Business Operations - Regulatory & Acq	1	1
Nuclear Analyst II	1	1
Sr Nuclear Analyst	1	1
Manager, Nuclear Business Operations - Fleet Excellence	1	1
Director, Alliances/Contract Services	1	1
Director, Alliances/Contract Services	1	1
Director, Alliances/Contract Services	1	1
Manager Turbine Team	1	1
Turbine Specialist	1	1
Reactor Service - New Sr Plant / Staff Tech	1	1
Sr Director, Fleet Outage	1	1
Admin for St. Pierre	1	1
Manager, Radiological Services	1	1
Sr. Engineer	1	1
CFAM Work Management	1	1
CFAM-Safety	1	1
CFAM-Radiation Protection & Chemistry	1	1
CFAM-Operations	1	1
Admin Tech	1	1
Director of Projects	1	1
Director Non-EPU Engineering	1	1
Manager Project Controls	1	1
Manager, Component Support & Inspection	1	1
Engineering Specialist, Materials & Components	1	1
Engineering Supervisor	1	1
Manager, Reliability & Risk Assessment	1	1
Staff Engineer	1	1
Principal Engineer	1	1
Staff Engineer	1	1
Staff Engineer	1	1
Sr. Engineering Analyst	1	1
Staff Engineer	1	1
Sr. Staff Engineer	1	1
Staff Engineer	1	1
ADV/MOV Engineer	1	1
Component Engineering Supervisor	1	1
Engineering Supervisor	1	1
Principal Engineer (eff 7/1/11)	1	1
Chiefs Manager (eff 6/1/11)	1	1
Staff Engineer (eff 8/15/11)	1	1
Director of Nuclear Programs	1	1
Admin Tech	1	1
Supervisor Eng. Cost & Admin Serv.	1	1
Director Quality Assurance	1	1
Manager Performance Assessment	1	1
Manager, Quality Assurance - Procurement	1	1
Manager, Nuclear Safety Spokesh	1	1
Nuclear Analyst II	1	1
Plant Site Specialist	1	1
Nuclear Analyst I	1	1
Principal Engineer	1	1
Sr. Plant Staff Tech	1	1
Principal Engineer	1	1
Principal Engineer	1	1
Supervisor, Fuel Oversight	1	1
Principal Engineer	1	1
Principal Engineer	1	1
Specialist - Nuclear Assurance Procurement Quality	1	1
Sr Nuclear Analyst	1	1
QA Specialist	1	1
VP, Organizational Support (left as of 7/28/11)	0	0

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3-2 pl

Admin Tech	1	1
Nuclear Analyst II	1	1
Sr. Nuclear Analyst	1	1
Technology Consultant	1	1
Fleet Ops Training Manager	1	1
Director, Nuclear Fleet Training	1	1
Licensing Ops Training Coordinator-	1	1
Specialist, Nuclear Training	1	1
Licensing Ops Initial Coordinator	1	1
Technology Consultant	1	1
Technical Training Coordinator	1	1
E-Learning Technology Supervisor	1	1
Mgr, Fleet Maintenance & Technical	1	1
Associate Nuclear Analyst	1	1
Admin Tech	1	1
Supervisor Nuclear Fuels	1	1
Principal Engineer	1	1
Procurement Manager	1	1
Nuclear Analyst II	1	1
Project Mgr, Licensing	1	1
N Licensing Fleet Manager - Effective Dec 2010	1	1
Sr. Eng	1	1
Director of Licensing	1	1
Supv, NAS	1	1
Executive Admin to Cornell	1	1
Nuclear Analyst II	1	1
Corrective Action Program Coordinator-Supporting NAMS	1	1
Nuclear Analyst - CNRB	1	1
Project Manager, Center for Operational Excellence	1	1
Project Mgr HPC/Chemistry	1	1
Standardization Mgr	1	1
Lead, Project Mgr	1	1
Lead, Project Mgr	1	1
Admin Tech	1	1
Director of Performance Improvement	1	1
Nuclear Analyst II	1	1
Standardization Mgr Ops Support	1	1
Director, Emergency Preparedness	1	1
Nuclear Project Manager	1	1
Program Coordinator Supervisor	1	1
Analyst II	1	1
Program Manager	1	1
Analyst	1	1
Security Director	1	1
Admin Tech	1	1
Analyst	1	1
Training Supervisor	1	1
Analyst	1	1
Senior Analyst	1	1
Senior Analyst	1	1
Analyst II	1	1
Admin Tech	1	1
Analyst II	1	1
Program Manager	1	1

116 116

12

444  
3-2 p2

POSITION	SAP Start date	EMPLOYEE COUNT 3rd Qtr	EMPLOYEE COUNT 4th Qtr
Admin for Controller	7/1/2011	1	1
Sr Nuclear Analyst	7/1/2011	1	1
Nuclear Analyst I	7/1/2011	1	1
Manager, Nuclear Business Operations - Regulatory & Acq	7/1/2011	1	1
Nuclear Analyst II	7/1/2011	1	1
Sr Nuclear Analyst	7/1/2011	1	1
Manager, Nuclear Business Operations - Fleet Excellence	7/18/2011	1	1
Manager, Nuclear Business Operations - South	11/14/2011	0	1
Manager, Nuclear Business Operations - JS Staff Groups	11/14/2011	0	1
Admin for St. Pierre	7/1/2011	1	1
Sr Director Fleet Outage	7/1/2011	1	1
Director Outage Planning	7/1/2011	1	1
South Fleet Outage Manager	7/1/2011	1	1
Lead Turbine/Generator Project Manager	10/30/2011	0	1
Fleet Mgr of Outage Programs	11/21/2011	0	1
CFAM Work Management	7/1/2011	1	1
CFAM Radiation Protection & Chemistry	7/1/2011	1	1
CFAM Operations	7/1/2011	1	1
Manager, Radiological Services	7/1/2011	1	1
Sr. Engineer	7/1/2011	1	1
CFAM Maintenance	9/28/2011	0	1
CFAM Safety		0	1
Admin Tech	7/1/2011	1	1
Director of Projects	7/1/2011	1	1
Director Non-EPRI Engineering	7/1/2011	1	1
Manager Project Controls	7/1/2011	1	1
Manager, Component Support & Inspection	7/1/2011	1	1
Engineering Specialist, Materials & Components	7/1/2011	1	1
Engineering Supervisor	7/1/2011	1	1
Manager, Reliability & Risk Assessment	7/1/2011	1	1
Staff Engineer	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Staff Engineer	7/1/2011	1	1
Staff Engineer	7/1/2011	1	1
Sr. Engineering Analyst	7/1/2011	1	1
Staff Engineer	7/1/2011	1	1
Sr. Staff Engineer	7/1/2011	1	1
Staff Engineer	7/1/2011	1	1
ADVA/MOV Engineer	7/1/2011	1	1
Component Engineering Supervisor	7/1/2011	1	1
Engineering Supervisor	7/1/2011	1	1
Principal Engineer	7/18/2011	1	1
Staff Engineer	7/18/2011	1	1
Chiefs Manager	8/1/2011	1	1
Director of Nuclear Programs	7/1/2011	1	1
Admin Tech	7/1/2011	1	1
Supervisor Eng. Cost & Admin Serv.	7/1/2011	1	1
Director Quality Assurance	7/1/2011	1	1
Manager Performance Assessment	7/1/2011	1	1
Manager, Quality Assurance - Procurement	7/1/2011	1	1
Manager, Nuclear Safety Speakout	7/1/2011	1	1
Nuclear Analyst II	7/1/2011	1	1
Plant Site Specialist	7/1/2011	1	1
Nuclear Analyst I	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Sr. Plant Staff Tech	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Supervisor, Fuel Oversight	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Specialist - Nuclear Assurance Procurement Quality	7/1/2011	1	1
Sr Nuclear Analyst	7/1/2011	1	1
QA Specialist	7/1/2011	1	1
Program Manager	7/1/2011	1	1
Senior Analyst	7/1/2011	1	1
Analyst II	7/1/2011	1	1
Analyst II	7/1/2011	1	1
Analyst II	7/1/2011	1	1
Nuclear Analyst II	7/1/2011	1	1
Sr. Nuclear Analyst	7/1/2011	1	1

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3213

Admin Tech	7/1/2011	1	1
Admin Tech	8/1/2011	1	1
Admin Tech	8/12/2011		
Technology Consultant	7/1/2011	1	1
Fleet Ops Training Manager	7/1/2011	1	1
Director, Nuclear Fleet Training	7/1/2011	1	1
Licensing Ops Training Coordinator	7/1/2011	1	1
Specialist, Nuclear Training	7/1/2011	1	1
Licensing Ops Initial Coordinator	7/1/2011	1	1
Technology Consultant	7/1/2011	1	1
Technical Training Coordinator	7/1/2011	1	1
E-Learning Technology Supervisor	7/1/2011	1	1
Mgr, Fleet Maintenance & Technical	7/1/2011	1	1
	7/1/2011	1	1
Admin Tech	7/1/2011	1	1
Associate Nuclear Analyst	7/1/2011	1	1
Supervisor Nuclear Fuels	7/1/2011	1	1
Principal Engineer	7/1/2011	1	1
Procurement Manager	7/1/2011	1	1
Associate Nuclear Engineer	8/6/2011		
Nuclear Analyst II	7/1/2011	1	1
Project Mgr, Licensing	7/1/2011	1	1
N Licensing Fleet Manager - Effective Dec 2010	7/1/2011	1	1
Sr. Eng	7/1/2011	1	1
Director of Licensing	7/1/2011	1	1
Supv, NAS	7/1/2011	1	1
Executive Admin to Cornell	7/1/2011	1	1
Nuclear Analyst II	7/1/2011	1	1
Corrective Action Program Coordinator-Supporting NAMS	7/1/2011	1	1
Nuclear Analyst - CNRB	7/1/2011	1	1
Project Manager, Center for Operational Excellence	7/1/2011	1	1
Project Mgr HP/Chemistry	7/1/2011	1	1
Standardization Mgr	7/1/2011	1	1
Lead, Project Mgr	7/1/2011	1	1
Lead, Project Mgr	7/1/2011	1	1
Admin Tech	7/1/2011	1	1
Director of Performance Improvement	7/1/2011	1	1
Nuclear Analyst II	7/1/2011	1	1
Standardization Mgr Ops Support	7/1/2011	1	1
Director, Emergency Preparedness	7/1/2011	1	1
Nuclear Project Manager	7/1/2011	1	1
EP Specialist	9/12/2011	0	1
Fleet PI and Trending Coordinator	9/28/2011	0	1
Security Director	7/1/2011	1	1
Program Coordinator Supervisor	7/1/2011	1	1
Program Manager	7/1/2011	1	1
Analyst	7/1/2011	1	1
Analyst	7/1/2011	1	1
Training Supervisor	7/1/2011	1	1
Analyst	7/1/2011	1	1
Senior Analyst	7/1/2011	1	1
Admin Tech	7/1/2011	1	1

111                      119

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14

44-4  
3-2-11

PBC

6/21/11

JHP

Fuentes, Elizabeth

Title FPL Charged From Nextera

From: Tejedor, Fabian J *for IT Nucleon*  
Sent: Monday, March 19, 2012 11:41 AM  
To: Prugarola, Phil; Fuentes, Elizabeth  
Cc: Stamm, Sof; Richards, Jennifer; Vance, Larry  
Subject: 2011 NextEra to FPL Nuclear IT Support.xls  
Attachments: BW 2011 NSF NEER Charges to IM.xls

Here is the 2011 Monthly Report. We can provide backup invoices from NEER supporting the charges but, as you know, the individual charges may be difficult to trace because NEER combines all the monthly intercompany charges from all their areas to all FPL BUs into one invoice (so it is a little cluttered)

- Staff labor costs for Nuclear Fleet business applications are allocated based on number of Nuclear units. There are eight nuclear units and labor costs are distributed 50% to FPL and 50% to NEER. The nuclear business applications supported are Training (Learning Management System), Nuclear Security (Access Control System), Operations (Clearance Order System), Scheduling (P6), System Health (IKS), Fundamental Management System (FMS), Nuclear Documentum (record images), and Nuclear Cognos (report writing).
- The Director responsible for all of IM Nuclear Fleet business systems home office is at Seabrook. Costs are also allocated based on the distribution 50% to FPL and 50% to NEER.
- On a monthly basis, IM Nuclear Systems management review the charges from NEER to make sure they are adequate and follow the approved allocation methodology

Thanks

Fabian

*FPL is charged by NEXTERA for 6.5 employees that do work to support Nuclear IT projects*

*The budget by FTE is on 44-6/1. The description of work done is on 44-6/1-1. Actual costs are on 44-6/1-2*

*Source: Reg 3*

44-6

44-6

PBC

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-El, ACN 12-100-4-1  
HTY 12/31/2011

Rev  
6/21/12

Comparative Analysis w/Detail (A/E/c)

Title 2011 Actual Charge

2011 Actuals

Chart Filter Information

Account
Business area
Inputs/Outputs
A01 Base

WBS-Project	Time: Fiscal year/period	JAN 2011	FEB 2011	MAR 2011	APR 2011	MAY 2011	JUN 2011	JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Overall Result
UIMS.00000052	Actual version IMN From FPLE Charge JAN 2011 - DEC 2011	\$ 46,597.52	\$ 21,069.40	\$ 48,637.49	\$ 26,364.85	\$ 30,005.63	\$ 55,937.55	\$ 44,055.24	\$ 35,816.77	\$ 28,058.43	\$ 27,357.03	\$ 29,672.71	\$ 28,069.85	\$ 420,245.77

Source Reg 3

44-6  
1-2

CONFIDENTIAL - RATE CASE AR NO. 3 - NUC. IT SUP. ART ALLOC. FROM NEXTERA TO FPL

2-1  
44-6

2-1  
44-6

**CONFIDENTIAL**

*Kw*  
*6/21/12*  
*JLP*

Title Types of IT Charge  
& how they relate to FPL **Audit Request 72 - Item 2**

*PBC*

*For all items in the package for item 2 that discuss outside services for information technology, provide invoices and describe how FPL Utility benefits from this:*

The Outside Services – Information Technology activity relates to activity posted to four separate workorders. Listed below are the workorders, along with a brief description of the benefits to FPL. The invoices that support these charges are attached.

1710-93-000-100-040 - Thomson Reuters Tax Accrual Project

The Tax Accrual system is used by the enterprise and provides a consistent structure and automation necessary for the timely and accurate accruals of federal and state income tax which should ensure avoidance of any expenditures for inaccurate or untimely filing. This project was managed by NEER (they incurred the costs) and the allocation established to bill FPL during implementation was 65% NEER, 35% FPL based on a combination of the number of entities and schedule M adjustments. Basically, NEER has a lot of entities but uses fewer M adjustments, and FPL has fewer entities but uses lots of M adjustments.

1415-93-000-100-040 – 2011 Sales Tax Automation System

The benefits of implementing this system include:

- Centralize and automate tax determinations and calculations within Corporate Tax
- Facilitate consistent application of taxability
- Provide robust reporting
- Interface with SAP/NAMS
- Identify and process Power Gen inventory valuation adjustments
- Allocated 62.2% to FPL based on number of invoices, number of PO's, number of returns and Use Tax amount paid

4067-92-000-000-614 – EMT

NextEra Energy Resources (NEER) employs systems personnel who perform various information management activities which are common to both NEER and EMT. The overall scope of activity requires employees with various subject matter expertise. NEER has a need due to its higher PMI demand to secure all of these resources while FPL calls on the group less frequently. Therefore, the most efficient method for providing all of these needed information technology services has been for NEER to provide support, on an as-needed basis, to FPL operations. The non-payroll costs summarized in workorder L-4067-92-000-000-614 are directly related to the support provided to FPL by NEER Systems personnel. A significant portion of the expenses included in this

*44-7*  
*1 p1*

*44-7*  
*1 p.1*

workorder are associated with disaster recovery technology support (hurricanes). The balance of the costs, such as software, telephone equipment technology, office equipment, and data subscriptions, relate more to day-to-day activities. This provides a tremendous benefit to FPL by minimizing the costs associated with providing necessary systems support on an as needed basis.

1893-70-303500-614 – Energy Credit System

This software is deployed in PMI (NEER) and EMT (FPL), and primarily supports credit risk management. A requirement of the system was to provide the same functionality to manage the same type exposure at both PMI and EMT. The new system also was selected to specifically reduce reliance on spreadsheets and increase efficiency and accuracy through automation of the margin activity, collateral management, monitoring of credit rating changes, exposure calculations and contract compliance. The purchase and implementation charges were the same for both companies given the requirements for the same functionality. NEER originally paid 100% of the costs and then subsequently billed FPL for their portion of the costs 50%. If the systems were put in separately, each company would have paid the full price of the software. This sharing is an example of where both the customer and the shareholder benefit from an enterprise wide purchase.

448-99-000-160-001 – RC Corp Development Costs

The \$152,529.59 consisted of charges that were ultimately billed to FPL Group Capital. NEER was not able at that time to charge Group Capital directly, so FPL processed the charges on its behalf and billed Group Capital. The attached file "Corp Svcs Chg to Grp Cap" shows the charge to FPL Group Capital in March 2011.



A  
 Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011

KW  
 6/18/12  
 JRP

B Title Summary Fibernet Charges C

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 6 FPL  
 7 Allocation to FPL from Fibernet  
 8 Historic Test Year Ended December 31, 2011  
 9 Kathy L. Welch  
 10 June 18, 2012  
 11 Workpaper 44-8

CONFIDENTIAL

CONFIDENTIAL

12 In the expense samples in workpaper 43-1 and 43-2, we found several bills for Fibernet. The charges appear  
 13 to be one of two types:  
 14 1 Costs are allocated based on Audit No. 01-067-4-1. This methodology is described on workpaper 44-8/2.  
 15 2 Data line charges.

16 The Utility only provided support for the type 1 charges. The schedule below shows the charges billed for the type 1  
 17 charges. The calculation of this amount is shown on 44-8/1 and is described in the procedures on 44-8/2.  
 18 Review of the calculation showed that the Utility included a \$109,688 adjustment to depreciation expense that they said  
 19 was a one time charge and therefore non-recurring. In addition, they changed a depreciation rate that added \$20,888  
 20 to depreciation expense.

21 In addition, the calculation included a rate of return of 13.97% based on the audit in 2000. The last rate case adjusted  
 22 this percent. A letter to the Commission stating what they would adjust on the books stated:

22	E	F	G	H	I	J	K
23	Month	Monthly Bill Before Tax	wp 44-8/1 p2	Monthly Bill After Tax	BSES	ECCR	Clearing
24	January						
25	February						
26	March						
27	April						
28	May						
29	June						
30	July						
31	August						
32	September						
33	October						
34	November						
35	December						

L  
 51 Changed to 921.105 Jan-June  
 52 \$9921000 / SAP 5410000 in July-Dec

36 July to December base costs 110.4866% 83.5403% 2.4448% 14.0149% Allocations based on work stations  
 37 Charged to 921 July to December  
 38 Difference-Immaterial

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 41 Adjustment for non-recurring depreciation:  
 42 Adjustment for Depreciation Expense  
 43  
 44 Adjustment for ROI  
 45 Get request 85  
 46

47 The data charges were determined as follows:  
 48 See request 88 See 44-8/4

49 Source: Request 3, 85, 88, 36

8-111

8-111

A

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

KW  
6/18/12  
JHP

B

- 1 FPL FiberNet
- 2 Calculation of Charges to FPL - Long-haul Communications Network
- 3 2011-2013 Forecast

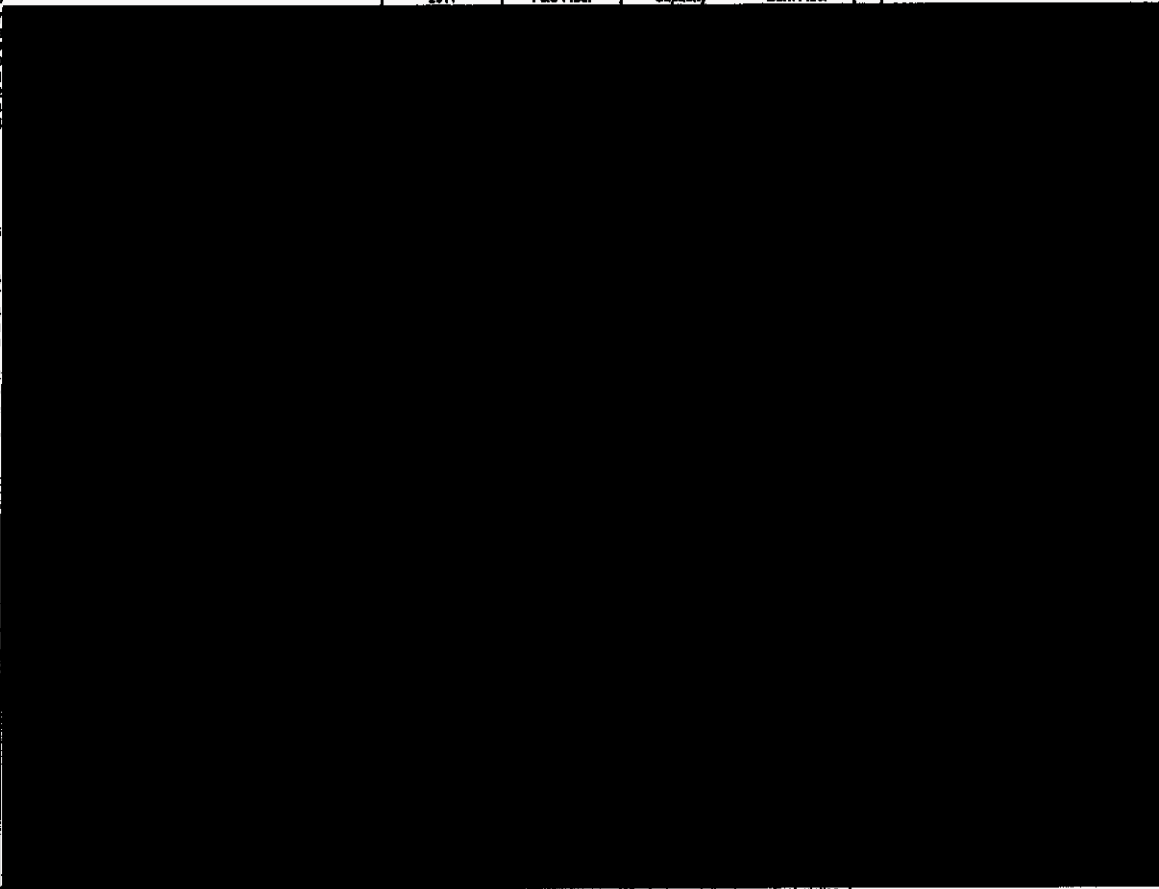
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		2011 Allocation		
C	D	E	F	G
	2011	P&C Fiber	Capacity	Dark Fiber

H CONFIDENTIAL

I



} 44-8  
1-2p2

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102

Summary R- 7

44-8  
1  
p.1

A

		2011 Allocation			
		Power Systems		Information Management	
		D	E	F	
		2011	Capacity	Dark Fiber	
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51 [Redacted]

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H

Assumptions:

- (a) - Electronics depreciation - 7 years
- (b) - Increase of 2% per year
- (c) - 2011: Actual PPE balances as of June 2010; 2012 & 2013: Obtained from forecast submitted on 3/4/10 for 2012 & 2013

(44-8)

52

Per audit in 2006 (Reg 68#1)

[Redacted]

I

These costs were \$7,996,259.78

53

Book value of assets have increased but Acc Dep has reduced costs.

54

55

56

The assumptions were used for 2012 and 2013 which was not provided.

J

59

44-8  
P.2

Pole Attachment Expenses  
 2010

FPL  
 12/1/09 - 5/31/10

	# of Poles	\$/pl	Total	BB%	Capacity %	FPL Cost
distribution	7,129	\$ 6,920	\$ 49,332.68	64.74%	16.29%	\$ 6,202.61
transmission	4,884	\$ 52,635	\$ 252,332.84	64.74%	16.29%	\$ 27,665.64
towers	3,565	\$ 105,270	\$ 375,287.55	64.74%	16.29%	\$ 39,577.70
relay poles*	1,745	\$ 52,635	\$ 91,848.08			\$ 91,848.08
relay poles*	631	\$ 105,270	\$ 66,425.37			\$ 66,425.37

Title Pole Attachments

KW  
 JHP

\$ 158,273.45

6/1/10 - 11/30/10

distribution	7,838	\$ 7,060	\$ 53,924.28	64.74%	16.29%	\$ 6,686.84
transmission	4,984	\$ 54,890	\$ 272,574.96	64.74%	16.29%	\$ 28,745.67
towers	3,565	\$ 109,380	\$ 388,639.70	64.74%	16.29%	\$ 41,122.91
relay poles*	1,745	\$ 54,660	\$ 95,434.05			\$ 95,434.05
relay poles*	631	\$ 109,380	\$ 69,018.78			\$ 69,018.78

\$ 164,452.83 4%

8/1/10 - 5/31/11

manhole	283	\$ 53,190	\$ 15,052.77	n/a		\$
						\$ 470,727.64

ⓑ \$22,726.28  
 44-8/1 p2

\* - Relay poles were first billed to FN in 2008. These are attachments that had been overlooked in the billing to FN for pole attachments. FPL billed back FN in December 2008. These poles are for the exclusive use of FPL's attachments and as such are billed 100% to FPL and not allocated based on capacity ratios or backbone ratios. The amount of poles are based on the study conducted in 2008.

Difference ⓑ-ⓐ = 148,001  
 44-8/1 p2

44-8/1

44-8/1

PBC

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6/18/12

### Audit Request #77 – Items 1 – 6

1. FYI- line 15 is included in the calculation on line 49. However, this error doesn't follow through to the calculations.

Line 15 should not be included in line 49. However, line 49 is for informational purposes only and is not part of the calculation.

2. Please explain why depreciation was changed from 12 years to 7 years and provide how the amount on line 16 was calculated.

Depreciation was changed from 12 years to 7 years in 2008 because the useful life of the electronics was deemed to be closer to 7 years due to changing technologies. This change had no impact to FPL since FiberNet maintained the 12 year life on the assets for the purpose of the allocation calculation since the assets that were in-service prior to the change in depreciation.

The amount in line 16 is a true-up for some specific projects. These projects should have had depreciation calculated at the 7 year rate but instead were calculated at the 12 year rate. It was a one-time charge.

3. Please explain why both lines 15 and 16 are in the depreciation expense calculation.

Line 16 is a true-up calculation. It is a one-time item.

Line 15 is the actual calculation for depreciation expense.

4. What line does each assumption relate to? Only a and c were included here.

The other assumptions pertained to very high-level estimates for 2012 and 2013.

5. Provide supporting documentation for the amounts in the 2011 numbers on line 87 and 88.

See CD.

6. Provide line 64 A/D by plant account.

All of FiberNet's assets are included in SAP and are not reported at the plant account level, but rather by type of asset (i.e. asset class 410 – fiber, asset class 420 – fiber electronics). Total accumulated

Source: **CONFIDENTIAL - RATE CASE AR NO. 77**

44-8  
1-2p2

PI

depreciation is only available at the asset class level. FiberNet calculates the depreciation expense each year manually for the allocation (as shown on the spreadsheet) and the prior years' depreciation is added to obtain the accumulated depreciation. The number on the spreadsheet is an allocation and cannot be traced back to the system.

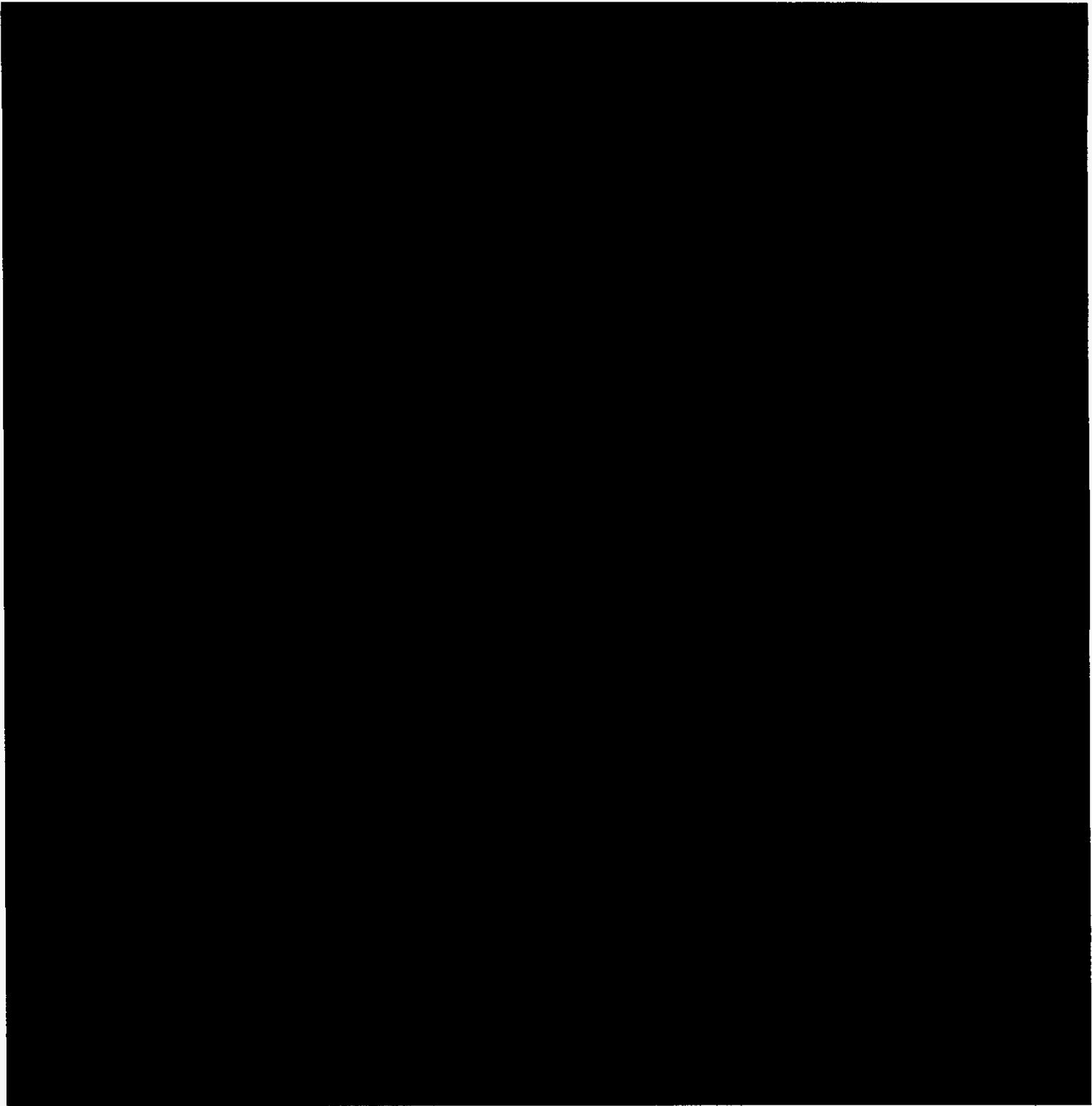
7. Provide worksheet for 2013.

2013 was only done for budgetary purposes in 2010. It is a high level estimate which will be calculated during 3<sup>rd</sup> Qtr of 2012.

**CONFIDENTIAL - RATE CASE AR NO. 77**

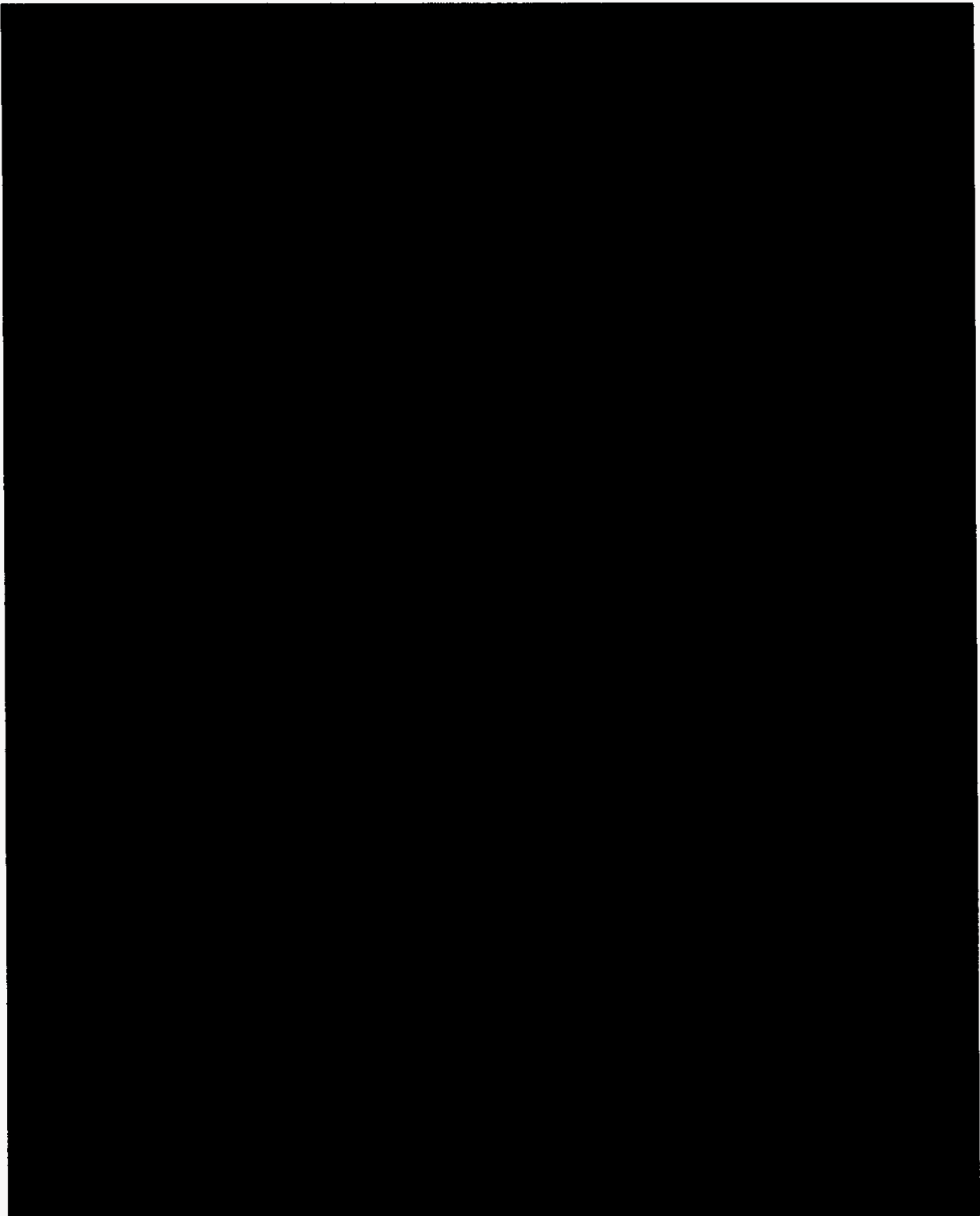
44-8  
1-2 p3

p2



$\frac{44-8}{2}$  p.1

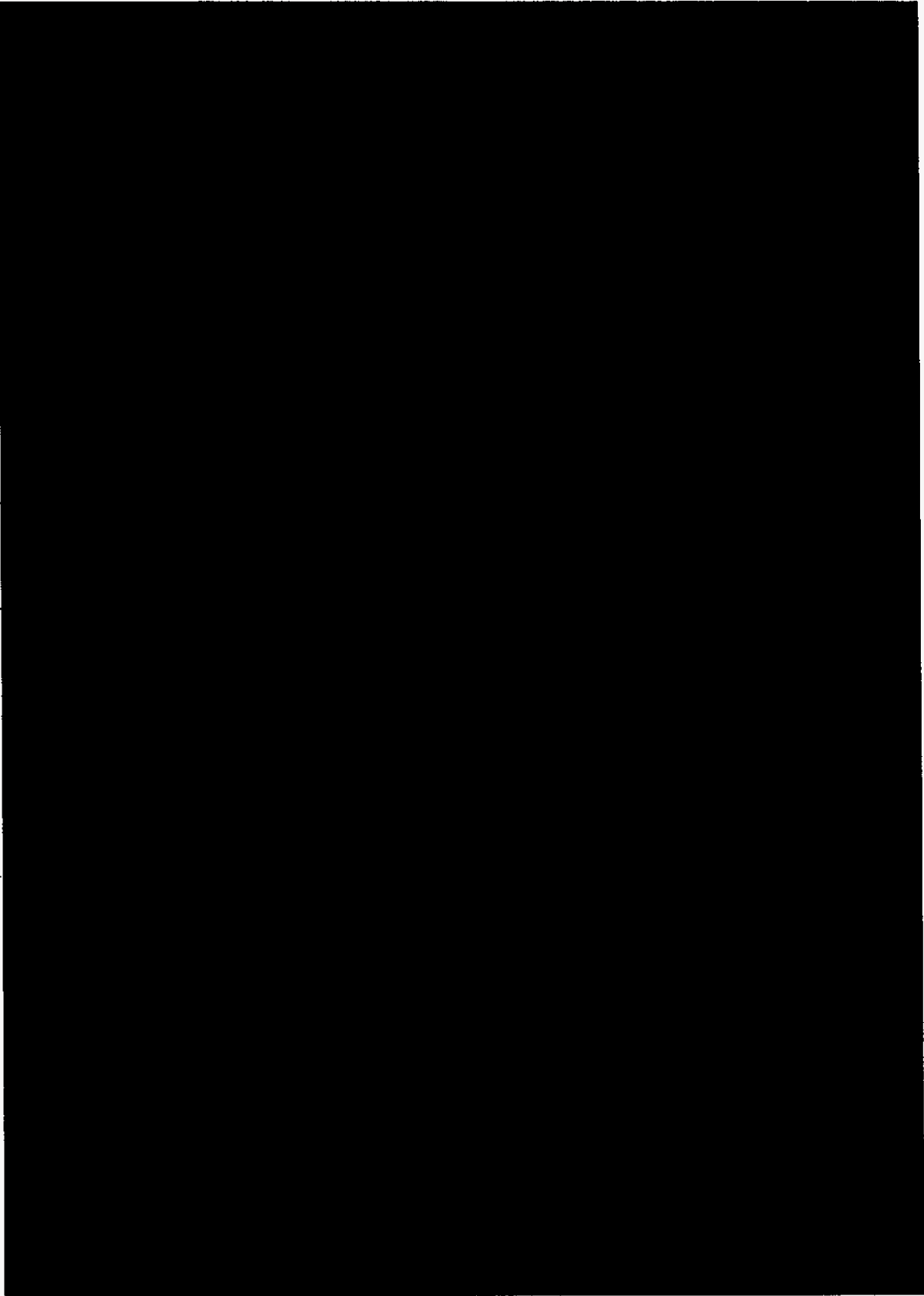
$\frac{44-8}{2}$  p1



44-8  
2 P.2

44-8  
2 P.2





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36 The Florida PSC charges FiberNet a regulatory assessment fee (RAF) of .2% for all intra-state revenues.  
 37 The share of the RAF fee directly attributable to FPL's revenues is charged back to FPL. The total charge  
 38 to FPL for 2011 is [REDACTED].

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$\frac{44.8}{2}$  P.4

$\frac{44.8}{2}$  P.4

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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

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6/19/12  
JHP

REPORT: 0X43-001-110128

FE

FLORIDA POWER & LIGHTS  
ON-DEMAND QUERY RPT

Title Adj to Fibernet Rpt<sup>102</sup>

COMPANY : 01

LEDGER	DATE	JV#	PAGE#	SRG	STATUS	POSTED DATE	CYC	ACCRUAL REVERSE	NO	SCHEDULED INFORMATION
										START DATE STOP DATE FREQUENCY (NOT SCHEDULED)
201101	31	0034		65000	COMPLETED					

APPROVAL INFORMATION			ENTERED/LAST CHANGED INFORMATION			EXCEPTION APPROVAL INFORMATION				
DATE	TIME	PERSON	DATE	TIME	PERSON	LOC	SECT	DATE	TIME	PERSON
11/31/11			2011-01-25	12.33	MERCEDES LEHR	0009	0046			

REMARKS: TO RECLASS FIBERNET ROI PAID BY UTILITY IN EXCESS OF ESC APPROVED RATE OF RETURN. AMOUNT IS BEING CREDITED TO UTILITY AND DEBITED TO GROUP CAPITAL RECEIVABLE.

NOTE: THIS IS A PSEUDO TRANSLATION

SEL D/C NO	ER	CHP	SRG/U	LOC	AMOUNT	EAC	PAY LOC	DESCRIPTION	GL ACCT NO	ER	LOC	%	ACCT	EAC	FRAGHT	TYP
***> C	00796	092	000	0000	0010	27,507.00	812	FIBERNET ROI TO CAPITAL	107.100	00101	081	0037	399.4000	***	2.00	HOOP
									921.105	00800	000	0037	000.0000	***	89.00	OPER
									107.100	00833	081	0037	399.4000	***	9.00	HOOP
***> D	04400	099	000	0000	0999	27,507.00	812	FIBERNET ROI TO CAPITAL	146.800	00000	000	0999	000.0000	***	100.00	HOOP
BATCH TOTAL:					27,507.00	TOTAL ENTRIES: 2										

2008 Rate Case Required FPL to Reduce Payments to Fibernet to current RCR. Entries were +aced to 921 acct.

89% Acct 921.105  
11% Capital

Per GL adj to 921 000 / 5410000 July-Dec (141,747.03)  
July-Dec 27726 x 6 x 89% = (1,489,568.4)  
Difference: Immaterial (6309.81)

T raced to These JE's  
27507 Jan  
27507 Feb  
28105 March True up Tar Charge  
27726 April  
27726 May  
27726 June  
27726 July-Dec

Source: Reg 85

449  
3/8/11

Credit to 921.105

1 A B C D E F G H I

FiberNet Billing

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Net Assets Allocated  
ROI  
ROI on Assets

Other items billed

Subtotal billed

Estimated Taxes  
Sales Tax 7%  
Communications Service Tax 14.5523%

Total billed

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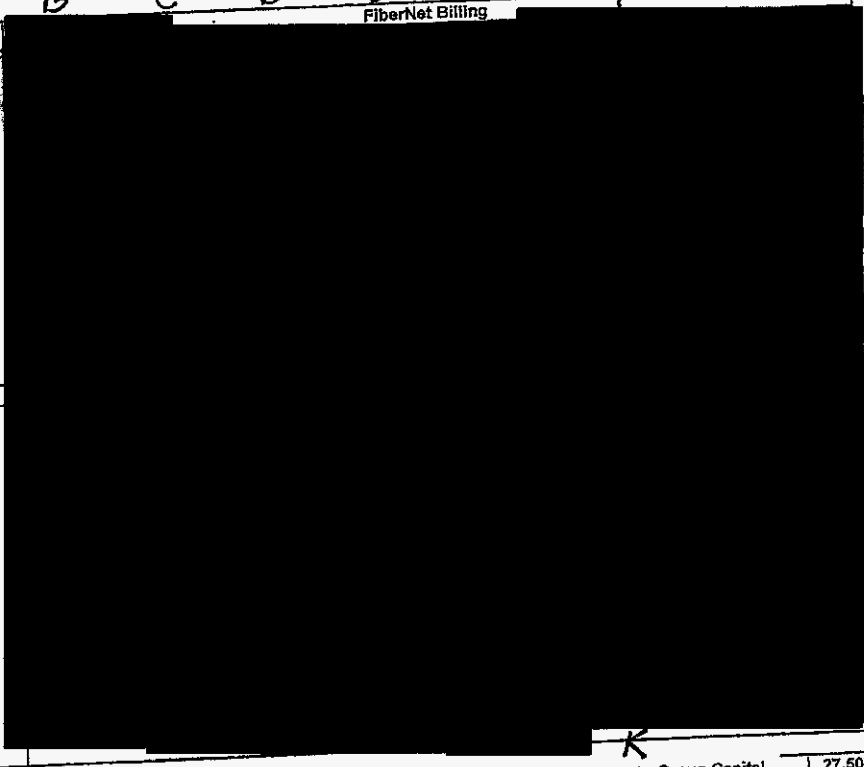
Net Assets Allocated  
ROI  
ROI on Assets

Other items billed

Subtotal billed

Estimated Taxes  
Sales Tax 7%  
Communications Service Tax 14.5523%

Total billed



Variance to reclass to Group Capital

27,507

25 J

26 Entry to reclass increased ROI charges to Group Capital for January 2011

27 0798-92-000.000-010-812 (27,507) P1

28 4400-99-000.000-999-812 27,507 I

L

31 Diff 24,717

32 Sales Tax 17,301.9

33 Comm Tax 3,574.83

34 30,044

M

35 Collected Difference

36 Tax Rate

37 for sales tax

38 administrative

AA recalculated

ad 3/10/11

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N

Simon R. 2/2

A B C D E F G H I J

	FiberNet Billing										
1	Net Assets Allocated										OK
2	ROI										OK
3	ROI on Assets										OK
4	Other items billed										OK
5	Subtotal billed										OK
6	Estimated Taxes										
7	Sales Tax 7%										Actual tax rate changed and credit was given for overpaid taxes in Jan & Feb 32
8	Communications Service Tax 14.5523%										33
9	Total billed										34
10	Net Assets Allocated										OK
11	ROI										OK
12	ROI on Assets										OK
13	Other items billed										OK
14	Subtotal billed										OK
15	Estimated Taxes										
16	Sales Tax 7%										Tax rate here was incorrect, updated this month and true ups below reflect the effect of this change for Jan & Feb 35
17	Communications Service Tax 14.5523%										36
18	Total billed										37
19	Net Assets Allocated										OK
20	ROI										OK
21	ROI on Assets										OK
22	Other items billed										OK
23	Subtotal billed										OK
24	Estimated Taxes										
25	Sales Tax 7%										Tax rate here was incorrect, updated this month and true ups below reflect the effect of this change for Jan & Feb 35
26	Communications Service Tax 14.5523%										36
27	Total billed										37

25	Variance to reclass to Group Capital	27,726	(p1)
26	Jan true up for tax change	219	
27	Feb true up for tax change	219	
28	Total to reclass to Group Capital	28,165	(p2)

K

29	Entry to reclass increased ROI charges to Group Capital for March 2011	
30	0798-92-000,000-010-812	(28,165)
31	4400-99-000,000-999-812	28,165

60  
B  
p2

44-8  
3  
p3

p1

Cuba, Tony

From: Hertzog, Dean  
Sent: Monday, June 25, 2012 10:45 AM  
To: Cuba, Tony  
Subject: RE: Request

*PBC*

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title Fibernet Data Service  
*Comparison to Market*

*Kew*  
*6/26/12*  
*EMH*

Fibernet, non-allocation, paid by IM (corporate circuits / invoices provided) was \$1,115,635.73.

Still trying to get AT&T sorted out.

From: Cuba, Tony  
Sent: Monday, June 25, 2012 10:40 AM  
To: Hertzog, Dean  
Subject: Request

Any luck on getting the information we discussed this morning? The auditors are really pressing to finish. Thanks

*We compared the current Fibernet charges  
to the ATT prices  
Fibernet was less*

*Source: Reg 3*

*id h  
44  
8-hh*

*id  
4  
8-hh*



A B C D E F

Office	Bandwidth	2011 Charges
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7L

44-8 / 4 P3

Source: Rep 3

44-8 / 4 P3





A.

B Confidential

C

D AT&T VPN SERVICE DETAIL

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1000 FLORIDA AVENUE, SUITE 200 250 WEST FLAGLER STREET TALLAHASSEE, FL 32301	Service Type: 0507000 Service Number: 0507000 Service Name: 0507000 Service Description: 0507000 Service Status: 0507000 Service Start Date: 0507000 Service End Date: 0507000	Product Code: 0507000 Product Name: 0507000 Product Description: 0507000 Product Status: 0507000 Product Start Date: 0507000 Product End Date: 0507000
--	--	---

Activity Account: VPF105 (CONTINUED) Charges for the month of MAY, 2012



H.

I J K L M N O P Q

" PORT

CHARGE TO ACCOUNT: VPF105

Source: Ref 3

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SITE ID: 90291705  
CUSTOMER SITE ALIAS: FP2  
CUSTOMER LOCATION: 3391 ORANGE AV, FORT PIERCE, FL 34947

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
2012-05-01	2012-05-31	MONTH	1.00	[REDACTED]		[REDACTED]
2012-05-01	2012-05-31	MONTH	1.00	[REDACTED]		[REDACTED]
19 SITE SUB-TOTAL:						
20 SITE SUB-TOTAL:						
21 SITE TAX-TOTAL:						
22 GRAND-TOTAL :						

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SITE ID: 90311595  
CUSTOMER SITE ALIAS: PSC  
CUSTOMER LOCATION: 7007 N COURTENAY PKWY, HERRITT ISLAND, FL 32963

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
2012-05-01	2012-05-31	MONTH	1.00	[REDACTED]		[REDACTED]
2012-05-01	2012-05-31	MONTH	1.00	[REDACTED]		[REDACTED]
34 SITE SUB-TOTAL:						
35 SITE SUB-TOTAL:						
36 SITE TAX-TOTAL:						
37 GRAND-TOTAL :						

per 2005 ext  
Per Fibernet  
#2  
#2011 P2  
22  
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44-8  
4-8-11  
4-8-11

R

38. Current ATT bills

44-8  
4-8-11

A  
at&t 3

B Confidential C D E

AT&T VPN SERVICE DETAIL



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37

Activity Account: VPF105 (CONTINUED) Charges for the month of MAY, 2012



F G H I J K L M  
CHARGE TO ACCOUNT: VPF105  
" PORT

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SITE ID: 90272847  
CUSTOMER SITE ALIAS: FLPLMESFL01  
CUSTOMER LOCATION: 4233 UP THE GROVE LN, WEST PALM BEACH, FL 33407

ACC

Start Date Stop Date Charge Type Quantity Gross Charge Discount Amount Net Charge

PORT FEATURES FOR ICORE ID : 1905300 AND AT&T CIRCUIT ID :  
NPLS PORT-100 NPLS  
COS PACKAGE MULTIMEDIA STD SVC-100 NPLS

Table with columns: Start Date, Stop Date, Charge Type, Quantity, Gross Charge, Discount Amount, Net Charge. Contains rows for 2012-05-01 to 2012-05-31 with quantities 1.00 and 2.00.

18 SITE SUB-TOTAL:  
19 SITE SUB-TOTAL:  
20 SITE TAX-TOTAL:  
21 GRAND-TOTAL :

Start Date Stop Date Charge Type Quantity Gross Charge Discount Amount Net Charge

PORT FEATURES FOR ICORE ID : 2008590 AND AT&T CIRCUIT ID :  
NPLS PORT-3.000 NPLS  
COS PACKAGE MULTIMEDIA STD SVC-3.000 NPLS

Table with columns: Start Date, Stop Date, Charge Type, Quantity, Gross Charge, Discount Amount, Net Charge. Contains rows for 2012-05-01 to 2012-05-31 with quantities 1.00 and 2.00.

31 SITE SUB-TOTAL:  
32 SITE SUB-TOTAL:  
33 SITE TAX-TOTAL:  
34 GRAND-TOTAL :

N

37 Current ATT Bills

Source: Rog 3

448  
448  
448  
448  
448

448  
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448

2011 ATT 100megs  
in study (P2)  
Fibered

33 One circuit was changed  
34 but  
35 difference is  
36 made up with others

821101100864.08.12.000000

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Interstate Dedicated Private Line Service

Confidential

SUMMARY OF INVOICE CHARGE

Page Number, 4

4 FLORIDA POWER & LIGHT COMPANY

ACCESS

Billing Number: U1 RQ1463 01 105  
Account Number: 8002-738-4678  
Invoice Number: 7248686764 ORIGINAL  
Invoice Date: 08-01-12  
For billing inquiries: 1-877-212-7900

E

10	Description	Monthly Charge	Duration Charges/Rate	One Time Charge/Credit	Taxes and Surcharges	Total
----	-------------	----------------	-----------------------	------------------------	----------------------	-------

12 Circuit Charges

13 APLS 0048

F S H I J

14	BREC 805518	ATI	LFO			
15	IUEC 892832	ATI	ACC	100M		
16	IUEC 998302	ATI	JW			
17	IZEC 676025	ATI	LC			
18	IZEC 582782	ATI	GD			
19	IZEC 587665	ATI	JB			
20	MLEC 676633	ATI	TAL			
21	MLEC 775804	ATI	MSW	SSS MSW		
22	MLEC 782195	ATI	#	TI1		
23	MLEC 782109	ATI	#	PYW		
24	MLEC 823377	ATI	#	PO1		
25	MLEC 821132	ATI	SSB			
26	MLEC 822171	ATI	FP2	10M		

27 REGULATORY/OTHER CHARGES

28	ADMINISTRATIVE EXPENSE FEE-DCS	#	
29	FEDERAL REGULATORY FEE-DCS	#	
30	PROPERTY TAX ALLOTMENT-DCS	#	
31	UNIVERSAL CONNECTIVITY-DCS	#	

32 ACCUNET® T1.5 MBPS SERVICE

33	DHEC 147023	ATI	
34	Discount Plan Savings:		
35	Net Charge:		
36	DHEC 287193	ATI	
37	Discount Plan Savings:		
38	Net Charge:		
39	DHEC 342734	ATI	
40	Discount Plan Savings:		
41	Net Charge:		

K

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42 # Activity Occurred This Billing Period

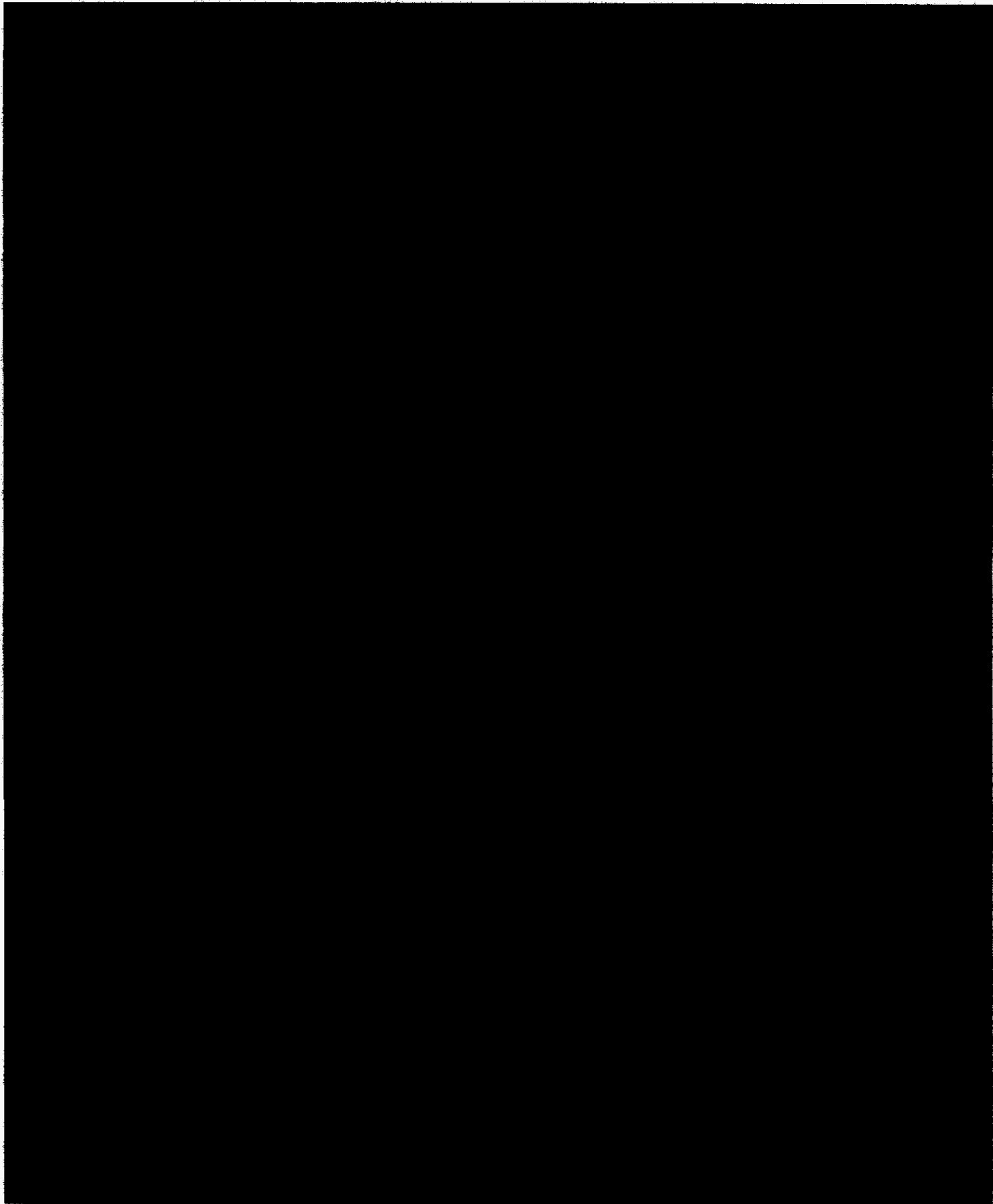
B

44 Source: Reg 3

44 Source: Reg 3

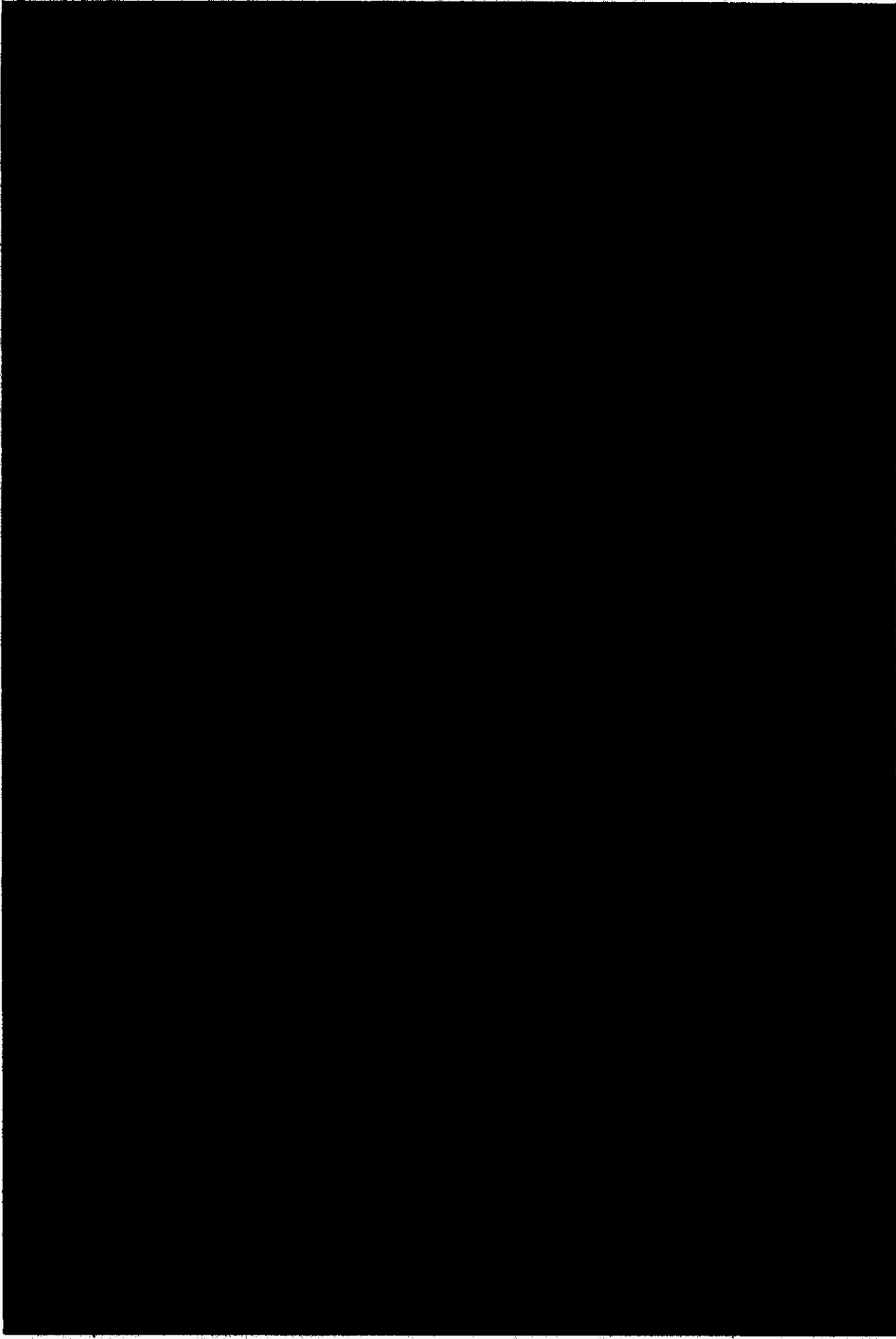
44-8  
4 pto

44-8  
4 p.6



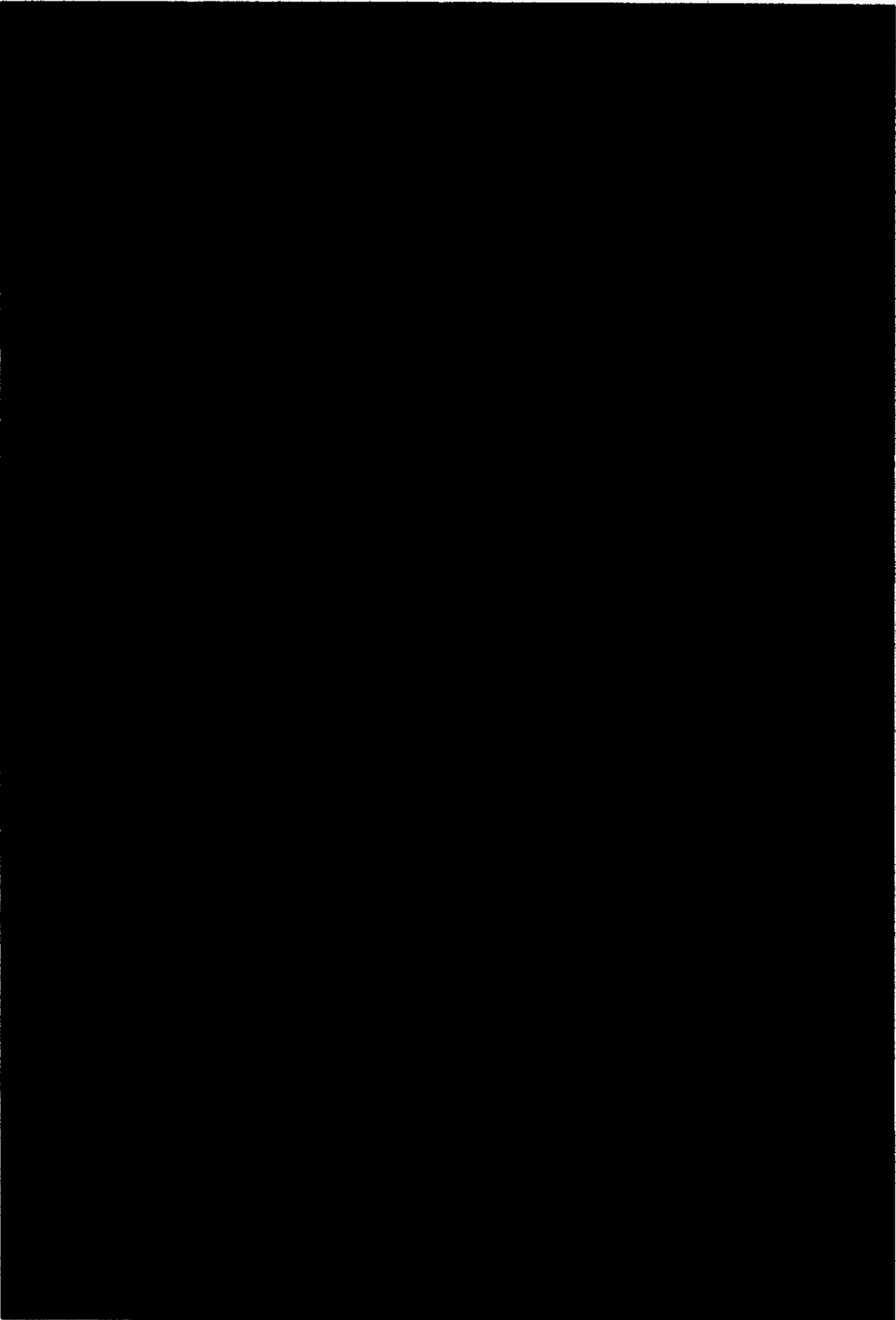
2

45-1081



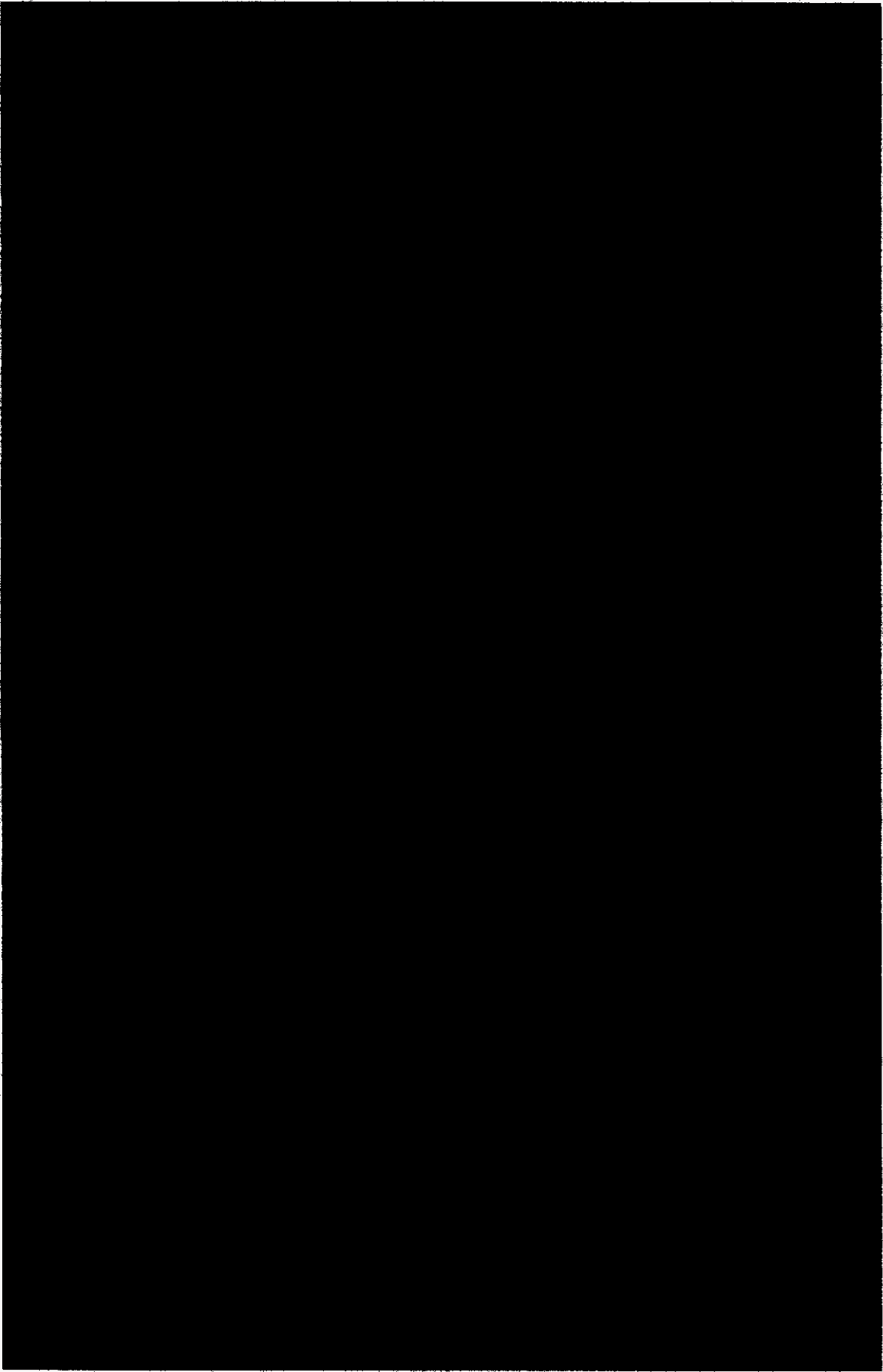
45-1 p2

45-1 p2  
10



PBC

45-1  
101



45-1  
1 P2

45-1  
1 P2

A B C D E F

1 Florida Power & Light Co.  
 2 Rate Case  
 3 DK# 120015-EI, ACN 12-100-4-1  
 4 HTY 12/31/2011

KW  
 6/19/12  
 JHP

5 FPL  
 6 COMPARISON OF AVERAGE PPE BEFORE AND AFTER GAS SALE  
 7 HISTORIC TEST YEAR ENDED DECEMBER 31, 2011  
 8 KATHY L. WELCH  
 9 JUNE 19, 2012  
 10 WORKPAPER 45-1/2

Title Comparison of 45-1 & 45-1/1

	BASED ON ACTUAL NOV. AND EST. DEC. AVG. PPE AFTER SALE	BASED ON ESTIMATE AVG. PPE BEFORE SALE	DIFFERENCE
14 COMPANY			
15 FPL UTILITY LESS NEW ENGLAND DIVISION	31,203,208,500	31,137,037,500	66,171,000
16 US TRANSMISSION HOLDINGS	60,360,733	55,945,732	4,415,001
17 NEW HAMSHIRE TRANSMISSION			
18 LONE STAR TRANSMISSION			
23			
24 FPL ENERGY	16,265,960,639	17,540,268,807	(1,274,308,168)
25 FPLE SEABROOK	874,653,378	881,812,859	(7,159,281)
26 FPLE DUJANE ARNOLD	327,472,373	385,338,067	(57,865,694)
27 FPLE POINT BEACH	1,485,944,445	1,490,787,591	(4,843,146)
28 FIBERNET 1241	358,756,381	345,910,000	12,846,381
29 FIBERNET 1242	25,595,500		25,595,500
30 PALMS INSURANCE	21,824,711	21,704,682	120,149
31 FPLES	11,809	47,333	(35,524)
32 READI POWER	60,623,788,468	51,838,850,251	(8,784,938,217)

PER MEETING WITH TONY CUBA,  
 BARBARA AND JENNIFER ON 6/19,  
 \$900,000 OF THIS IS JUST A CHANGE IN  
 FORECAST AND THE REST IS THE SALE  
 OF THE GAS PLANT. See below -

G

34 Source: Reg 3

H

34 (A) Based on Nighthawk trial Balances,  
 35 the avg of the sale of the gas plants  
 36 is a decrease of [redacted]  
 37 The actual gas assets were slightly  
 38 higher because of additions in 2011  
 39 [redacted] but because the  
 40 AMF is based on Dec ending avg.  
 41 the effect is the [redacted]. The  
 42 rest of the decrease is due to  
 43 the difference between estimate  
 44 & actual. The avg [redacted] 45-1  
 2

I

42 WP 45-1 OVER 2 CONFIDENTIAL AMF COMPARISON.xls

JSH

45-1/2



Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

**CONFIDENTIAL**

Title Drivers

Audit request 38 2008 v 2011 drivers.xls

KW  
6/8/12  
JHP

	A	B	C	D	E
1					
2					
3					
4	AMF Title			APPLIED TO FILE	APPLIED TO FILE
5	Date			2008 YE AMF Estimate	2011 AMF 7/2011
6	Year-to-Date Financial Data			2008 YE Budget Estimate(200809)	2011 (July 2011)
7	Drivers:			As of Sept. 19th, 2008	As of July 2011
8	c1	MF-Shared		31.06%	34.65%
9	c1c	MF-Shared - For costs manually already applied.		100.00%	100.00%
10	c2	MF-FPLES & Fibernet		1.37%	1.88%
11	c3	MF-FPLE & FPL NED		30.35%	33.73%
12	c3a	MF-FPLE, FPL NED, & Fibernet		30.94%	34.28%
13	c4	Headcount Incl. Affiliates		27.84%	33.29%
14	c5	Headcount Excl. Affiliates (No longer used)		1.37%	1.37%
15	c6	Sq Ft Avg Incl. Subs		0.00%	13.29%
16	c7	Sq Ft - GO		7.19%	3.41%
17	c8	Sq Ft - JB		22.11%	30.22%
18	c9	Average of Shared Benefit Capitalized Software Drive		23.01%	28.40%
19	c10	Average of Shared Benefit Capitalized Hardware Drive		15.99%	12.11%
20	c11c	Affiliate Megawatts - NJC Executive 100%		100.00%	100.00%
21	c11	Affiliate Megawatts - NJC Executive	#REF!	50.00%	50.00%
22	c12	Affiliate Megawatts - PGD Executive	#REF!	44.30%	44.30%
23	c13	Head Count All Affiliates Except SB & DA			not used
24	ec1	FTEs of cafeteria bldgs JB, GO, LFO, CSE, PTN, & PI		9.45%	not used
25	hr1	FTEs of cafeteria bldgs JB, GO, & LFO			not used
26	hr2	GO Building Affiliate FTE %		9.11%	12.00%
27	hr3	JB Building Affiliate FTE %		30.08%	39.70%
28	hr4	LFO Building Affiliate FTE %		3.73%	7.50%
29	hr5	Well Program FTE %		8.25%	27.40%
30	X1	Adjusted number of workstations per business unit for		1.98%	2.20%
31	X2	Actual number of workstations per business unit. (Incl.		24.51%	27.60%
32	X4	Actual number of mainframe MVS CPU hours by busir		5.81%	1.10%
33	X7	Actual number of workstations per business unit. (Incl.		24.81%	35.00%
34	X8	Actual number of workstations per business unit. (Incl.		0.00%	not used
35	XB	DBA Res % - BI Data Movement			
36	XC	DBA Res % - Technical Support			
37	XF	Actual number of workstations per business unit. (Incl.		5.92%	9.80%
38	XM	SAP User count per BU/Aff			0.00%
39	XN1	SAP Volume of Trans by Business Unit (FPLE Suppor		24.16%	24.40%
40	XS	Servers per BU/Aff			
41	XS1	Based on server ownership information - IM percent at		25.58%	19.50%
42	XS2	Datacenter alloc. based on server located in GO and .		25.92%	22.30%
43	XS3	Shared DASD allocation based on server and datacen		25.58%	22.30%
44	Y1	Not used		0.00%	41.40%
45	Y2	Actual number of workstations per business unit. (Incl.		22.00%	24.80%
46	Y3	Based on documents processed by BU		0.00%	20.00%
47	Y4	Actual number of workstations per business unit. (Incl.		5.15%	8.50%
48	Y5	Actual number of mainframe MVS CPU hours by busir		5.44%	1.10%
49	YC	Based on O&A Support for Java, 80% to support Cust		0.00%	0.00%
50	YE	Based on a composite of EDI dev. Hrs by BU & VAN (		0.00%	0.00%
51	YF	Based on the # of Pages by BU (Not used in 2002 Bu		0.00%	0.00%
52	YH	Based on the breakdown of hrs between PGBU supp		0.00%	0.00%
53	YM	SAP user count		0.00%	41.40%
54	YJ	Admin costs for IME based on \$ of O&M for each BU		0.00%	0.00%
55	YK	Actual % of FPL's subsidiaries workforce as a % of to		19.94%	31.80%
56	YN	Actual % of FPL's subsidiaries SAP transactions as a		1.30%	1.30%
57	YS	Servers per BU/Aff		#N/A	16.50%
58	YS1	Based on server ownership information - IM percent at		23.75%	16.50%
59	YS2	Datacenter alloc. based on server located in GO and .		21.46%	18.80%
60	YS3	Shared DASD allocation based on server and datacen		22.03%	18.80%
61	EM	Specific support of EMT/Trade Floor			50.00%
62	EMT	Specific support of EMT/Trade Floor			50.00%
63	CB	Resource allocation supporting Affiliates			32.00%
64	CBU	Resource allocation supporting Affiliates			32.00%
65	PG	Resource allocation supporting Affiliates			73.00%
66	PGD	Resource allocation supporting Affiliates			73.00%
67	AV1	Aviation			49.00%
68	s1	Seabrook - mvs cpu hrs (MIPS)		0.00%	0.00%
69	s2	Seabrook - remedy tickets		0.00%	0.00%
70	s3	Seabrook - headcount		0.00%	0.00%
71	s4	Seabrook - workstation		0.00%	0.00%

45-1  
45-3  
45-4  
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44-1  
44-1 p2  
44-1 p2  
44-1 p3  
44-1 p3  
44-1 p3, 4  
see 45-2/2  
44-1 p3 348ps  
44-1 p3 415  
44-1 p3 815  
44-1 p4  
44-1 p3 4  
44-1 p5  
44-1 p4 815  
45-2/2  
44-1 p5

The calculations were tested in 2008. Due to time restrictions, supporting documentation was not obtained. Methodology was compared to 2008 audit.

45-2 p1

45-2 p1

Florida Power & Light Company  
Affiliate Management Fee Specific Cost Drivers

		2011
		Historical
		Year
Description		
H1	Headcount (including Affiliates)	33.28%
S1	Square Footage (including Affiliates)	13.28%
S2	Square Footage - General Office - Miami	3.41%
S3	Square Footage - Juno Beach	30.22%
C8	Capitalized Software shared with Affiliates	28.40%
C10	Capitalized Hardware shared with Affiliates	12.11%
NU	Shared Nuclear Executives (allocated by # of units)	50.00%
MW	Shared Power Generation Division Executives (allocated by megawatts)	44.30%
CB	Corporate Business Unit resource supporting Affiliates	32.00%
X2	Actual number of workstations per Business Unit (including Affiliates)	27.60%
X4	Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for support activities	1.10%
XB	Database Administrator Resource - Business Intelligence Data Movement	0.00%
XC	Database Administrator Resource - Technical Support	0.00%
XF	Actual number of workstations per Business Unit (includes Affiliates in FPL facilities) for support activities	9.80%
XM	SAP User count per Business Unit / Affiliate for support activities	41.40%
X5	Servers per Business Unit / Affiliate for support activities	19.50%
Y2	Actual number of workstations per Business Unit (including all Affiliates) for project activities	24.80%
Y7	Actual number of workstations per Business Unit (includes Affiliates in FPL facilities) for project activities	8.60%
Y8	Actual number of mainframe MIPS CPU hours by Business Unit / Affiliate for project activities	1.10%
YK	Actual % of FPL's Affiliates workforce as a % of total FPL workforce for Affiliate allocation	31.80%
YM	SAP user count per Business Unit / Affiliate for project activities	41.40%
YS	Servers per Business Unit / Affiliate for project activities	19.50%

45-2 p2

45-2 p2

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1 Florida Power & Light Co.  
 2 Rate Case p4 2011 MW Driver  
 3 Dk# 120015-EI, ACN 12-100-4-1  
 4 HTY 12/31/2011

*KW*  
*6/8/12*  
*ZHP*

*fbc*

5 AFFILIATE MEGAWATTS  
 6 As of Sept 2010

Title Megawatt Allocation

7  
8  
9  
10  
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14  
15

2010 Forecast	
Avg Total	Type
Co.	Other
FPL	23,613.3
FPLE	
Grand Total	
FPL	← use this for 2010 forecast
FPLE	

FPL recon	FPLE recon
23513.3 2010 bal	
1366.8 WVC3	
-311.0 Riviera3	
-310.0 Riviera4	
-402.0 CC1	
-402.0 CC2	
<u>23455.1</u>	

16  
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2011 Forecast	
Avg Total	Type
Co.	Other
FPL	23,455.2
FPLE	
Grand Total	
FPL	← use this for 2011 forecast
FPLE	

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26  
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33

2012 Forecast	
Avg Total	Type
Co.	Other
FPL	23,455.2
FPLE	
Grand Total	
FPL	← use this for 2012 forecast
FPLE	

FPL recon	FPLE recon
23455.2 2012 bal	
1343.0 CC	
<u>24798.2</u>	

34  
35  
36  
37  
38  
39  
40  
41

2013 Forecast	
Avg Total	Type
Co.	Other
FPL	24,798.2
FPLE	
Grand Total	
FPL	← use this for 2013 forecast
FPLE	

FPL recon	FPLE recon
24798.2 2013 bal	
1310.0 Riviera	
<u>26108.2</u>	

42  
43  
44  
45  
46  
47  
48

2014 Forecast	
Avg Total	Type
Co.	Other
FPL	26,108.2
FPLE	
Grand Total	
FPL	← use this for 2014 forecast
FPLE	

--	--

*45-2*

*45-2*

*pbc.*

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

**Audit Request #81 – Item 2**

*KW  
6/18/12  
JRP*

Title Server Allocation

The IM support structure of the NextEra Energy Resources' servers located outside of the datacenter in Juno decreased as their own IT group began supporting these machines. Therefore, we excluded these "non-supported" affiliate servers from the AMF driver calculation, causing a reduction to the overall affiliate percentage.

*asked why %s decreased from last  
Case.*

*$\frac{45-2}{2}$*

*$\frac{45-2}{2}$*

PBC

low  
6/8/12  
JLP

Title Number of Employees

FPL Group

Number of Employees by Company as of: 08/31/2010  
Run Date: 09/01/2010 12.03.54 Routine: moprcnts.fex

ROUTINE	STAFF_DATE	PA	PERS AREA DESCRIPTION	RC_EMP_CATEG	BARG UNIT	EXEMPT	NON-EXEMPT	TOTAL	
moprcnts	2010/08/31	0001	Florida Power & Light Company	FULL-TIME	3,184	4,272	2,403	8,859	
				PT/TEMPS	46	23	68	138	
TOTAL PERS AREA: 0001					3,209	4,295	2,471	8,975	66.71%
			0003 NextEra Energy, Inc.	FULL-TIME	-	19	-	19	
TOTAL PERS AREA: 0003					-	19	-	19	0.13%
			0008 FPL Energy Services, Inc.	FULL-TIME	-	52	54	108	
				PT/TEMPS	-	-	2	2	
TOTAL PERS AREA: 0008					-	52	56	108	0.72%
			0010 NextEra Energy Resources, LLC	FULL-TIME	-	529	85	614	
				PT/TEMPS	-	1	3	4	
TOTAL PERS AREA: 0010					-	530	88	618	4.13%
			0012 NextEra Project Mgmt	FULL-TIME	-	224	5	229	
TOTAL PERS AREA: 0012					-	224	5	229	1.53%
			0032 NextEra Maine Op Srvs	FULL-TIME	98	41	7	144	
TOTAL PERS AREA: 0032					98	41	7	144	0.96%
			0038 NextEra Operating Srvs	FULL-TIME	19	126	332	1,077	
				PT/TEMPS	-	-	19	19	
TOTAL PERS AREA: 0038					19	126	351	1,096	7.33%
			0039 NextEra Power Mktg	FULL-TIME	-	284	8	270	
				PT/TEMPS	-	1	3	4	
TOTAL PERS AREA: 0039					-	285	9	274	1.83%
			0041 FPL FiberNet, LLC	FULL-TIME	-	123	55	178	
				PT/TEMPS	-	1	-	1	
TOTAL PERS AREA: 0041					-	124	55	179	1.20%
			0042 NextEra Energy Seabrook, LLC	FULL-TIME	238	404	59	701	
TOTAL PERS AREA: 0042					238	404	59	701	4.69%
			0043 FPL Group Resources, LLC	FULL-TIME	-	3	2	5	
TOTAL PERS AREA: 0043					-	3	2	5	0.03%
			0044 NextEra N Mex Op Srvs	FULL-TIME	-	1	13	14	
TOTAL PERS AREA: 0044					-	1	13	14	0.09%
			0046 NextEra Duane Arnold	FULL-TIME	277	307	36	620	
TOTAL PERS AREA: 0046					277	307	36	620	4.15%
			0047 WindLogics Inc	FULL-TIME	-	54	1	55	
TOTAL PERS AREA: 0047					-	54	1	55	0.37%
			0048 Gexa Energy LP	FULL-TIME	-	151	71	222	
				PT/TEMPS	-	1	2	3	
TOTAL PERS AREA: 0048					-	152	73	225	1.50%
			0049 NextEra Point Beach	FULL-TIME	472	203	4	679	
				PT/TEMPS	3	2	-	5	
TOTAL PERS AREA: 0049					475	205	4	684	4.57%
			0050 Lone Star Transmission, LLC	FULL-TIME	-	6	1	7	
TOTAL PERS AREA: 0050					-	6	1	7	0.06%
TOTAL STAFF_DATE 2010/08/31					4,314	6,808	3,831	14,953	4.978
TOTAL PGMNAME moprcnts					4,314	6,808	3,831	14,953	33.29%
TOTAL					4,314	6,808	3,831	14,953	46.1

45-3

45-3

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Title Employee Count Questions  
**Audit Request #81 – Item 1**

KW  
6/18/12  
JAP

PBC

The following companies that are included in the Headcount driver calculation are included in the NEER balances in the Mass Formula calculation:

- NextEra Project Mgmt
- NextEra Maine Op Svcs
- NextEra Operating Svcs
- NextEra Power Mktg
- NextEra N Mex Op Svcs
- WindLogics Inc
- Gexa Energy LP

In October, 2011 FPL Group Resources changed its name to NextEra Energy Infrastructure, LLC, which is the parent to the Transmission companies - LoneStar Transmission, New Hampshire Transmission and NextEra Energy Transmission (formerly US Transmission). All of the transmission companies are in the Mass Formula calculation.

NextEra Energy Inc. includes the aviation employees and the .13% related to this headcount is being charged to NEER via this driver.

45-3  
1

45-3  
1

KW  
6/8/12  
JLP

Title Space Drivers

Square Footage Drivers January 2010

Sum of Total Bus Unit Description	Bidg Code							Summary			
	GO	JSA	JBS	JBC	JBD	JBE	LFO	Grand Total	GO	JB Sum	LFO
Business Strategy & Policy	317,982	12,288	3,806	53,665	8,257			385,996	317,982	78,014	1,282
Corporate Communications	28,851		31,732	2,023			1,282	83,888	28,851	33,755	5,156
Corporate Real Estate	13,251	6,688	17,115	26,845	14,458	12,103	5,168	95,513	13,251	77,106	0
Customer Service	140,226							80,173	220,399	140,226	0
Energy Marketing & Trading					11,438	3,373				14,812	14,812
Engineering & Construction			7,200		2,077		6,420			15,697	15,697
Financial	38,896		4,439	5,722	33,024			371	82,452	38,896	371
Florida Power & Light Company	12,076								12,076	12,076	0
FPL Energy Power Mktg						24,794			24,794	24,794	0
FPL Energy Services	3,817								3,817	3,817	0
FPL FiberNet	23,832			170					24,002	23,832	170
FPL Group	11,917				30,584				42,502	11,917	30,584
FPLES - Ready Power					2,348	1,076			44,902	21,082	23,820
General Counsel	21,082				484		21,477		484	21,082	484
Govt Affairs - Fed					1,015				1,015	1,015	0
Govt Affairs - State					51,559	1,722			66,582	13,170	53,382
HR & Corporate Services	13,170								458,340	426,303	27,800
Information Management	426,303			27,800			5,238		33,031	4,085	28,895
Integrated Supply Chain	4,085				28,762		173		13,279	7,412	5,867
Internal Auditing	7,412			5,867					191,723	151	191,673
NextEra Energy Resources	151	18,247		36,622	4,472	129,231			54,357	10,557	73,628
Nuclear Division	10,557	9,527		0,097	58,201				208,018	54,357	105,333
Power Generation		54,357							89,887	42,798	105,333
Power Systems	59,887			42,418	380		105,333		208,018	59,887	105,333
Regulatory Affairs	19,143				7,524				26,657	19,143	7,524
Resource Planning	11,810		237						12,048	11,810	237
Grand Total	1,164,558	102,005	64,629	209,229	254,926	204,271	197,550	2,197,068	1,164,558	834,960	197,550

Affiliates

39,717 252,345 0 292,061

Affiliate %

To KO-12

3.41%	30.22%	0.00%	13.29%	2006-2010 percentages
0.01%	25.91%		9.85%	NEER
0.33%	0.83%		42.41%	FPLES
2.05%	0.02%		11.09%	FiberNet
1.02%	3.68%		1.93%	Other

7.19% 22.11% 0.00% 2007-2008 percentages

5.22% 14.85% 0.00% 2005-2006 percentages

as of 1/1/10

454

Source: Req. 39 Item 1c

2011 AMF Drivers Misc.xls

454





KW  
6/8/12  
JHP

Business Unit	Locn	Work Order	Description	Depr Life	Monthly Annual Depr.	Project to Date	In-Srv Date	Months Amortized Thru Dec 10	Accumulated Amortization Thru Dec 10	Net Book Thru Dec 10	Annual Amortization	2007	2008
<b>Information Management</b>													
	37	7129	Infrastructure Servers/Network Development	60	34,588.99	2,075,219.57	Jul-99	60	2,075,219.57	0.00	0	X2	24.35%
	38	7772	New System Interapplications-Enablers 1999 Dev.	60	7,452.60	447,155.78	Jul-00	60	447,155.78	0.00	0	X2	24.35%
	40	7053	NT Website Dev - (Dns Only)	60	61,904.15	3,714,248.86	Jul-99	60	3,714,248.86	0.00	0	X2	24.35%
	41	7049	Sys Mgmt Project - Development	60	95,002.02	5,700,121.40	Jul-99	60	5,700,121.40	0.00	0	X2	24.35%
	41	8251	Mail, Messaging & Print Management - Development	60	23,621.79	1,417,307.47	Jul-01	60	1,417,307.47	0.00	0	X2	24.35%
	41	8261	Systems Management - 2000 (Development)	60	22,767.99	1,366,079.67	Jul-01	60	1,366,079.67	0.00	0	X2	24.35%
2002	009101		Windows 2000 Develop / Deployment - File / Print	60	7,900.00	450,000	Jul-02	60	450,000.00	-	0	X2	24.35%
2002	003700		Windows 2000 Develop / Deployment - WS Data	60	7,933.33	476,000	Jul-02	60	476,000.00	-	0	X2	24.35%
2002	Multiple		Communication Services - IMC / IMA	60	9,619.67	577,000	Jul-02	60	577,000.00	-	0	X2	24.35%
2002	Multiple		Communication Services - Paging	60	8,338.67	502,000	Jul-02	60	502,000.00	-	0	X2	24.35%
2002	004101		Lotus Notes - e-mail Infrastructure Improvements	60	28,900.00	1,734,000	Jul-02	60	1,734,000.00	-	0	X2	24.35%
2002	004003		Enterprise Application Integration	60	31,466.67	1,888,000	Jul-02	60	1,888,000.00	-	0	X2	24.35%
2002	003100		Network Security	60	6,833.33	410,000	Jul-02	60	410,000.00	-	0	X2	24.35%
2002	004006		Corporate Information Portal	60	31,833.33	1,910,000	Jul-02	60	1,910,000.00	-	0	Y7	5.72%
2003	37	1054	MICROSOFT DESKTOP SOFTWARE	60	20,201.24	1,572,075	Jul-03	60	1,572,074.57	-	0	Y2	21.70%
2003	3700	6266	INFORMATION TECHNOLOGY OPTIMIZATION	60	13,990.60	839,440.00	Jul-03	60	839,440.00	-	0	Y2	21.70%
2003	4116	6266	INFORMATION TECHNOLOGY OPTIMIZATION	60	2,453.82	147,229.00	Jul-03	60	147,229.00	-	0	Y2	21.70%
2003	5108	6288	INFORMATION TECHNOLOGY OPTIMIZATION	60	13,566.82	814,129.00	Jul-03	60	814,129.00	-	0	Y2	21.70%
2003	60100	6288	INFORMATION TECHNOLOGY OPTIMIZATION	60	11,899.48	713,969.00	Jul-03	60	713,969.00	-	0	YS1	10.44%
2003	51	1572	ORACLE LICENSE PURCHASES 2003-2004	60	8,448.33	506,800.00	Jul-03	60	506,800.00	-	0	Y2	21.70%
2005	37	1842	Microsoft XP Migration Primary Use	60	7,822.82	468,869.44	Jul-04	60	468,869.44	-	0	Y2	21.70%
2005	601	1937	Security Controls and Architecture	60	5,448.33	506,800.00	Jul-04	60	506,800.00	-	0	Y2	21.70%
<b>TOTAL INFORMATION MANAGEMENT</b>					<b>470,619.19</b>	<b>28,237,151.66</b>			<b>28,237,151.66</b>	<b>0.00</b>	<b>0</b>		
<b>Finance Business Unit</b>													
	000	7349	FMIP - ARMS (CARMS/Billing)	60	52,355.42	3,141,325.21	Jul-00	60	3,141,325.21	0.00	0	X2	24.35%
<b>TOTAL FINANCE BUSINESS UNIT</b>					<b>52,355.42</b>	<b>3,141,325.21</b>			<b>3,141,325.21</b>	<b>0.00</b>	<b>0</b>		
<b>Corporate Services</b>													
	601	8269	E-Business-Security Infrastructure (IMA) Development	60	11,689.97	701,399.04	Jul-01	60	701,399.04	0.00	0	X2	24.35%
2005	40	8882	Corporate Information Portal Carryout	60	24,939.89	1,496,393.69	Jul-04	60	1,496,393.69	-	0	Y2	21.70%
2005	40	1951	SAP - Enterprise Infrastructure 2004 (IM Funded) - Arch Dev	60	7,780.26	467,415.87	Jul-04	60	467,415.87	-	0	Y2	21.70%
New 2006 - added 1/2 yr Depr.	40	1951	SAP - Enterprise Infrastructure 2005 (IM Funded) - Arch Dev	60	1,742.27	104,536.20	Jul-05	57	115,860.96	-	0	YS3	11.00%
2005	51	9826	Enterprise Systems - Management Tools	60	40,920.88	2,455,252.54	Jul-03	60	2,455,252.54	-	0	X2	24.35%
2005	601	8732	E-Business-Security Infrastructure-Network Security 2001	60	8,903.72	534,223.23	Jul-02	60	534,223.23	-	0	X2	24.35%
2009	4012	7732	ESIS Replacement	60	7,129.79	427,737.00	Jul-09	6	42,773.70	385,008.30	65,567	YK	28.40%
<b>TOTAL CORPORATE SERVICES</b>					<b>6,197,006.42</b>				<b>5,813,322.88</b>	<b>385,008.30</b>	<b>65,567</b>		<b>28.40%</b>
<b>TOTALS</b>					<b>37,565,483.29</b>				<b>35,006.30</b>	<b>85,567.00</b>		<b>654.89%</b>	<b>28.40%</b>
									<b>2006</b>	<b>308,744.69</b>	<b>1,284,767.26</b>	# of Assets	<b>29.00</b>
									<b>2007</b>	<b>1,893,555.40</b>	<b>2,876,850.92</b>	Avg %	<b>22.93%</b>
									<b>Variance</b>	<b>(1,208,547.10)</b>	<b>(2,791,393.92)</b>		

NOTES: 1. Using balances as of December 2005 based on the Capitalized Software schedule provided by Fabien Tejedor, Information Management  
 2. New additions are amortized 6 months in the first and last year  
 3. Capital Software lives are 5 yrs (60 months)

441  
To KO-12

45-6

45-6

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

No: Title Person  
ASC 715 - PENSION EXPENSE ALLOCATION 2011  
PRELIMINARY

**CONFIDENTIAL** *David J. Jan 21/11*  
*2/1/11 JHP*

p2

FAS 158 entry support Final Expense for 2011

	2011	2010	2009	2008	2007	2006
<b>Total Payroll &amp; Pension Expense</b>	1,179,142,270	(81,493,994)	(4,438,480)	(4,438,480)	(53,237,755)	(53,237,755)
Utility	770,300,789	66.33%	(53,237,755)	(48,878)	(48,882)	(590,780)
NEE	8,678,258	0.74%	(590,780)	(48,878)	(48,882)	(590,780)
<b>Capital &amp; Subsidiaries:</b>						
NEER and Subs	383,775,915	32.54%	(28,623,853)	(2,210,334)	(2,210,329)	(28,523,953)
Fibernet	11,006,850	0.93%	(760,681)	(63,381)	(63,360)	(760,681)
Energy Services	5,378,858	0.45%	(371,825)	(30,960)	(30,955)	(371,825)
Subtotal Cap and Subs	400,163,223	33.94%	(27,856,480)	(2,304,715)	(2,304,704)	(27,856,480)
<b>Sum</b>	1,179,142,270	100%	(81,493,994)	(6,791,168)	(6,791,168)	(81,493,994)
NEE + Utility Income		66.06%	(63,837,635)			

Service Cost Information - Isolated for Utility/Grp only

	2011	2010	2009	2008	2007	2006
Utility	39,542,018	3,295,170	3,295,168	39,542,018		
NEE	228,267	16,891	16,856	228,267		
<b>Group Cap and Subs:</b>						
Group Capital	5,296,060	524,668	524,672	6,296,060		
NextEra CSI	2,540,198	211,686	211,683	2,540,199		
Seabrook	7,922,754	660,224	660,230	7,922,754		
Duane Arnold	2,449,589	204,138	204,141	2,449,589		
Point Beach	3,569,441	297,498	297,453	3,569,441		
Group Capital Subtotal	22,778,143	1,895,174	1,898,179	22,778,143		
Grand Total	62,546,428	5,212,195	5,212,203	62,546,428		

Group expense net of service cost for monthly Utility and Group JV detail =  
 <-> - <-> = Jan (68,828)  
 <-> - <-> = Feb - Dec (68,838)

Recording information -  
 Utility -  
 Utility records 100% of allocated pension asset and expense credit evenly throughout year on a JV.  
 Monthly asset entry is booked to 186,190, loc 28, EAC 760.  
 Monthly expense credit entry is booked to W/O 2850-91-000-050-023 EAC 760 transferring to 928,202.  
 Then service cost is backed out of the above by crediting 928,202 and debiting 928,203.  
 This isolates utility service cost component to be used for various allocations.  
 Recap Expense net of service cost 928,202  
 Service cost utility 928,203

Group -  
 Group records 100% of allocated pension asset and credit expense evenly throughout year on a JV.  
 Expense credit is reversed out on same entry as Group has no P&L.  
 Monthly asset entry is booked to SAP 2802100  
 Monthly expense credit entry is booked to SAP 5300710-10073  
 Then a matching offset entry is booked to SAP 6300710-10074 and interco receiv.  
 with FPL is reduced by expense credit amount in SAP 2000205-10165-1000.  
 Group expense and service cost are booked at FPL via JV with offset going to interco payable 234,300.  
 Recap Group expense net of service cost 928,202  
 Group service cost at utility 928,203

ED = (32,581,278) total both

X Traced to actuary report

Per 12-3  
 (A)  $\frac{1}{2} \times (26,618,878)$  (C)  
 (26,910,876)  
 (291,998)

EO = 16290636 47-30182

47-1

2011  
 RIFAS 87, 108, 112, SERP/FAS 87/Pension annual expense alloc.

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

ABC

**CONFIDENTIAL**

P2.1  
New  
12/11/2  
JMP

Nextera Energy, Inc Title Post Retirement  
ASC 715 - POST RET EXPENSE ALLOCATION 2011  
PRELIMINARY & FINAL

revised electronically

		P2.10 6,034	P2.9 27,871,475	(A)			
<b>Total Eligible Actives and Expense</b>							
Utility	Co 1508	4,472	74.11%	20,656,486	1,721,373	1,721,374	20,656,487
NEE	Co 1109	7	0.12%	32,333	2,699	2,694	32,333 <->
<b>Capital &amp; Subsidiaries:</b>							
NEER Capital	Co 2989 1200	1	0.02%	4,619	384	385	4,619
NEER Subs	Co 2000	1,508	24.98%	6,865,559	580,466	580,463	6,965,559
FiberNet	Co 1241	25	0.41%	115,477	9,624	9,623	115,477
Energy Services	stays at Co 1200	21	0.35%	97,000	8,067	8,063	97,000
Subtotal Cap and Subs		1,555	100.00%	7,182,656	588,561	588,554	7,182,655
<b>Total Profit</b>		6,034	1	27,871,475	2,322,633	2,322,622	27,871,475
<b>NEE + Utility Expense</b>			74.23%	20,688,819			

Service Cost Information-Isolated for Utility/NEE only

Utility	P2.10 3,985,363	332,946	332,947	3,985,363
NEE	8,508	709	709	8,508 <->
<b>Group Cap and Subs:</b>				
Group Cap	167,998	13,998	14,000	167,998
NextEra OSI	1,358	115	113	1,358
Seabrook	583,635	48,639	48,636	583,635
Duane Arnold	326,734	27,389	27,395	326,734
Point Beach	351,057	29,252	29,253	351,057
Group Cap and Subs Total	1,432,782	119,393	119,389	1,432,782
	5,436,653	453,048	453,055	5,436,653

Group expense net of service cost for monthly JV 22 detail =<-> -<->

<->	2,699	2,694
<->	709	709
	1,990	1,985

Recording information-

Utility -

Utility records 100% of allocated OPEB liability and expense evenly throughout year on JV.  
Monthly asset entry is booked to 228.370, loc 23, EAC 752.  
Monthly expense entry is booked to WO 2946-91-000-000-026 EAC 752 translating to 926.300.  
Then service cost is backed out of the above by crediting 926.300 and debiting 926.301.  
This isolates utility service cost component to be used for various allocations.

Recap	Expense net of service cost	926.300
	Service cost utility	926.301

NEE -

Group records 100% of allocated OPEB liability and expense evenly throughout year on JV.  
Expense is reversed out on same entry as Group has no P&L.  
Monthly asset entry is booked to 253.502 (SAP 3749660).  
Monthly expense entry is booked to 920.100 (SAP 5300720-10075).  
Then a matching offset entry is booked to 920-181 (SAP 5300720-10075) and interco recelv.  
with FPL 146.100 (SAP 2080205-1500).  
Expense comes back to FPL through intercompany bill paid on one month lag.  
It shows as Cash Voucher source in 926.300 for expense net of service cost and 926.301 for service cost.  
Group totals will be identified as CV source while utility uses JV source.

Recap	Expense net of service cost	926.300
	Group service cost at utility	926.301

(A) Traced to actuarial report  
August 23

(B) 1/2 yr 10,328,243 (C)

Be12-3

10,344,412

16,169 immaterial

47-2

2011

R:\FAS 87, 106, 112, SERP\Post Retirement\Post Ret Expense Allocation.xls

47-2

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

KW  
4/27/12  
JWP

FPL  
PENSION EXPENSE  
HTY DECEMBER 31, 2011  
KATHY WELCH  
APRIL 26, 2012  
WORKPAPER 47  
SOURCE: WP 3, 23, 31

Title GL Entries Jan-June

MONTH	186.19	926.202	926.203	926.202	926.3	228.37	926.301	926.3
		DEF. PENSION	SERV. COST	SERV. COST	POST-RET		SERV. COST	SERV. COST
		PENSION	PENSION	PENSION			POST RET.	POST RET.
JANUARY	4,436,475.00	(4,436,475.00)	3,295,170.00	(3,295,170.00)	1,721,373.00	(1,721,373.00)	332,948.00	(332,948.00)
FEBRUARY	4,436,480.00	(4,436,480.00)	3,295,168.00	(3,295,168.00)	1,721,374.00	(1,721,374.00)	332,947.00	(332,947.00)
MARCH	4,436,480.00	(4,436,480.00)	3,295,168.00	(3,295,168.00)	1,721,374.00	(1,721,374.00)	332,947.00	(332,947.00)
APRIL	4,436,480.00	(4,436,480.00)	3,295,168.00	(3,295,168.00)	1,721,374.00	(1,721,374.00)	332,947.00	(332,947.00)
MAY	4,436,480.00	(4,436,480.00)	3,295,168.00	(3,295,168.00)	1,721,374.00	(1,721,374.00)	332,947.00	(332,947.00)
JUNE	4,436,480.00	(4,436,480.00)	3,296,168.00	(3,296,168.00)	1,721,374.00	(1,721,374.00)	332,947.00	(332,947.00)
	26,618,875.00	(26,618,875.00)	19,771,010.00	(19,771,010.00)	10,328,243.00	(10,328,243.00)	1,997,661.00	(1,997,661.00)

Total 926.202 (46,389,885.00) (26,618,875.00) 47-1 (26,910,876) per 12-3p11 - Diff immaterial & retained  
 Total 926.203 19,771,010.00  
 Total 926.3 10,328,243.00  
 10,344,112 per 12-3p11  
 (16,290,632) 47-2 47-1

47-3 p 1

47-3 p 1

PBC

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-El, ACN 12-100-4-1  
HTY 12/31/2011

KW  
4/27/12

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Doc type : SA ( G/L account document ) Normal document  
 Revised by : DCD/WRK  
 Doc. Number : 20025291  
 Doc. date : 07/15/2011  
 Calculation Date : 07/15/2011  
 Fiscal year : 2011  
 Revised date : 07/15/2011  
 Revised : 07  
 Ref. doc. : 15080855 ALLOC  
 Doc. currency : USD  
 Doc. Mfr. Descr : Rate, Post Ret, SERP Alloc

Title GL Entries July-Dec

Item#	Cr/Dr	Dr. Prt.	Account	G/L Acct. Long Desc.	Amount	Cr/Dr	Profit Ct.	Order	ISS element	Reg. year	Dr.	SO Desc.
1	40	1500	2802100	EMPLOYEE BENEFIT ASSET	4,436,480.00	✓	6780					Pension Benefit - FPL
2	40	1500	5300710	EMPLOYEE BENEFITS: Pension FRS Credits	3,285,168.00	✓	6785	612000				Pension Service Cost Only - FPL
3	50	1500	5300710	EMPLOYEE BENEFITS: Pension FRS Credits	7,721,698.00	✓	6785	612000				Pension Benefit Net of Service Cost - FPL
4	40	1500	5300720	EMPLOYEE BENEFITS: Post Retirement Benefits	3,389,827.00	✓	6785	612000				Post Retir Cost Net of Service Cost - FPL
5	40	1500	5300720	EMPLOYEE BENEFITS: Post Retirement Benefits	332,947.00	✓	6785	612000				Post Retirement - Service Cost Only - FPL
6	50	1500	5300720	EMPLOYEE BENEFITS: Post Retirement Benefits	1,721,374.00	✓	6780					Post Retirement Cost Annual - FPL
7	40	1500	3743600	RESERVE: Post-Retirement Benefits	228,075.00	✓	6780	637000				Medical Subsidy Receipts Annual - FPL
8	50	1500	2000000	RESERVE: Post-Retirement Benefits	228,075.00	✓	6780					DB SERP Cost - FPL
9	40	1500	3743600	RESERVE: Post-Retirement Benefits	51,306.00	✓	6771	654000				DB SERP Cost Annual - FPL
10	50	1500	3743610	SERP / UNQUALIFIED PENSION LIABILITY	53,306.00	✓	6780					

(2,710,106) Expense Entries  
 x.6 months  
 (1,629,963.6) Credit to assets = 1/2 yr per actuarial reports  
 47-F

CONFIDENTIAL - RATE CASE AR NO. 31

47-3-02

47-3 p2

SOURCE

CONFIDENTIAL - RATE CASE AR NO. 48

48-1

48-1

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AUDIT REQUEST #48

CONFIDENTIAL

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Executive	FPL %	Comments
[Redacted]	66%	
[Redacted]	90%	
[Redacted]	10%	(Officer started in August 2011; effective December 2011 the percentage was 50%)
[Redacted]	0%	Officer is charged below the line.
[Redacted]	100%	capitalized portion 36%
[Redacted]	66%	
[Redacted]	50%	capitalized portion 33%
[Redacted]	56%	capitalized portion 27%
[Redacted]	100%	capitalized portion 49%
[Redacted]	100%	capitalized portion 66%
[Redacted]	66%	
[Redacted]	100%	
[Redacted]	100%	
[Redacted]	86%	capitalized portion 37%
[Redacted]	66%	
[Redacted]	99%	
[Redacted]	100%	
[Redacted]	50%	capitalized portion 33%
[Redacted]	100%	capitalized portion 60%
[Redacted]	0%	Officer is charged below the line.
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	2%	
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	66%	
[Redacted]	82%	
[Redacted]	3%	
[Redacted]	66%	

36 (A) See WP 48-2. (A)

35 Note: We judgmentally selected these officers from the MFR, Schedule C-31 update, the ...  
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E

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39 Florida Power & Light Co.  
40 Rate Case  
41 DK# 120015-EI, ACN 12-100-4-1  
42 HTY 12/31/2011  
43 Title Officers' Salary Allocations

G

WJ  
10/11/12  
10/12/12

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011  
Title Officers Salary Allocations  
**RESPONSE TO AR 54(2)**

*Key  
6/27/12  
20/27/12*

Attached are the 2011 expense reports for the officers listed in this AR. In the course of collecting the attached expense reports, it has come to FPL's attention that a small number of items on the reports for Pamela Rauch were inadvertently recorded to work orders or internal orders that are predominantly charged to FPL above the line, when in fact they should have been recorded to work orders and internal orders that are charged below the line. (FPL used "work orders" prior to the SAP conversion in mid-2011 and has been using "internal orders" thereafter). Those items are identified with an asterisk in the left margin in the attached copy of Ms. Rauch's reports. FPL will make a correcting entry on its books this month to transfer those items to the appropriate, below-the-line work orders and internal orders. *See WP 48-2.2*

*Note: Audit staff reviewed the remaining expense reports and they appeared to relate to reasonable business expenses. @*

SOURCE



CONFIDENTIAL

48-2.1

SOURCE

CONFIDENTIAL - RATE CASE AR NO. 54 - ITEM NO. 2

Pam Rauch's 2011 Expenses to be Reversed in June 2012

From WP48-2.1:

Date of Charge	Amount	Work Order/Internal Order
11/29/2010	\$ 1,440.03	7779-90-000-290-602-901
2/16/2011	\$ 625.11	7779-90-000-290-602-901
Sub- Total	\$ 2,065.14	Charged to 921200

6/2/2011	\$ 1,500.00	6120001638
6/2/2011	\$ 31.99	6120001638
6/2/2011	\$ 59.00	6120001638
6/6/2011	\$ 750.00	6120001638
6/14/2011	\$ 812.70	6120001638
6/20/2011	\$ 845.60	6120001638
7/5/2011	\$ 15.83	6120001638
7/5/2011	\$ 291.15	6120001638
7/8/2011	\$ 948.80	6120001638
8/19/2011	\$ 2,889.26	6120001638

Sub-Total \$ 8,144.33  
 Total \$ 10,209.47

99%	\$ 8,062.89	Charged to FERC 921000
1%	\$ 81.44	Charged to FERC 426400
	<u>\$ 8,144.33</u>	

Summary:

\$ 2,065.14 Charged to 921200  
 \$ 8,062.89 Charged to 921000  
\$ 10,128.03 Note: Amounts charged to be reversed in June 2012.

(D) Amount is immaterial. Pass

CONFIDENTIAL

Title Office Salary Allocations  
 Florida Power & Light Co.  
 Rate Case  
 DK# 120015-EL ACN 12-100-4-1  
 HTY 12/31/2011

08/27/12  
11/27/12

48-2.2

48-2.2



A B C D

1 Florida Power & Light Co.  
 2 Rate Case  
 3 Dkt# 120015-EI, ACN 12-100-4-1  
 4 HTY 12/31/2011  
 5 Title Officers Salary Allocations  
 6

*kw 6/27/12*  
*6/27/12*

	2011	2012 Projected	2013 Projected
7 [REDACTED] 48-3.1	66%	66%	64%
8 [REDACTED]	0%	0%	0%
9 [REDACTED]	0%	0%	0%
10 [REDACTED]	0%	0%	0%
11 [REDACTED] 48-3.1	15.5%	15%	15%
12 [REDACTED] (1)	54%	0%	0%
13 [REDACTED]	0.07%	0%	0%
14 [REDACTED]	0%	0%	0%

15 (1) [REDACTED] held the position of CFO of NextEra Energy, Inc. for most of 2011,  
 16 transferring to NextEra Energy Resources in October of 2011.

17 Note: There were no amounts charged to capital in 2011 and nothing is projected for 2012 and 2013

48-3

SOURCE 

CONFIDENTIAL

48-3

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KY 6/27/12

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3 Staff Audit No. 80

5 1. Job Descriptions

1 Florida Power & Light Co.  
2 Rate Case  
3 Dkt# 120015-EI, ACN 12-100-4-1  
4 HTY 12/31/2011

5 Title Officer Salary Allocations

6 48-3  
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48-3.2

**VP & General Counsel** - Responsible for managing the legal function. Counsels management on the legal implications of all company activities and problems; provides legal services as required in judicial proceedings; keeps abreast of legislative and administrative regulatory developments. Obtains the services of outside counsel as required to complement available Internal legal resources. This role operates as a key advisor to the Executive Vice President & General Counsel, NextEra Energy, Inc., and the President & CEO, NextEra Energy Resources.

- Specific duties include, but are not limited to:
- Oversee development and implementation of policies and procedures to ensure compliance with laws, rules and regulations that are relevant to NextEra Energy Resources business operations.
  - Interpret laws, rulings, and regulations for NextEra Energy Resources.
  - Apprise senior leadership of applicable new laws, developments in corporate legal matters and of the progress and results of relevant court cases.
  - Participate in strategy and planning as related to legal issues. Provide sound business judgment, strategic thinking, and broad perspective across the organization and add value as the senior member of the General Counsel team.
  - Supplement in-house legal work, as required, by carefully selecting outside legal assistance and monitor and evaluate their activities.
  - Coach and develop employees within the General Counsel function to ensure there is appropriate organizational development, succession planning, and performance management across all areas of the function.
  - Develop strategic partnerships within General Counsel and across the organization to support corporate goals.

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**VP, Controller & Chief Accounting Officer**  
This role operates as a key advisor to the CFO and the Audit Committee of the Board of Directors. Direct reports for this position include: Sarbanes-Oxley compliance, financial reporting, FPL Group accounting, tax accounting and accounting policy and research. Controllers of operating companies (FPL, NextEra and FPL FiberNet) have a "dotted" line reporting relationship.

- Specific duties include, but are not limited to:
- Oversee the monthly, quarterly, and year-end closing process for the Company, including consolidation of operating companies.
  - Ensure the Company's compliance with Generally Accepted Accounting Principles (GAAP).

CONFIDENTIAL

48-3.1

SOURCE



RATE CASE AR NO. 80

48-3.1

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Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

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10/27/12

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Title Officers Salary Allocation

- Ensure compliance to requirements of the Securities and Exchange Commission (SEC), the Financial Accounting Standards Board (FASB), the Florida Public Service Commission (PSC) and the Federal Energy Regulatory Commission (FERC).
- Maintain the Company's accounting policies and procedures, ensuring adequate controls and safeguards. Ensure compliance with existing policies and procedures and review accounting research for compliance issues. Oversee monitoring, testing, and implementation of controls relative to Sarbanes-Oxley compliance.
- Develop and maintain effective relationships with the internal teams and the external auditors (Deloitte & Touche LLP).
- Maintain working knowledge of cost of service based rate regulatory process. While not directly responsible for testimony, must provide support and direction, ensuring actions taken are consistent with objectives of the Company.
- Lead the accounting organization's participation in current and planned technology and system upgrades or implementations including ERP systems.
- Participate in strategy and planning as related to accounting issues. Provide sound business judgment, strategic thinking, and broad perspective across the organization and add value as the senior member of the accounting team.
- Coach and develop the individuals within the accounting function to ensure there is appropriate organizational development, succession planning, and performance management across all areas of the function.
- Develop strategic partnerships within accounting and across the organization to support corporate goals.

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2. Allocation Methodology

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time charged to FPL is not pre-determined or fixed; hours are direct charged as work is performed on behalf of FPL.

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FPL reviewed options for allocations of the cost pool(s) where there were no specific driver(s) and elected to use the average of Payroll, Revenues and average Gross Property Plant and Equipment. This methodology is commonly referred to as the "Massachusetts Formula" and has been an industry standard for rate regulated allocations. The forecasted amounts for each of the three components are estimated for all entities and given equal weight. An average is then computed for each operating entity, which when compared to the total, yields a ratio used to allocate its share of the cost pool.

CONFIDENTIAL

48-3.2

SOURCE 

RATE CASE AR NO. 80

48-3.2

**CONFIDENTIAL**

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

PBC

SALES TAX PAYMENT ENTRIES										Title Sales Tax Entries For 2011									
JAN 2011 - JUN 2011																			
Co	Date	Account	Locn	Chg	Amount	SourceCode	Real	Vch/Frame	Vendor	SAC	Description	PayeeName	InvoiceDate	Batch	Transaction Number	Del Locn	Worksheet	Feeder ID	
Jan	1/201102	241.41	10		(1,665,426.24)	52450	450	1047	596001874	790	Sales Tax Est-1/11 STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	10	KX000G1	SA01
Jan	1/201102	241.31	13		(4,100,671.35)	52450	450	1047	596001874	790	Sales Tax Est-1/11 STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	10	KX000G1	SA01
Jan	1/201102	241.41	10		1,394,068.03	52450	450	1047	596001874	790	Sales Tax Est-2/11 STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	13	KX000G1	SA01
Jan	1/201102	241.31	13		7,687,938.67	52450	450	1047	596001874	790	Sales Tax Est-2/11 STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	10	KX000G1	SA01
Jan	1/201102	241.41	10		2,148,420.02	52450	450	1047	596001874	790	Sales Tax-Purchase Tax STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	13	KX000G1	SA01
Jan	1/201102	241.31	13		13,986,821.16	52450	450	1047	596001874	790	Sales Tax-Elec & Vend STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862	9	KX000G1	SA01
Jan	1/201102	456	9		(1,066.80)	52450	450	1047	596001874	999	Collection Allowance STATE OF FLORIDA	1900013862	STATE OF FLORIDA	2/15/2011	1047	1900013862			
Jan	1/201102	Total			19,462,076.51	52450	450												
Feb	1/201103	241.41	10		(1,394,068.03)	52450	450	1076	596001874	790	Sales Tax-EST 2/11 STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	10	KX000G1	SA01
Feb	1/201103	241.31	13		(7,687,938.67)	52450	450	1076	596001874	790	Sales Tax-EST 2/11 STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	13	KX000G1	SA01
Feb	1/201103	241.41	10		1,394,062.45	52450	450	1076	596001874	790	Sales Tax-EST 3/11 STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	10	KX000G1	SA01
Feb	1/201103	241.31	13		7,805,570.27	52450	450	1076	596001874	790	Sales Tax-EST 3/11 STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	13	KX000G1	SA01
Feb	1/201103	241.41	10		2,207,938.83	52450	450	1076	596001874	790	Sales Tax-Purch SAP STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	13	KX000G1	SA01
Feb	1/201103	241.31	13		12,954,748.51	52450	450	1076	596001874	790	Sales Tax-Elec & Vend STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064	9	KX000G1	SA01
Feb	1/201103	456	9		(1,013.17)	52450	450	1076	596001874	999	Collection Allowance STATE OF FLORIDA	1900022064	STATE OF FLORIDA	3/16/2011	1076	1900022064			
Feb	1/201103	Total			14,989,290.17	52450	450												
Mar	1/201104	241.31	13		(7,505,670.27)	52450	450	1105	596001874	790	Sales Tax Est 3-11 STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	10	KX000G1	SA01
Mar	1/201104	241.41	10		(1,394,062.45)	52450	450	1105	596001874	790	Sales Tax Est 3-11 STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	13	KX000G1	SA01
Mar	1/201104	241.31	13		7,604,578.15	52450	450	1105	596001874	790	Sales Tax Est 4-11 STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	10	KX000G1	SA01
Mar	1/201104	241.41	10		1,502,988.15	52450	450	1105	596001874	790	Sales Tax Est 4-11 STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	13	KX000G1	SA01
Mar	1/201104	241.31	13		14,683,334.40	52450	450	1105	596001874	790	Sales Tax-Elec & Vend STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	9	KX000G1	SA01
Mar	1/201104	241.41	10		2,533,583.51	52450	450	1105	596001874	790	Sales Tax-Purch SAP STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377	13	KX000G1	SA01
Mar	1/201104	456	9		(1,048.54)	52450	450	1105	596001874	999	Collection Allowance STATE OF FLORIDA	1900030377	STATE OF FLORIDA	4/14/2011	1105	1900030377			
Mar	1/201104	Total			17,233,813.83	52450	450												
Apr	1/201105	241.31	13		(7,804,578.15)	52450	450	1136	596001874	790	Sales Tax Est-4/11 STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	10	KX000G1	SA01
Apr	1/201105	241.41	10		(1,502,988.15)	52450	450	1136	596001874	790	Sales Tax Est-4/11 STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	13	KX000G1	SA01
Apr	1/201105	241.31	13		8,793,820.55	52450	450	1136	596001874	790	Sales Tax Est-5/11 STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	10	KX000G1	SA01
Apr	1/201105	241.41	10		1,780,868.04	52450	450	1136	596001874	790	Sales Tax Est-5/11 STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	13	KX000G1	SA01
Apr	1/201105	241.41	10		3,285,788.96	52450	450	1136	596001874	790	Sales Tax-Purch SAP STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	13	KX000G1	SA01
Apr	1/201105	241.31	13		15,632,280.25	52450	450	1136	596001874	790	Sales Tax-Elec & Vend STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577	9	KX000G1	SA01
Apr	1/201105	456	9		(1,070.13)	52450	450	1136	596001874	999	Collection Allowance STATE OF FLORIDA	1900038577	STATE OF FLORIDA	5/13/2011	1136	1900038577			
Apr	1/201105	Total			20,383,932.87	52450	450												
May	1/201106	241.31	13		(8,793,820.55)	52450	450	1164	596001874	790	Sales Tax Est 5/11 STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	10	KX000G1	SA01
May	1/201106	241.41	10		(1,780,958.64)	52450	450	1164	596001874	790	Sales Tax Est 5/11 STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	13	KX000G1	SA01
May	1/201106	241.31	13		9,914,535.88	52450	450	1164	596001874	790	Sales Tax Est 6/11 STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	10	KX000G1	SA01
May	1/201106	241.41	10		1,116,238.17	52450	450	1164	596001874	790	Sales Tax Est 6/11 STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	13	KX000G1	SA01
May	1/201106	241.31	13		18,246,157.59	52450	450	1164	596001874	790	Sales Tax-Elec & Vend STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	9	KX000G1	SA01
May	1/201106	241.41	10		2,348,087.11	52450	450	1164	596001874	790	Sales Tax-Purch SAP STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159	13	KX000G1	SA01
May	1/201106	456	9		(1,025.81)	52450	450	1164	596001874	999	Collection Allowance STATE OF FLORIDA	1900046159	STATE OF FLORIDA	6/8/2011	1164	1900046159			
May	1/201106	Total			19,848,811.75	52450	450												
Grand Total					81,637,724.33														

\*Returns are prepared and paid in the subsequent month

It appears that the collection allowance is being recorded above the line. Acc 456 is Other Electric Revenues. Acc 4172800 is Other Base Revs-Retail

The Revenue Adjustments do not include any adj for sales tax allowance.

on the filing as part of 456 Other Elect Revs-misc - 400,325,000.

BPM tax 6/15/12 6/15/12

57-1 91

Source: Reg # 63

57-1 92

**CONFIDENTIAL** *kw*

SALES TAX PAYMENT ENTRIES									
JUL 2011 - DEC 2011									
Account	Assignment	DocumentNo	BusA	Type	Doc. Date	Period	PK	Amount in local cu	Text
3200510	20110890	1900003615	A01	ZM	7/14/2011	7	40	17,185,132.57	Sales Tax-Elec & Vending
3200500	20110921	1900003615	A01	ZM	7/14/2011	7	50	(1,118,536.17)	Sales Tax-Est 6/11
3200510	20111017	1900003615	A01	ZM	7/14/2011	7	50	(9,914,535.88)	Sales Tax-Est 6/11
3200500	20110921	1900003615	A01	ZM	7/14/2011	7	40	1,707,915.19	Sales Tax-Est 7/11
3200510	20111018	1900003615	A01	ZM	7/14/2011	7	40	9,925,554.58	Sales Tax-Est 7/11
3200500	20110921	1900003615	A01	ZM	7/14/2011	7	40	2,960,297.82	Sales Tax-Purchases SAP
4172800	20110715	1900003615	A13	ZM	07/14/2011	7	50	(1,092.53)	Collection Allowance
						<b>7 Total</b>		20,744,735.58	57-1
3200510	20111018	1900014742	A01	ZM	8/16/2011	8	40	17,154,303.78	Sales Tax-Electricity & Vend
3200500	20111011	1900014742	A01	ZM	8/16/2011	8	50	(1,707,915.19)	Sales Tax-EST-7/11
3200510	20111018	1900014742	A01	ZM	8/16/2011	8	50	(9,925,554.58)	Sales Tax-EST-7/11
3200500	20111011	1900014742	A01	ZM	8/16/2011	8	40	1,565,006.96	Sales Tax-EST-8/11
3200510	20111030	1900014742	A01	ZM	8/16/2011	8	40	9,917,379.88	Sales Tax-EST-8/11
3200500	20111011	1900014742	A01	ZM	8/16/2011	8	40	2,915,871.50	Sales Tax-Purchases SAP
4172800	20110817	1900014742	A13	ZM	08/16/2011	8	50	(1,065.04)	Collection Allowance
						<b>8 Total</b>		19,918,027.31	57-1
3200510	20111111	1900022672	A01	ZM	9/15/2011	9	40	17,597,792.04	Sales Tax-Electricity & Vend
3200500	20111102	1900022672	A01	ZM	9/15/2011	9	50	(1,565,006.96)	Sales Tax-Est 8/11
3200510	20111116	1900022672	A01	ZM	9/15/2011	9	50	(9,917,379.88)	Sales Tax-Est 8/11
3200500	20111102	1900022672	A01	ZM	9/15/2011	9	40	1,862,841.97	Sales Tax-Est 9/11
3200510	20111116	1900022672	A01	ZM	9/15/2011	9	40	9,898,351.75	Sales Tax-Est 9/11
3200500	20111102	1900022672	A01	ZM	9/15/2011	9	40	3,824,371.79	Sales Tax-Purchases SAP
4172800	20110915	1900022672	A13	ZM	09/15/2011	9	50	(1,059.21)	Collection Allowance
						<b>9 Total</b>		21,637,711.50	57-1
3200510	20111214	1900032745	A01	ZM	10/17/2011	10	40	17,605,661.16	Sales Tax-Elec & Vend
3200500	20111121	1900032745	A01	ZM	10/17/2011	10	40	1,877,043.84	Sales Tax-Est 10/11
3200510	20111130	1900032745	A01	ZM	10/17/2011	10	40	9,233,385.08	Sales Tax-Est 10/11
3200500	20111121	1900032745	A01	ZM	10/17/2011	10	50	(1,862,841.97)	Sales Tax-Est 9/11
3200510	20111116	1900032745	A01	ZM	10/17/2011	10	50	(9,898,351.75)	Sales Tax-Est 9/11
3200500	20111121	1900032745	A01	ZM	10/17/2011	10	40	3,835,297.39	Sales Tax-Purchases SAP
4172800	20111018	1900032745	A13	ZM	10/17/2011	10	50	(1,090.20)	Collection Allowance
						<b>10 Total</b>		20,851,303.55	57-1
3200510	20111215	1900041850	A01	ZM	11/15/2011	11	40	16,368,660.09	Sales Tax-Electricity & Vend
3200500	20111214	1900041850	A01	ZM	11/15/2011	11	50	(1,877,043.84)	Sales Tax-Est-10/11
3200510	20111215	1900041850	A01	ZM	11/15/2011	11	50	(9,233,385.08)	Sales Tax-Est-10/11
3200500	20111214	1900041850	A01	ZM	11/15/2011	11	40	1,091,627.06	Sales Tax-Est-11/11
3200510	20111215	1900041850	A01	ZM	11/15/2011	11	40	8,539,236.48	Sales Tax-Est-11/11
3200500	20111214	1900041850	A01	ZM	11/15/2011	11	40	3,650,735.45	Sales Tax-Purchases SAP
4172800	20111118	1900041850	A13	ZM	11/15/2011	11	50	(1,078.70)	Collection Allowance
						<b>11 Total</b>		18,559,051.48	57-1
4172800	20111215	1900051688	A13	ZM	12/14/2011	12	50	(1,083.91)	Collection Allowance
5970000	20111215	1900051688	A13	ZM	12/14/2011	12	40	25.73	Sales Tax-Purchases SAP
3200510	20111231	1900051688	A01	ZM	12/14/2011	12	40	14,033,423.59	Sales Tax-Electricity & Vend
3200500	20111227	1900051688	A01	ZM	12/14/2011	12	50	(1,091,627.06)	Sales Tax-Est-11/11
3200510	20111231	1900051688	A01	ZM	12/14/2011	12	50	(8,539,236.48)	Sales Tax-Est-11/11
3200500	20111227	1900051688	A01	ZM	12/14/2011	12	40	2,171,999.18	Sales Tax-EST-12/11
3200510	20111231	1900051688	A01	ZM	12/14/2011	12	40	8,242,684.63	Sales Tax-EST-12/11
3200500	20111227	1900051688	A01	ZM	12/14/2011	12	40	4,999,345.13	Sales Tax-Purchases SAP
						<b>12 Total</b>		19,815,520.79	57-1
3200500	20120118	1900060349	A01	ZM	01/18/2012	1	50	(2,171,999.18)	Sales Tax-Est 12/11
3200500	20120118	1900060349	A01	ZM	01/18/2012	1	40	1,259,638.17	Sales Tax-Est 01/12
3200500	20120118	1900060349	A01	ZM	01/18/2012	1	40	3,115,525.35	Sales Tax-Purchases SAP
3200510	20120118	1900060349	A01	ZM	01/18/2012	1	40	14,694,258.52	Sales Tax-electricity & vend
3200510	20120118	1900060349	A01	ZM	01/18/2012	1	50	(8,242,684.63)	Sales Tax-Est 12/11
3200510	20120118	1900060349	A01	ZM	01/18/2012	1	40	8,219,776.42	Sales Tax-Est 01/12
4172800	20120118	1900060349	A13	ZM	01/18/2012	1	50	(1,088.69)	Collection Allowance
						<b>1 Total</b>		16,873,476.78	57-1
						<b>Grand Total</b>		138,399,825.97	

V:\REVENUE ACCOUNTING FROM GENACG\2012 Rate Case\Audit Request #63\Sales Tax Detail 2011\_FINAL.xls, Jul-Dec 2011 Prnt  
 entries SAP  
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A B C D E F G H I J K

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

Florida Power & Light Co.  
Rate Case Audit  
DocId# 120015-EI, ACN 12-100-4-1  
Historical Test Year Ended December 31, 2011  
FPLES Charges

9 Title FPLES Charges

1-25-11  
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58-1

Item	Trans Date	Description	Amount	Ref	Period	FPL GL Acct	Variance	Comments
#						146.906		
1	12/20/2011	rent for Surgeshield Equip					(0.02) /	
2	4/28/2011	4th quarter 2010					(0.01) /	
3	6/29/2011	1st quarter 2011					-	
4	10/31/2011	2nd & 3rd quarters 2011					-	
5	1/31/2011	mailing and pmt processing			Dec 2010 Actual		-	
5.1	1/31/2011	care center connect svcs			Dec 2010 Actual		-	
5.2	1/31/2011	care center connect svcs			Jan 2011		-	
6.1	2/28/2011	mailing and pmt processing			Jan 2011		-	
6.2	2/28/2011	care center connect svcs			Dec 2010		-	
7.1	2/22/2011	mailing and pmt processing			Dec 2010		-	
7.2	2/22/2011	care center connect svcs			Dec 2010 Rev Act		-	
7.3	2/12/2011	mailing and pmt processing			Dec 2010 Rev Act		-	
7.4	2/12/2011	care center connect svcs			True-up Jan 2011		0.01 /	
8	3/09/2011	care center connect svcs			Feb 2011		-	
9.1	3/09/2011	mailing and pmt processing			Feb 2011		0.01 /	
9.2	3/09/2011	care center connect svcs			Mar 2011		-	
10.1	4/27/2011	mailing and pmt processing			Mar 2011		-	
10.2	4/27/2011	care center connect svcs			Revised Feb 2011		-	
11	4/29/2011	care center connect svcs			Reverse Feb 2011		-	
12	4/27/2011	care center connect svcs			Apr 2011		0.02 /	
13.1	5/24/2011	mailing and pmt processing			Apr 2011		(0.02) /	
13.2	5/24/2011	care center connect svcs			Apr 2011		-	
14.1	6/27/2011	mailing and pmt processing			May 2011		-	
14.2	6/27/2011	care center connect svcs			May 2011		0.02 /	
15.1	7/25/2011	mailing and pmt processing			Jun 2011		0.01 /	
15.2	7/25/2011	care center connect svcs			Jun 2011		-	
16.1	8/5/2011	mailing and pmt processing			Jul 2011		0.01 /	
16.2	8/5/2011	care center connect svcs			Jul 2011		-	
17.1	9/22/2011	mailing and pmt processing			Aug 2011		-	
17.2	9/22/2011	care center connect svcs			Aug 2011		-	
18.1	10/12/2011	mailing and pmt processing			Sep 2011		-0.50 /	
18.2	10/12/2011	care center connect svcs			Sep 2011		-	
19.1	11/20/2011	mailing and pmt processing			Oct 2011		-	
19.2	11/20/2011	care center connect svcs			Nov 2011		-	
20.1	12/14/2011	care center connect svcs			Nov 2011		-	
21	6/27/2011	FPL space used by FPLES employees			Jul 2011		1,447.09	Sales tax was not provided in SAP schedules. OK DD
22	7/25/2011	FPL space used by FPLES employees			Aug 2011		1,453.57	Sales tax was not provided in SAP schedules. OK DD
23	8/18/2011	FPL space used by FPLES employees			Sep 2011		1,470.36	Sales tax was not provided in SAP schedules. OK DD
24	9/21/2011	FPL space used by FPLES employees			Jan 2011		-	
25	1/31/2011	FPL space used by FPLES employees			Feb 2011		-	
26	2/28/2011	FPL space used by FPLES employees			Mar 2011		-	
27	3/30/2011	FPL space used by FPLES employees			Apr 2011		392.34	See WP 58-3
28	4/29/2011	FPL space used by FPLES employees			Apr 2011		85.86 /	Space charges were reduced from [redacted] as sold 4/28/11
29	5/12/2011	FPL space used by FPLES employees			May 2011		1,338.64	Sales tax was not provided in SAP schedules. OK DD
30	10/18/2011	FPL space used by FPLES employees			Oct 2011		1,322.04	Sales tax was not provided in SAP schedules. OK DD
31	11/16/2011	FPL space used by FPLES employees			Nov 2011		1,374.65	Sales tax was not provided in SAP schedules. OK DD
32	12/15/2011	FPL space used by FPLES employees			Dec 2011		543.95	See WP 58-4.1
33	1/27/2011	CARMS/SAP/Gas Bills			Dec 2010		592.20	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
34	2/22/2011	CARMS/SAP/Gas Bills			Jan 2011		998.20	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
35	3/25/2011	CARMS/SAP/Gas Bills			Feb 2011		1,435.23	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
36	4/27/2011	CARMS/SAP/Gas Bills			Mar 2011		1,177.97	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
37	5/27/2011	CARMS/SAP/Gas Bills			Apr 2011		1,206.25	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
38	6/29/2011	CARMS/SAP/Gas Bills			May 2011		1,279.65	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
39	7/27/2011	CARMS/SAP/Gas Bills			Jun 2011		-	

65  $\Sigma = 33,029.51$   
 66  $\Sigma = (33,029.31) 58-2.2$   
 67  $- 0 -$   
 68  $\textcircled{a}$  see WP 58-2 for  
 69 explanation.

CONFIDENTIAL

WP 58-3  
 1/27/11  
 2/1/11

A B C D E F G H I

SOURCE: *[Handwritten]*

Florida Power & Light Co.  
 Rate Case Audit  
 Docket: 130015-E1; ACN 12-100-4-1  
 Historical Test Year Ended December 31, 2011  
 FPLES Charges

#	Item	Trans Date	Description	Amount	Ref	Period	FPL GL Acct 146-505	Variance	Comments
40	System Charges	8/30/2011	CARMS/SAP/Gas Bills			Jul 2011		1,171.29	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. Ok DD
41	System Charges	9/28/2011	CARMS/SAP/Gas Bills			Aug 2011		897.68	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. Ok DD
42	System Charges	10/28/2011	CARMS/SAP/Gas Bills			Sep 2011		1,119.33	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. Ok DD
43	System Charges	11/30/2011	CARMS/SAP/Gas Bills			Oct 2011		2,196.16	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. Ok DD
44	System Charges	12/19/2011	CARMS/SAP/Gas Bills			Nov 2011		1,355.68	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. Ok DD
Total FPLES charges:								23,859.92	

13 / Immaterial. Pass. DD

J

14 Note: Audit staff reviewed the FPLES audit,  
 15 ACN 10-207-4-1, Docket 100077-E1, and  
 16 noted that we calculate the FPLES  
 17 charges in the same manner. *[Signature]*

CONFIDENTIAL

58-1.1

58-1.1

*[Handwritten signature]*

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

COMPANY 01  
ADDED

DATE	QTY	PAGES	SRC	STATUS	DATE	POSTED	CYC	ACCRUAL REVERSE	NO	SCHEDULED INFORMATION	START DATE	STOP DATE	FREQUENCY
201103	31	0100	65000	COMPLETED						(NOT SCHEDULED)			

Title PPLES charges

APPROVAL INFORMATION				ENTERED/LAST MODIFIED INFORMATION				EXCEPTION APPROVAL INFORMATION					
DATE	TIME	PERSON		DATE	TIME	PERSON		LOC	SECT	DATE	TIME	PERSON	
3/30/11		SS		2011-03-30	08.35	MERCHESS LEON		0009	0046				

REMARKS: TO RECORD CHARGES FOR OFFICES, CHAIRS, FURNITURE AND EQUIPMENT FOR FILES FOR MAR. 2011. DETAIL PROVIDED BY MARIA PETROVIAT

NOTE: THIS IS A PSEUDO TRANSLATION

SEL	D/C	WO	ER	CHP	SEC/U	LOC	AMOUNT	RAC	DAY	DESCRIPTION	GL ACCT	WO	ER	LOC	PL	ACCT	RAC	PERCENT	TYPE
***>	D	02830	099	000	8100	0897	1,111.50	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00208	099	000	0000	0092	370.50	639		FILES SPACE & EQUIP	146.612	00000	000	0092	000.0000	***	100.00	NOOP	
***>	D	00464	099	000	8400	0897	13.89	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00206	099	000	8400	0897	60.20	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00077	099	000	8400	0897	4.83	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02845	099	000	8400	0897	69.46	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02872	099	000	8400	0897	23.15	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00204	099	000	8400	0897	69.46	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00256	099	000	8400	0897	4.63	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00324	099	000	8400	0897	18.52	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00275	099	000	8400	0897	1.39	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00244	099	000	8400	0897	13.84	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00245	099	000	8400	0897	4.63	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00461	099	000	8400	0897	23.15	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00455	099	000	8400	0897	23.15	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00331	099	000	8400	0897	132.91	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02706	099	000	8400	0897	453.10	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00239	099	000	8400	0897	32.75	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00350	099	000	8400	0897	35.21	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	00208	099	000	0000	0092	21.84	639		FILES SPACE & EQUIP	146.612	00000	000	0092	000.0000	***	100.00	NOOP	
***>	D	02831	099	000	6000	0897	681.77	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02830	099	000	0800	0897	490.30	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02830	099	000	0800	0897	372.11	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02831	099	000	6000	0897	374.43	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	04435	099	000	4500	0897	266.82	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02831	099	000	9000	0897	379.57	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	
***>	D	02831	099	000	9000	0897	386.97	639		FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP	

58-1  
EO = 392.34(A)

(A) these changes were recorded in other I/R accounts. Pass

1009  
6/27/12  
0069712

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 3

58-3

58-3



SOURCE



NOTE: THIS IS A PSEUDO TRANSLATION

Title SPLS charges

REL	DTYPE	NO	ACCOUNT				PAY		DESCRIPTION	BUYS TRANSLATION							
			EA	CMF	SRC/V	LOC	AMOUNT	RAC		GL ACCT NO	ER	LOC	PL ACCT	RAC	PERCENT	TYPE	
***>	D	02831	099	000	9000	0897	388.98	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	9000	0897	379.61	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	9000	0897	643.63	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	0600	0897	367.43	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	9000	0897	377.03	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	0800	0897	406.24	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	0800	0897	380.76	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	0800	0897	390.25	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	8100	0897	88.77	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	01350	099	000	8100	0897	266.30	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	8100	0897	288.56	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	01350	099	000	8100	0897	412.23	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	8400	0897	123.67	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02239	099	000	8400	0897	7.35	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02706	099	000	8400	0897	128.68	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	8400	0897	7.35	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02836	099	000	8400	0897	77.21	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00081	099	000	8400	0897	55.15	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	8400	0897	55.15	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	8400	0897	36.77	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	8400	0897	374.43	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02830	099	000	0600	0897	371.05	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00075	099	000	7000	0897	18.26	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00272	099	000	7000	0897	4.87	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00075	099	000	7000	0897	1.22	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	01070	099	000	7000	0897	9.74	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00216	099	000	7000	0897	18.26	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00464	099	000	7000	0897	3.65	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00214	099	000	7000	0897	21.91	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00269	099	000	7000	0897	1.22	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00260	099	000	7000	0897	1.22	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00268	099	000	7000	0897	4.87	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00361	099	000	7000	0897	36.51	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00075	099	000	7000	0897	1,142.51	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00272	099	000	7000	0897	304.67	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00076	099	000	7000	0897	76.17	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	01070	099	000	7000	0897	609.34	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00216	099	000	7000	0897	1,142.51	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00464	099	000	7000	0897	228.50	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00214	099	000	7000	0897	1,371.01	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00269	099	000	7000	0897	76.17	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00260	099	000	7000	0897	76.17	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00268	099	000	7000	0897	304.67	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00361	099	000	7000	0897	2,285.02	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	02831	099	000	5000	0897	374.43	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	00600	099	000	2200	0897	147.96	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP
***>	D	01350	099	000	1000	0897	532.86	639	FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP

09/12/11  
09/12/11  
09/12/11

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 3

58831  
07-  
54-3-1

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

NOTE: THIS IS A PSEUDO TRANSLATION  
BUCE TRANSLATION

Title FILES Charges

SEL D/C NO	XR	CHG	SMC/U	LOC	AMOUNT	ENC	LOC	DESCRIPTION	GL ACCT	NO	XR	LOC	PL ACCT	ENC	PERCENT	TYPE
02830 099 000 0600	0897	577.43	795					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
04435 099 000 4500	0897	399.95	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 7800	0897	565.32	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00075 099 000 7000	0897	9.13	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00272 099 000 7000	0897	2.43	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00076 099 000 7000	0897	.61	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
01070 099 000 7000	0897	4.87	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00216 099 000 7000	0897	9.13	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00464 099 000 7000	0897	1.83	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00214 099 000 7000	0897	10.95	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00269 099 000 7000	0897	.61	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00260 099 000 7000	0897	.61	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00268 099 000 7000	0897	2.43	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00361 099 000 7000	0897	18.26	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 7800	0897	371.05	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 5000	0897	672.07	795					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 5000	0897	407.79	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 0600	0897	460.98	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 0800	0897	374.43	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 5000	0897	369.93	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 5000	0897	369.93	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02845 099 000 0400	0897	56.61	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00464 099 000 0400	0897	11.32	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02872 099 000 0400	0897	30.19	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00077 099 000 0400	0897	3.77	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00324 099 000 0400	0897	15.10	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00204 099 000 0400	0897	67.93	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00206 099 000 0400	0897	56.61	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00256 099 000 0400	0897	3.77	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00244 099 000 0400	0897	15.10	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00245 099 000 0400	0897	3.77	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00331 099 000 0400	0897	113.22	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
01350 099 000 1000	0897	375.50	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
01350 099 000 1000	0897	424.22	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 7900	0897	473.39	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 6000	0897	481.26	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02830 099 000 0500	0897	349.25	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
04435 099 000 4500	0897	497.58	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
01350 099 000 7500	0897	533.96	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02831 099 000 6000	0897	225.27	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
01350 099 000 8100	0897	366.59	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00390 099 000 8400	0897	20.84	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02706 099 000 8400	0897	182.38	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00331 099 000 8400	0897	109.43	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02851 099 000 8400	0897	10.42	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
00081 099 000 8400	0897	5.21	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP
02856 099 000 8400	0897	41.69	639					FILES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOOP

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 3

10/12/12  
09/24/12

SOURCE

58-32  
P3

58-32

NOTE: THIS IS A PSEUDO TRANSLATION

Title

*SPLS Charge*

--ACCOUNT--		PAY		BUCH TRANSLATION		GL ACCT		BUCH TRANSLATION		GL ACCT		BUCH TRANSLATION		GL ACCT		BUCH TRANSLATION		
SEL D/C	NO	ER	CHP	SEC/U	LOC	AMOUNT	RAC	LOC	DESCRIPTION	GL ACCT	NO	ER	LOC	PL	ACCT	RAC	PERCENT	TYPE
***> D	00239	099	000	8400	0897	15.65	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	00204	099	000	8400	0897	36.48	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	02843	099	000	8400	0897	36.48	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	00456	099	000	8400	0897	62.53	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	02830	099	000	7900	0897	371.05	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	01350	099	000	1000	0897	430.01	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	00456	099	000	8400	0897	376.67	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	02830	099	000	0600	0897	599.65	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	01350	099	000	7500	0897	588.14	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	00600	099	000	2200	0897	366.59	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	01350	099	000	8100	0897	183.30	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	02833	099	000	8100	0897	146.64	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> D	02830	099	000	8100	0897	36.66	639		FPLES SPACE & EQUIP	146.906	00000	000	0897	000.0000	***	100.00	NOCP	
***> C	00000	000	454	0450	0010	1,545.07	639		FURN & EQUIP									
***> C	00000	000	434	0450	0010	26,508.33	639		SPACE CHARGES									
***> C	00600	000	241	3100	0999	1,136.11	790		DADE COUNTY TAXES									
***> C	00000	000	241	3100	0999	27.85	790		LEE COUNTY TAXES									
***> C	00000	000	241	3100	0999	874.83	790		PALM BEACH TAXES									

BATCH TOTAL: 32,192.19 TOTAL ENTRIES: 139

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 3

58-33

04

58-3.3

*10/17/12  
11/17/12  
12/12/12*

Put in box

REPORT: 0X43-001-110127

FE

FLORIDA POWER & LIGHT COMPANY  
ON-DEMAND QUERY REPORT

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-El, ACN 12-100-4-1  
HTY 12/31/2011

COMPANY : 01

LEADER  
DATE  
201107

DATE	JVM	PAGE#	SRC	STATUS	POSTED DATE	CYC	ACCRUAL REVERSE NO	SCHEDULED INFORMATION START DATE STOP DATE FREQUENCY (NOT SCHEDULED)
201107	31	0097	65000	COMPLETED				

Title SPIES Charges

APPROVAL INFORMATION			ENTERED/LAST CHANGED INFORMATION			EXCEPTION APPROVAL INFORMATION		
DATE	TIME	PERSON	DATE	TIME	PERSON	LOC	SECT	DATE
			2011-01-27	10.59	MERCEDES-BEON	0009	0046	

REMARKS: TO RECORD SYSTEM CHARGES TO AFFILIATES FOR THE MONTH OF DEC. 2010

NOTE: THIS IS A PSEUDO TRANSLATION

SEL	D/C	WO	ER	CMF	SEC/U	LOC	AMOUNT	EAC	LOC	DESCRIPTION	GL ACCT	WO	ER	LOC	PL	ACCT	EAC	PERCENT	TYPE
***>	D	02630	099	000	0600	0897	18.73	790		CARMS CHARGES	146.906	000000	000	0897	000.0000	***	100.00	NOOP	
***>	C	04475	092	000	0000	0042	3.75	790		CARMS SYSTEM USAGE	903.000	000000	000	0042	000.0000	***	100.00	OPER	
***>	C	04475	092	000	0000	0042	14.98	790		CARMS PMT PROCESSING	903.000	000000	000	0042	000.0000	***	100.00	NOOP	
***>	D	00600	099	000	2200	0897	125.28	790		SAP CHARGES	146.906	000000	000	0897	000.0000	***	6.00	OPER	
***>	C	01012	090	000	0300	0042	12.34	790		SAP PRINTING	903.300	000000	000	0042	000.0000	***	94.00	OPER	
***>	C	01413	090	000	0500	0044	41.39	790		SAP MAILING	921.100	000000	000	0044	000.0000	***	100.00	OPER	
***>	C	01701	090	000	0500	0003	71.55	767		SAP ACR PAYMENTS	921.100	000000	000	0003	000.0000	***	100.00	NOOP	
***>	D	02831	099	000	9100	0897	2,931.87	790		GAS BILLS CHARGES	146.906	000000	000	0897	000.0000	***	6.00	OPER	
***>	C	01012	090	000	0300	0042	241.46	790		GAS BILLS PRINTING	903.300	000000	000	0042	000.0000	***	94.00	OPER	
***>	C	04475	092	000	0000	0042	2,690.41	790		GAS BILLS PMT PROCESSING	903.000	000000	000	0042	000.0000	***	100.00	OPER	
***>	D	00600	099	000	2200	0897	12.25	790		FR CHK/DD STMT PRINTING	146.906	000000	000	0897	000.0000	***	100.00	NOOP	
***>	C	01012	090	000	0300	0042	12.25	790		FR CHK/DD STMT PRINTING	903.300	000000	000	0042	000.0000	***	94.00	OPER	
***>	D	03499	099	000	0000	0999	124.40	790		SAP CHARGES	146.610	000000	000	0999	000.0000	***	100.00	NOOP	
***>	C	01012	090	000	0300	0042	28.57	790		SAP PRINTING	903.300	000000	000	0042	000.0000	***	94.00	OPER	
***>	C	01413	090	000	0500	0044	95.83	790		SAP MAILING	921.100	000000	000	0044	000.0000	***	100.00	OPER	
***>	C	01012	090	000	0300	0042	11.27	790		FR CHK/DD STMT PRINTING	903.300	000000	000	0042	000.0000	***	94.00	OPER	
***>	D	03499	099	000	0000	0999	11.27	790		FR CHK/DD STMT PRINTING	146.610	000000	000	0999	000.0000	***	100.00	NOOP	
***>	D	00208	099	000	0000	0092	14.98	790		CARMS CHARGES	146.612	000000	000	0092	000.0000	***	100.00	NOOP	
***>	C	04475	092	000	0000	0042	3.00	790		CARMS SYSTEM USAGE	903.000	000000	000	0042	000.0000	***	100.00	OPER	
***>	C	04475	092	000	0000	0042	11.98	790		CARMS PMT PROCESSING	903.000	000000	000	0042	000.0000	***	100.00	OPER	
***>	D	00208	099	000	0000	0092	9.93	790		SAP CHARGES	146.612	000000	000	0092	000.0000	***	100.00	NOOP	
***>	C	01012	090	000	0300	0042	2.28	790		SAP PRINTING	903.300	000000	000	0042	000.0000	***	6.00	OPER	

Σ0 = 160<sup>58</sup> = 58-4.1

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 28 - Item No. 45 - Part 2 of 2

58-4

58-4

10/12/12

268

SOURCE

SEL	D/C	WO	ER	CMF	SEC/U	LOC
***>	C	01413	090	000	0500	0044
***>	C	01410	099	000	0000	0999
***>	C	01412	090	000	0300	0042
***>	C	01413	090	000	0500	0044
***>	C	03790	099	000	0000	0946
***>	C	01412	090	000	0300	0042

P3

AMOUNT	EAC	PAY	DESCRIPTION
		LOC	
7.65	790		SAP MAILING
.58	790		SAP CHARGES
.13	790		SAP PRINTING
.45	790		SAP MAILING
382.79	790		PR CHK/DD STMT PRINTING
382.79	790		PR CHK/DD STMT PRINTING

-----NOTE: THIS IS A PSEUDO TRANSLATION-----

GL ACCT NO	ER	LOC	PL ACCT	EAC	PERCMT	TYPE
903.000	00000	000	0042	000.0000	***	94.00 OPER
921.100	00000	000	0044	000.0000	***	100.00 OPER
903.300	00000	000	0999	000.0000	***	100.00 NCOOP
903.000	00000	000	0042	000.0000	***	94.00 OPER
921.100	00000	000	0044	000.0000	***	100.00 OPER
921.100	00000	000	0999	000.0000	***	100.00 NCOOP
903.300	00000	000	0042	000.0000	***	6.00 OPER
903.000	00000	000	0042	000.0000	***	94.00 OPER

BATCH TOTAL: 3,632.00 TOTAL ENTRIES: 28

(A) These charges were recorded in other A/R accounts. Pass

Σ① = 383<sup>37</sup>  
 58-4    160<sup>58</sup>  
 58-1    543<sup>95</sup> (A)  
 T

Florida Power & Light Co.  
 Rate Case  
 Dkt# 120015-EI, ACN 12-100-4-1  
 HTY 12/31/2011  
 Title SALES Charges

CONFIDENTIAL

CONFIDENTIAL - RATE CASE AR NO. 28 - Item No. 45 - Part 2 of 2

SB-411  
p2

SB-411

Kaw  
6/10/12  
R 6/27/12

SOURCE  
CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 6 Part 2

PBF

A B C

Root, Rhode 1

From: 2 Girard, Dean  
Sent: 3 Thursday, April 26, 2012 9:56 AM  
To: 4 Richards, Jennifer  
Cc: 5 Root, Rhode  
Subject: 6 RE:

29 60 A22  
30 20 (100-3.10)  
20

31  
32  
33  
34  
35  
Title  
Florida Power & Light Co.  
Rate Case  
DK# 120015-EL ACN 12-100-4-1  
HTY 12/31/2011  
Doubt & Spec

D

7 Information email.

8 Dean

9 From: Girard, Dean  
10 Sent: Tuesday, January 10, 2012 8:59 AM  
11 To: Suscella, Brandy C; Leon, Mercedes  
12 Cc: Alvarez, Adriana; Root, Rhode  
13 Subject: RE:

E



14	
15	
16	
17	
18	
19	
20	
21	
22	
23	Property Mgmt
24	Maintenance Costs
25	Administration Costs
26	O&M Maint Projects
27	Property Mgmt Sub-total
28	Utilities Costs

F

49a 42a 4a 4b

36-Ⓐ The 60 was sold in April 2011, and  
37 FPL and affiliates sent from the new  
38 owner as per the purchase and  
39 sale agreement See WP.16 series  
40 for additional information.

CONFIDENTIAL

10/2/11  
10/2/11  
10/2/11

60-3

60-3

SOURCE  
CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 6 Part 2

PRC

Security O&M Costs  
Security Projects  
Taxes - Real Property  
Taxes - Personal Property  
Property & Liability Insurance  
Depreciation  
ROI

Thanks,  
Dean

Florida Power & Light Co.  
Rate Case  
DK# 120015-EL, ACN 12-100-4-1  
HTY 12/31/2011  
The *Market Study*

From: Suscella, Brandy C  
Sent: Tuesday, January 10, 2012 8:02 AM  
To: Leon, Mercedes  
Cc: Girard, Dean; Alvarez, Adriana; Root, Rhode  
Subject: RE:

Hi Mercedes, actually I believe an affiliate brings in a company to do a market rate study. Let me find out who was involved the last time. I am not involved in the study, I'm told when the market study is complete as to what the new rate/% will be and then I make the changes to the database for the space allocation reports.

Thank you

Brandy Suscella  
Florida Power & Light  
Corporate Services - Space Planning  
Work 561-691-2759  
[Brandy.C.Suscella@fpl.com](mailto:Brandy.C.Suscella@fpl.com)

CONFIDENTIAL

From: Leon, Mercedes  
Sent: Tuesday, January 10, 2012 7:04 AM

60-3.1  
2

*100  
1/12/12  
09/21/12*

60-3.1

SOURCE

PBC

CONFIDENTIAL - RATE CASE AIR NO. 36 - Item No. 6 Part 2

To: Suscella, Brandy C  
Subject:

Hi Brandy,

I know that CMA develops the rate or furniture but I'm under the impression that CRE develops the rate for space charges. Can you tell me what are the components of the space charges rate?

Thank you.

Regards,  
Mercedes Leon  
(Shela)  
Cost Measurement & Allocation  
Office - (305) 552-3685

Florida Power & Light Co.  
Rate Case  
DK# 120015-El, ACN 12-100-4-1  
PTY 12/31/2011  
Title Unknd Space

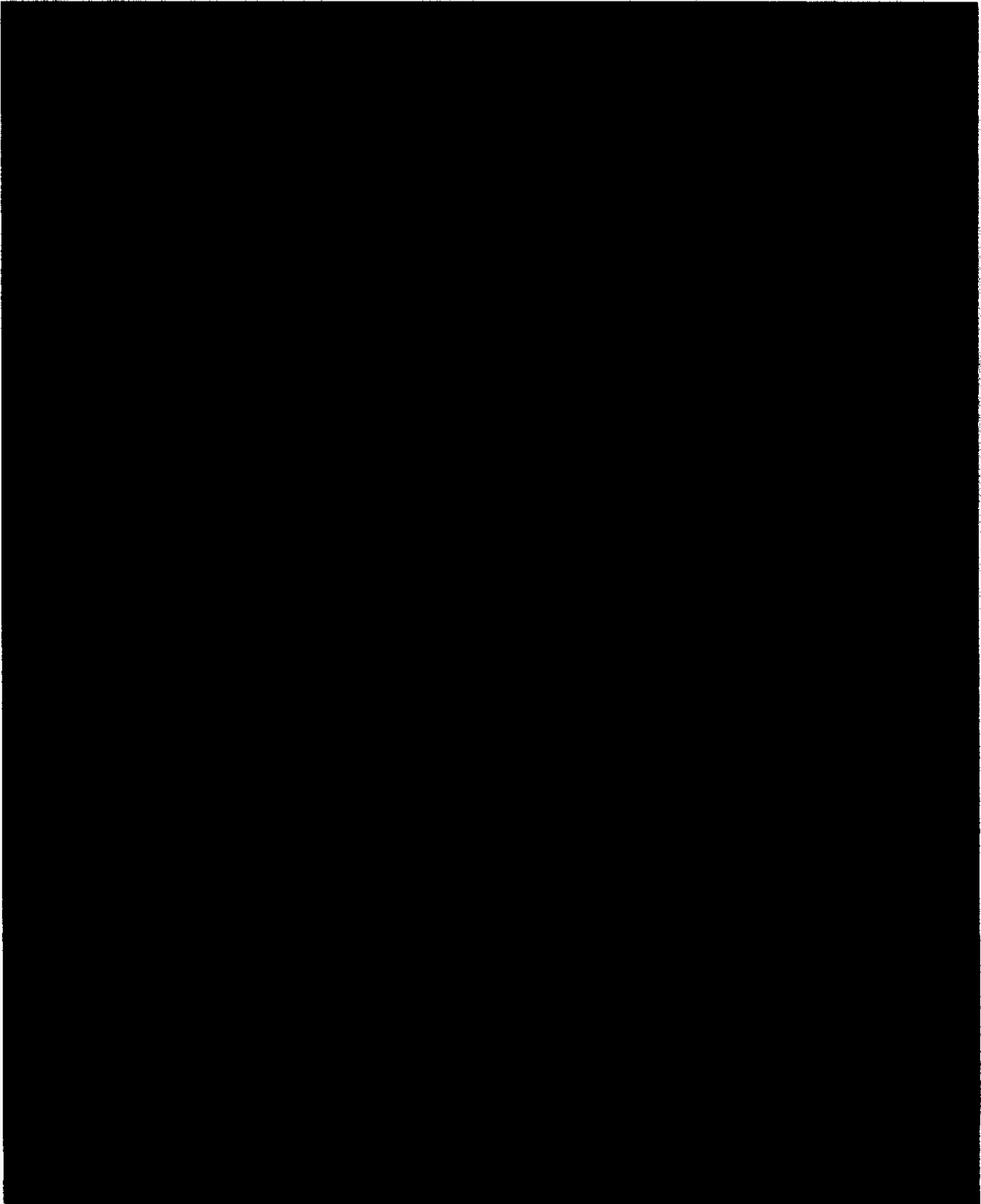
CONFIDENTIAL

Handwritten initials and date: *MLP/MLP*  
*04/21/12*

60-3.2  
3

60-3.2





60-3.3

Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

*EW 6/27/12*  
**CONFIDENTIAL**

Title Rental Space

# FLORIDA POWER & LIGHT



## Market Rent Valuation

General Office  
9250 West Flagler Street  
Miami, Florida

January 2006

Prepared By:

Trammell Crow Company  
6205 Blue Lagoon Drive  
Suite 120  
Miami, Florida 33126  
(305) 266-0660

SOURCE



**CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 6 Part 2**

*60-3.4*

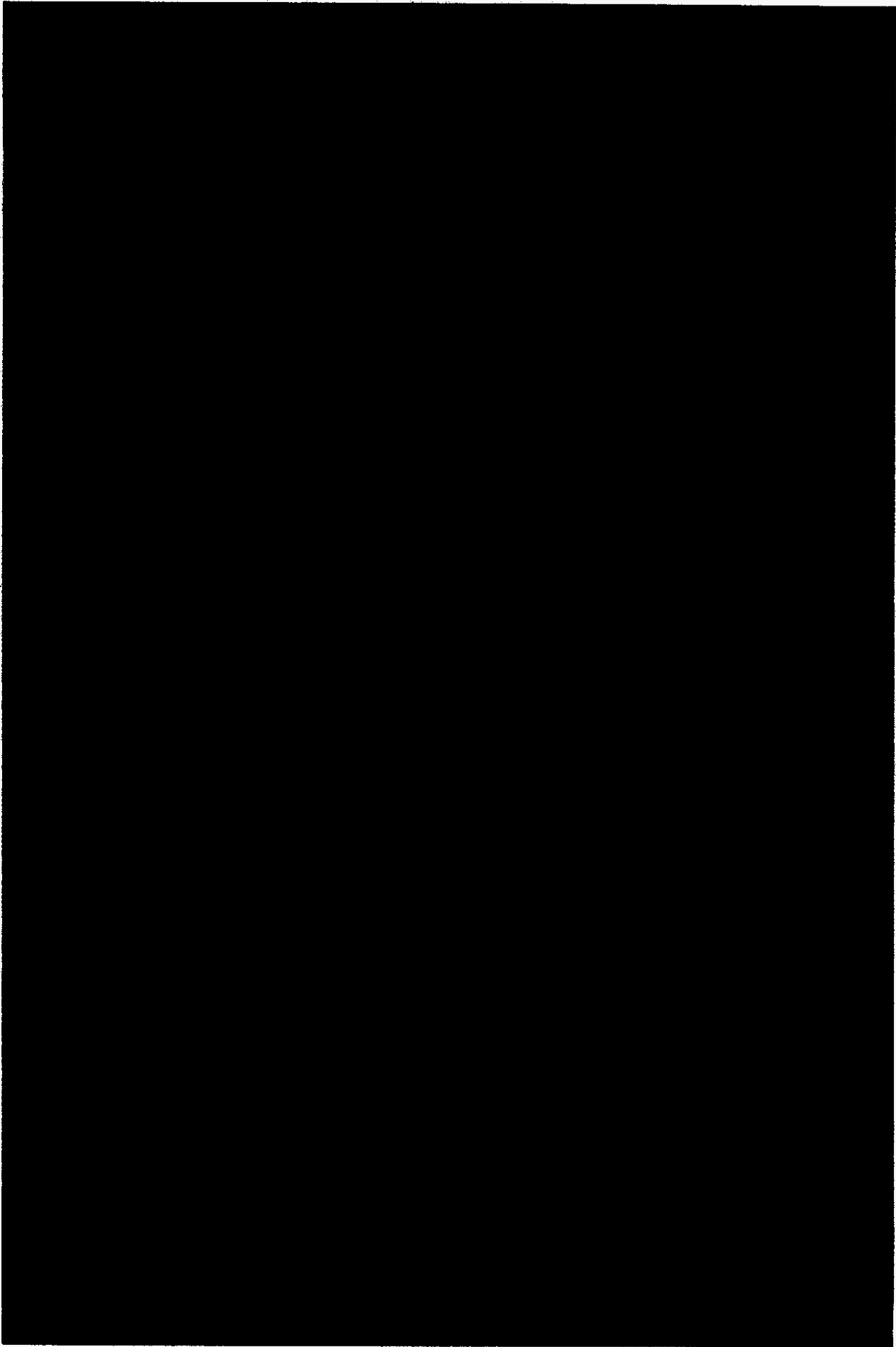
*6*

*60-3.4*

60-3.5

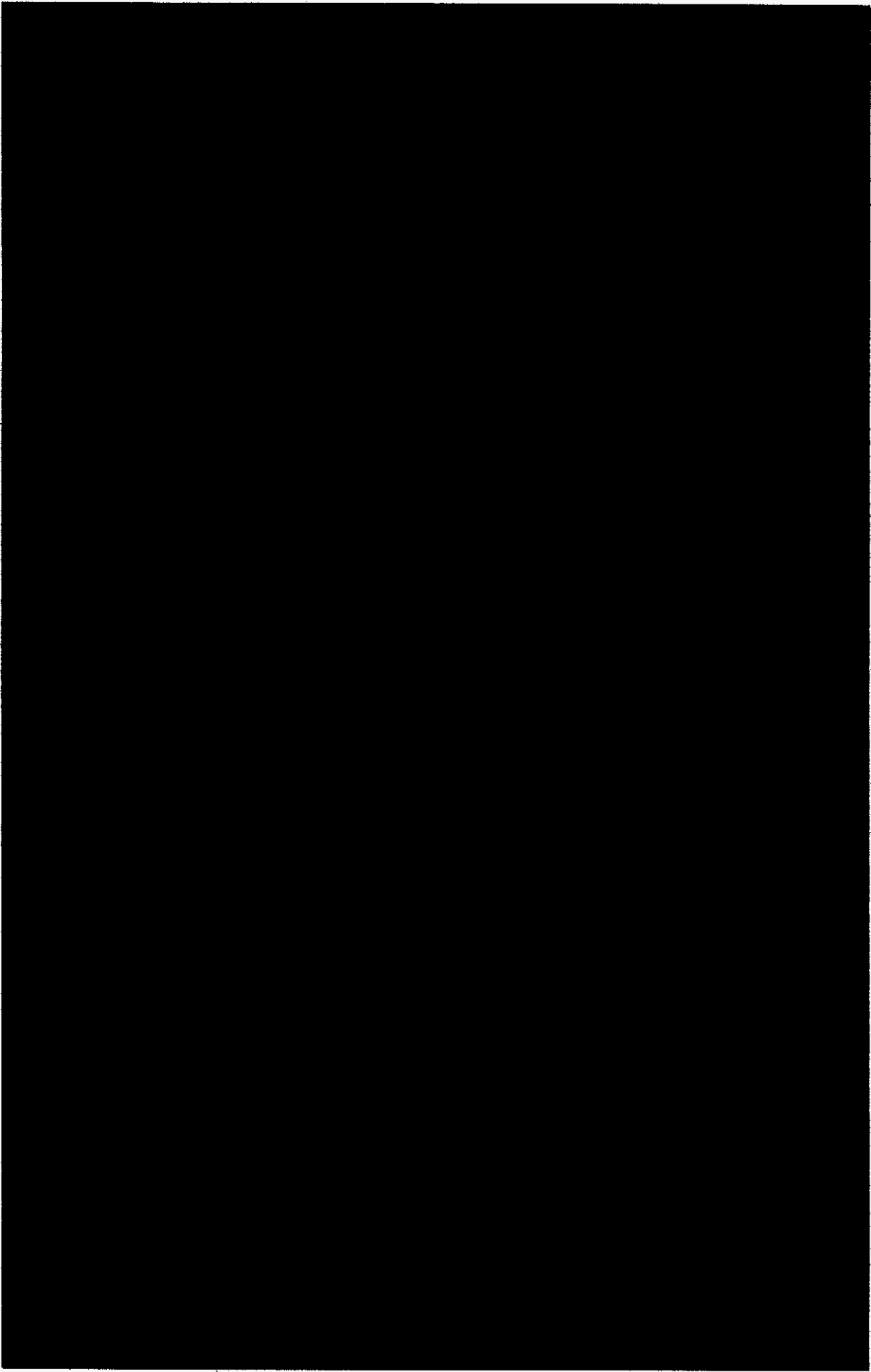
60-3.6

60-3.7



60-3.8

60-3.9



60-3.10



Florida Power & Light Co.  
Rate Case  
Dkt# 120015-EI, ACN 12-100-4-1  
HTY 12/31/2011

CONFIDENTIAL

Title Rental Space

## FLORIDA POWER & LIGHT



### Market Rent Valuation

Juno Beach Office Complex  
700 Universe Boulevard  
Juno Beach, Florida

January 2006

Prepared By:

Trammell Crow Company  
6205 Blue Lagoon Drive  
Suite 120  
Miami, Florida 33126  
(305) 266-0660

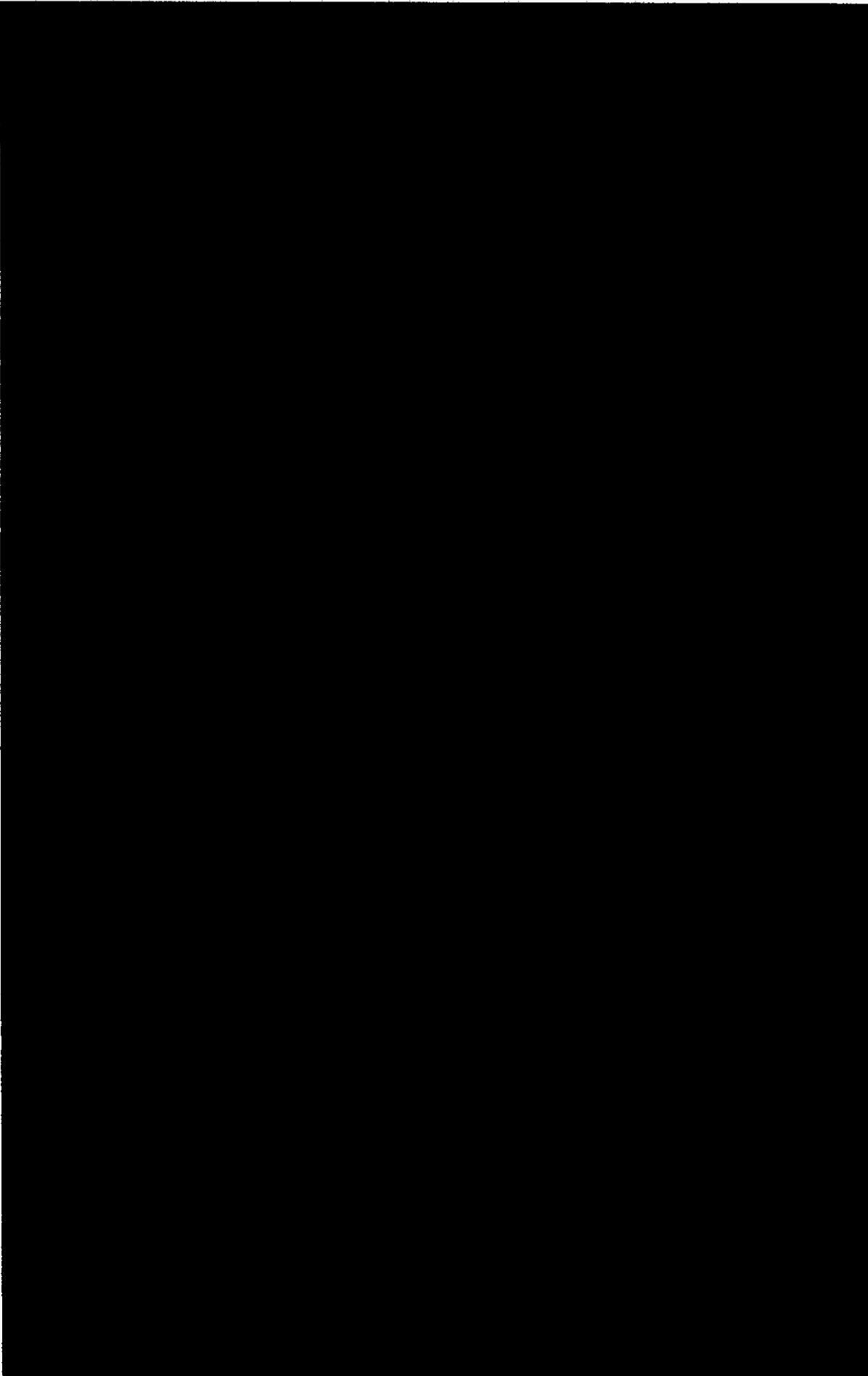
SOURCE



CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 6 Part 2

13  
60-3.11

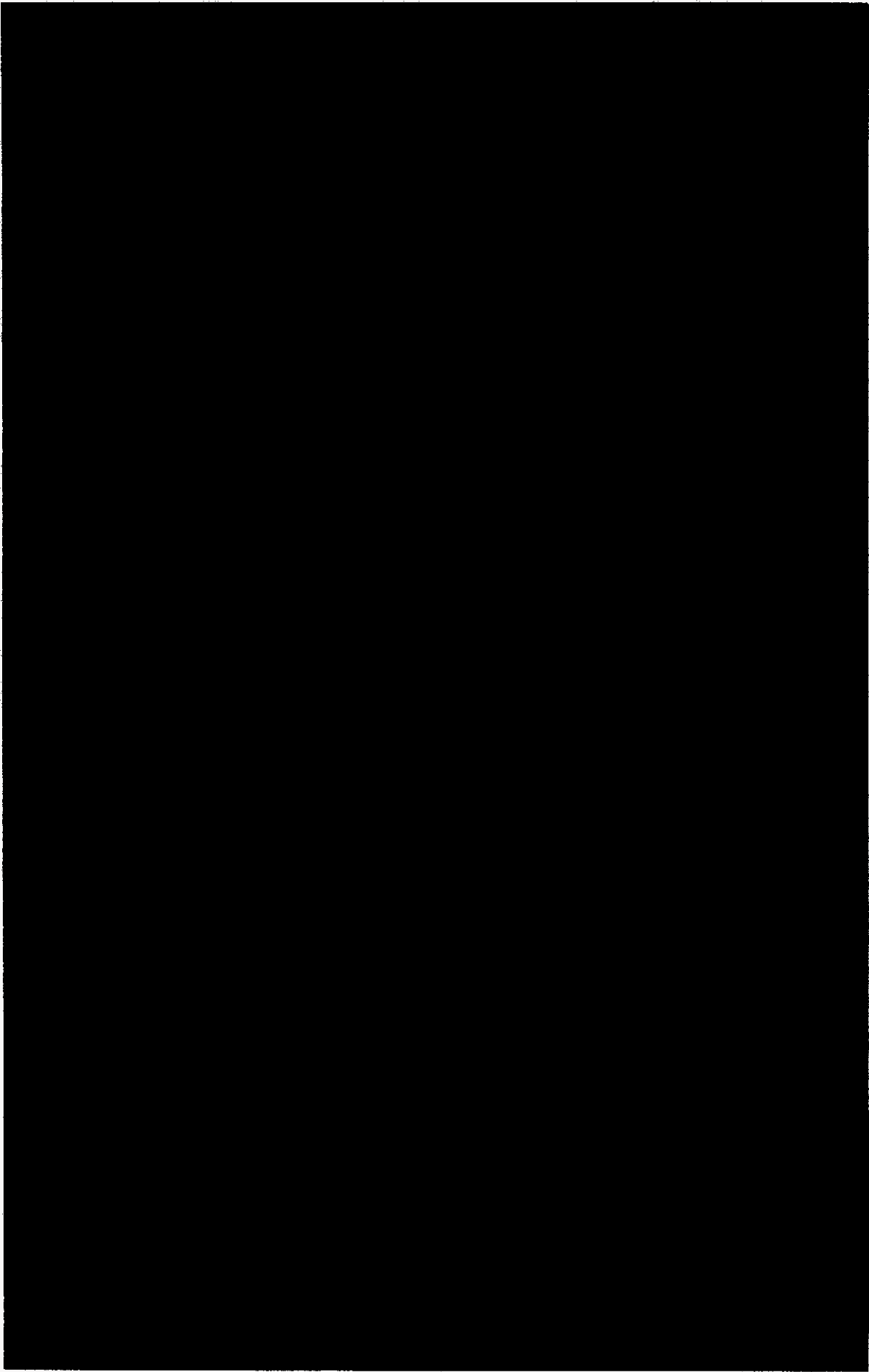
60-3.11



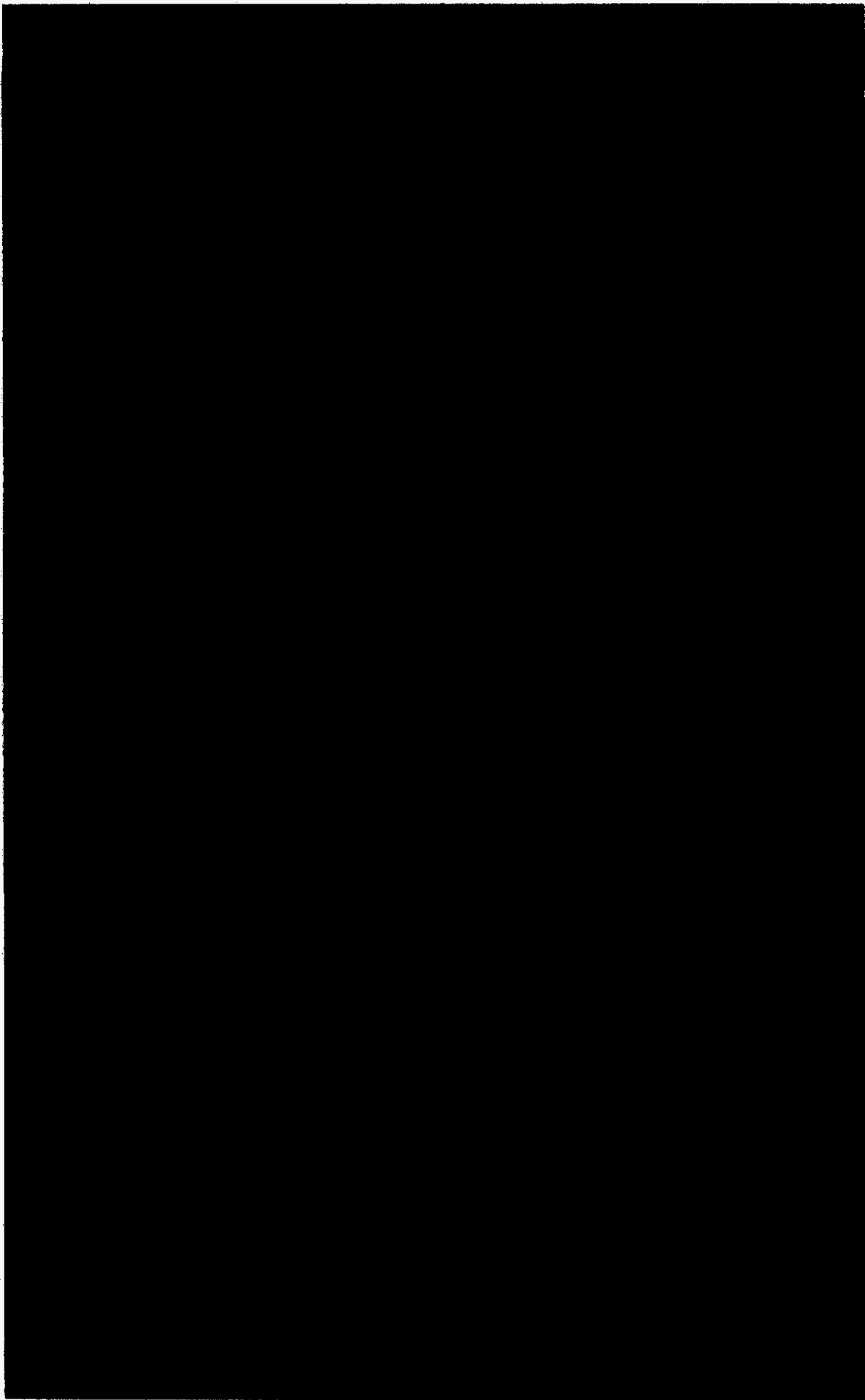
60-3.12

60-3.13

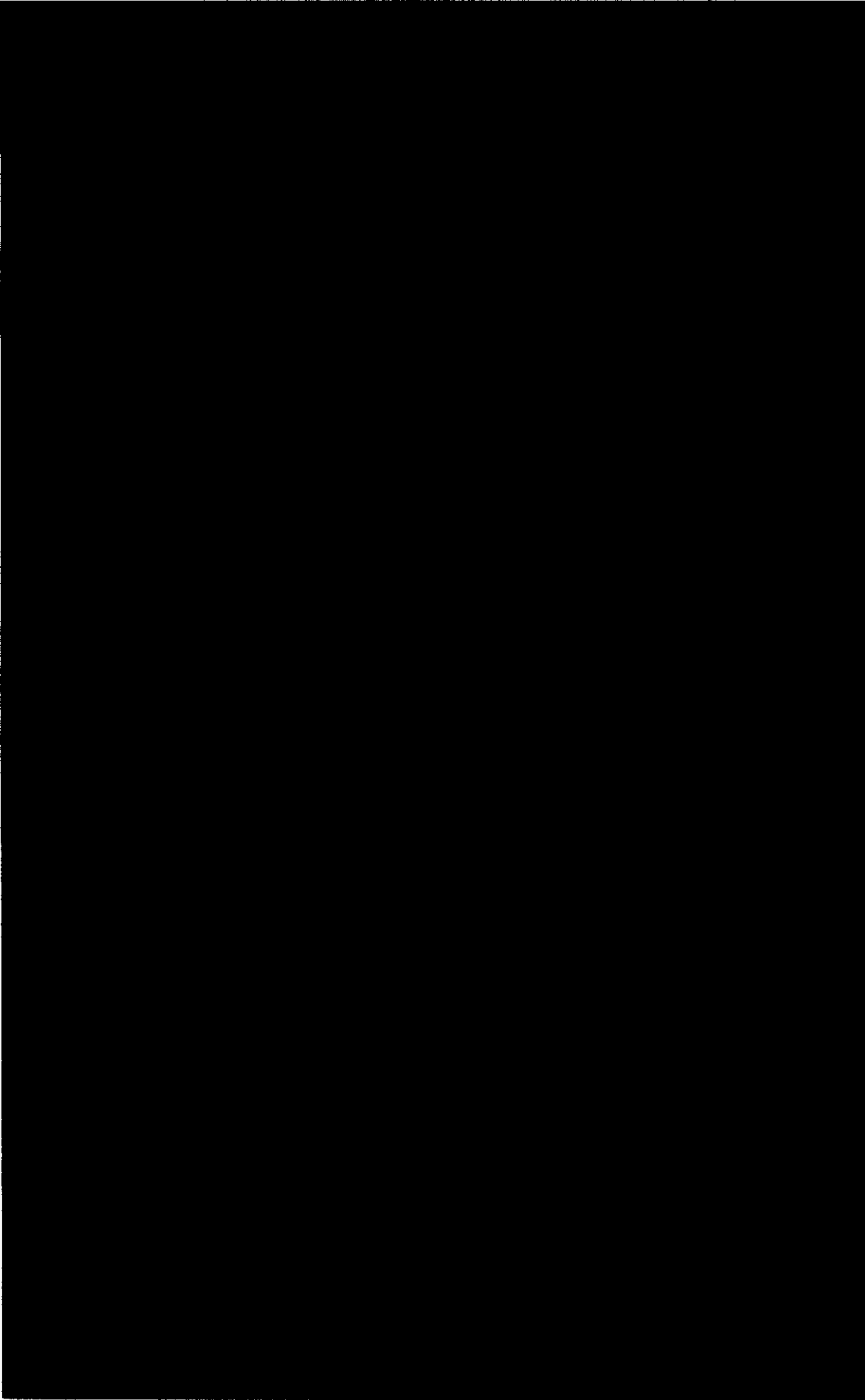
60-3.14



60-3.15



60-3.16



60-3.17

# **EXHIBIT C**

## **JUSTIFICATION TABLE**



**EXHIBIT C**

**COMPANY:**  
**TITLE:**  
**AUDIT:**  
**AUDIT CONTROL NO:**  
**DOCKET NO.:**

**Florida Power & Light Company**  
**List of Confidential Work Papers**  
**A1a Rate Case Audit**  
**12-100-4-1**  
**120015- EI**

<b>Work Paper No.</b>	<b>Description</b>	<b>No. of Pages</b>	<b>Conf. Y/N</b>	<b>Line No. Column No.</b>	<b>Florida Statute 366.093 (3) Subsection</b>	<b>Affiant</b>
8	Notes Board of Directors	1	Y	Line 11 Lines 25 - 34	(f) (e)	Alissa E. Ballot Alissa E. Ballot
		2	Y	All	(e)	Alissa E. Ballot
		3	Y	Lines 11 - 15	(e)	Alissa E. Ballot
		4	N	N/A	N/A	N/A
		5	Y	Lines 1 - 2 Lines 18 -19	(f) (e)	Alissa E. Ballot Alissa E. Ballot
8-2	Notes BOD Nextera	3	Y	All	(d) (e)	Alissa E. Ballot
9	Notes D & T	10	Y	All	(e)	Solomon L. Stamm
9-1	List of Internal Audits	1 - 4	Y	All	(b)	Antonio L. Maceo
		5	N	N/A	N/A	N/A
		6 - 9	Y	All	(b)	Antonio L. Maceo
		10	N	N/A	N/A	N/A
		11 - 13	Y	All	(b)	Antonio L. Maceo
		14	N	N/A	N/A	N/A
9-1/1	Notes Internal audits	8	Y	All	(b)	Antonio L. Maceo
10-38	Doc. Request AMF	3	N	N/A	N/A	N/A
16-13.1.1 to 15	Plant	1 - 3	N	N/A	N/A	N/A
		4 - 7	Y	All	(d) (e)	Alissa E. Ballott
		8 - 15	N	N/A	N/A	N/A
16-13.2	GO sale	1	Y	Col H Line 12 Cols D & F Line 14 Lines 15, 16, 18 - 20 Col R Lines 42, 44 & 45	(d) (e)	Rhode T. Root
16-13.2.1 to 8	Plant	1	Y	Col D Lines 5 & 7 - 12	(d) (e)	Rhode T. Root
		2	N	N/A	N/A	N/A
		3	Y	Col G Lines 43 & 45 - 49	(d) (e)	Rhode T. Root
		4	N	N/A	N/A	N/A
		5	Y	Col B Lines 6 & 8 - 12	(d) (e)	Rhode T. Root
		6	Y	Lines 11 - 19	(d) (e)	Jonathan A. Nemes
		7	Y	Lines 15, 18, 22, 30, 31 & 37 - 39	(d) (e)	Jonathan A. Nemes
		8	Y	Lines 2 - 14	(d) (e)	Jonathan A. Nemes

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
16-13.2.10 to 14	plant	1	N	N/A	N/A	N/A
		2	Y	Col G Lines 16 - 19	(d) (e)	Rhode T. Root
		3	Y	Lines 24, 25, 30 & 31 Col E Lines 26 & 27 Col F Lines 27A - 31 Col G line 32	(d) (e)	Rhode T. Root
		4 - 5	N	N/A	N/A	N/A
19-3	cwip	1	N	N/A	N/A	N/A
19-3.1 to 15	cwip	1	Y	Col M Lines 7, 8, 11, 12, 23, 25, & 27	(d)	Solomon L. Stamm
		2	N	N/A	N/A	N/A
		3	Y	Col F Lines 27, 29, 30 & 32	(d)	Solomon L. Stamm
		4 - 5	N	N/A	N/A	N/A
		6	Y	Col E Lines 26, 28, 29 & 31	(d)	Solomon L. Stamm
		7 - 9	N	N/A	N/A	N/A
		10	Y	Col E Lines 29, 31, 32 & 34	(d)	Solomon L. Stamm
		11 - 15	N	N/A	N/A	N/A
19-4	cwip	1	N	N/A	N/A	N/A
19-4.1 to 5	cwip	1	Y	Col M Lines 7 - 9, 12, 13, 15, 21 & 22	(d) (e)	Solomon L. Stamm
		2 - 5	N	N/A	N/A	
19-5	cwip	1	N	N/A	N/A	N/A
19-5.1 to 3	cwip	1	Y	Col K Lines 7, 8, 15, 21, 22, 23, 25 - 27	(d)	Solomon L. Stamm
		2 - 3	N	N/A Pages 2 & 3	N/A	N/A
19-6	cwip	1	N	N/A	N/A	N/A
19-6.1	cwip	1	Y	Col D Lines 24 & 26 Col K Lines 7, 9, 10, 13 & 15	(d)	Solomon L. Stamm
19-8.3	cwip	1	Y	Col D Line 8 Col G Line 8 Col K Lines 7, 9 - 12 Cols J & K Line 15	(d) (e)	Solomon L. Stamm
19-8.6	cwip	1	Y	Col K Line 7	(d)	Solomon L. Stamm
19-9.3	cwip	1	Y	Lines 11 - 13 Col K Lines 26 - 28	(e) (d)	Solomon L. Stamm
19-10.6	cwip	1	Y	Col B Line 14 Col L Lines 7, 9 & 12 Lines 43 - 45	(d) (e)	Solomon L. Stamm

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
24-3	Working Capital Sample	1	Y	Col H Line 16	(d) (e)	Erica A. McNabb
		2	Y	Col G Lines 7 & 8	(d) (e)	Rhode T. Root
		3	Y	Col O Lines 5 & 6	(d) (e)	Edward S. Bowman
		3	Y	Col G Line 9	(d) (e)	Eduardo A. Prieto
		3	Y	Col G Lines 10 & 11	(d) (e)	Michael D. Lannon
		4	Y	Col E Line 28	(d) (e)	Erica A. McNabb
		5 - 6	N	N/A	N/A	N/A
24-3/1	Pension transfer	2	N	N/A	N/A	N/A
24-3/2-1	Microsoft Allocation	1	Y	Cols C & D Lines 7 - 16 Col F Line 18 Col G Line 17 Col H Lines 17 & 18	(e)	Fabian J. Tejedor
24-4	Working Capital Sample	6	N	N/A	N/A	N/A
24-6/1-2	Injuries and Damages	1	N	N/A	N/A	N/A
24-6/1-3	Injuries and Damages	2	N	N/A	N/A	N/A
24-6/1-4	Injuries and Damages	2	N	N/A	N/A	N/A
24-6/1-5	Injuries and Damages	1	Y	Col C Lines 11, 13, 14, 16 - 18, 20, 23 - 25 & 28	(d) (e)	Edward S. Bowman
24-7/1	Insurance	6	N	N/A	N/A	N/A
24-7/2	Insurance	1	Y	Col A Lines 7 - 26 Col C Lines 33 & 21 Col E Line 33	(d) (e)	Erica A. McNabb
24-7/2-1	Palms	1	Y	Col G Lines 17 & 18 Col H Lines 16 & 20	(d) (e)	Erica A. McNabb
24-7/3	Insurance	1	N	N/A	N/A	N/A
24-7/4	Add. Ins.	1	Y	Col G Lines 15 & 17 Col J Lines 25 & 31 Col K Lines 18 & 21	(e)	Rhode T. Root
24-7/5	Prepayment	1	Y	Cols E, H & L - O Lines 14 - 37 Cols L & O Lines 54, 56 & 57	(d) (e)	Erica A. McNabb
40-1/4-3	922 detail	1	N	N/A	N/A	N/A
40-1/7	Financial Planner	1	N	N/A	N/A	N/A
41-2	Bill Test	2	N	N/A	N/A	N/A
43-1/1	Jan-July expense sample	1 - 3	N	N/A	N/A	N/A
		4	Y	Col D Lines 36 & 44	(d) (e)	Roxane R. Kennedy
		5	Y	Col D Lines 10, 18, 26, 34 & 42 Col I Line 26	(d) (e)	Roxane R. Kennedy
		6	Y	Col D Lines 10, 18, 26, 34 & 42	(d) (e)	Roxane R. Kennedy
		7	Y	Col D Lines 10, 18, 26 & 34	(d) (e)	Roxane R. Kennedy
		8	Y	Col G Lines 8 - 52 Col H	(d) (e)	Maria V. Besada
		9	Y	Cols G - J Lines 3 - 12	(d) (e)	Maria V. Besada

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-2/1	July to Dec expense sample	1	Y	Col J Line 84 Col K Line 83 Col L Line 81	(d) (e)	Pamela L. Metz
		2	Y	Col I Line 62 Col J Line 50 Col K Line 61 Col L Line 49	(d) (e)	Pamela L. Metz
		2	Y	Col J Line 83 Col L Line 84	(d) (e)	Roxane R. Kennedy
		3	Y	Col K Lines 75, 87, 91, 99, 106, 110, 112 & 113 Col L 95 & 110	(d) (e)	Roxane R. Kennedy
		3	Y	Col C Lines 20 & 21	(d) (e)	Michael D. Lannon
		4	Y	Col C Lines 5 - 7 Col H Line 41 Col J Lines 73 & 81 Col K Lines 70, 74 & 78 Col L Line 72 & 80 Cols J & K Line 77	(d) (e)	Rhode T. Root
		4	Y	Col C Lines 8 - 10	(d) (e)	Michael D. Lannon
		5	Y	Col D Lines 14 - 21, 24 & 25 Col L line 53 Col N Line 48	(d) (e)	Jacqueline Cabrera
		6	Y	Col D Lines 5 - 9 Col K Lines 27, 32 & 43 Col L Lines 20 & 25 Col M Line 18 Col N Line 17 Col O Lines 18	(d) (e)	Jacqueline Cabrera
		6	Y	Cols G & J Lines 11 - 15 Cols K - O Lines 49 - 65 Col P Lines 52, 53, 58, 64 & 65	(d) (e)	Maria V. Besada
		7	Y	Cols F & I Lines 5 - 8 Cols J - L Lines 22 - 39 Col M Lines 22, 27, 33 & 39	(d) (e)	Maria V. Besada
		7	Y	Cols C Lines 10 - 17 Col K Lines 47, 48, 51, 52, 55, 57, 59, 61, 63 & 65	(d) (e)	Bruce R. Wuenker
		8	N	N/A	N/A	N/A
		9	Y	Col C Line 23	(d) (e)	Julie S. Holmes
		10	Y	Col D Line 6	(d) (e)	Julie S. Holmes
11	Y	Col C Line 21 Col J Lines 110 - 115	(e)	Erica A. McNabb		
12	Y	Col C Line 6 Col J Lines 63 & 64	(d) (e)	Erica A. McNabb		
12	Y	Col H Lines 54 - 59 Col I Lines 77 - 82	(d) (e)	Maria V. Besada		
13	Y	Col H Lines 6 & 7 Col I Line 6	(d) (e)	Maria V. Besada		
43-2/3	2009 adjustment	1	N	N/A	N/A	N/A
43-2/7	Patents	1	N	N/A	N/A	N/A

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
43-3	Sample 557	1 - 13	N	N/A	N/A	N/A
		14	Y	Col H Line 40	( c )	Pamela L. Metz
		15	N	N/A	N/A	N/A
44 p 3	922 info	1	N	N/A	N/A	N/A
44-1	AMF before gas plant	6	N	N/A	N/A	N/A
44-1/1	AMF after gas plant	7	N	N/A	N/A	N/A
44-1/2	Cost Before Loadings	5	N	N/A	N/A	N/A
44-1/3	Questions on BA's	3	N	N/A	N/A	N/A
44-2	Adj. for gas plant and actuals	2	N	N/A	N/A	N/A
44-2/1	Compare July to Dec to Jan to June	5	N	N/A	N/A	N/A
44-2/2	M1 and M4	3	N	N/A	N/A	N/A
44-3/2	EMT to Affiliates	1	N	N/A	N/A	N/A
44-4/1-2	Loading Rate	1	N	N/A	N/A	N/A
44-4/2-1/1	Nuclear Jan to June	2	N	N/A	N/A	N/A
44-4/3-2	Common Employees Nuclear	4	N	N/A	N/A	N/A
44-6	FPL charge from Nextera	1	N	N/A	N/A	N/A
44-6/1-2	2011 Actual Charges	1	N	N/A	N/A	N/A
44-7/1	Types of IT charges	2	N	N/A	N/A	N/A
44-8	Summary of Fibernet charges	1	Y	Cols F, H - K Lines 24 - 36 Col I Lines 38 - 40 Cols F, H - K Lines 42 & 44	(e)	Bruce R. Wuenker
44-8/1	Calculation Fibernet	1	Y	Cols C - H Lines 11 - 59	(e)	Bruce R. Wuenker
		2	Y	Cols B - G Lines 4 - 50 Cols B, C & G Lines 51		
44-8/1-1	Pole attachments	1	N	N/A	N/A	N/A
44-8/1-2 p 2 & 3	questions on calculation Fibernet	2	N	N/A	N/A	N/A
44-8/2	allocation manual	1 - 3	Y	All	(e)	Bruce R. Wuenker
		4	Y	Lines 1 - 35 Col B Line 38		
44-8/3	Adj to Fibernet ROR	1	N	N/A	N/A	N/A
		2	Y	Cols B - I Lines 3 - 24	(e)	Bruce R. Wuenker
		3	Y	Cols B - I Lines 3 - 12 & 15 - 24	(e)	Bruce R. Wuenker

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
44-8/4	Fibernet Data Service to Market	1	N	N/A	N/A	N/A
		2	Y	Cols E & F Lines 11 - 88 Col G Lines 11, 12, 19 - 21, 33, 38, 45, 63, 67 & 75	(e)	Fabian J. Tejedor
		3	Y	Cols D & E Lines 2 - 32 Col D Line 33 Col F Lines 9, 11, 12, 18, 19, 32 & 35 Line 36	(e)	Fabian J. Tejedor
		4	Y	Col L Lines 20 - 22 & 35 - 37 Cols M - O Lines 17 - 19 & 32 - 34 Cols M & N Line 22 Col P Lines 23 - 25 Col Q Lines 29 & 30	(e)	Fabian J. Tejedor
		5	Y	Col J Lines 19 - 21 & 32 - 34 Cols K - M Lines 15 - 17 & 28 - 30 Col K Line 21 Col L Lines 21 - 23 Col M Line 34	(e)	Fabian J. Tejedor
		6	Y	Cols F - J Lines 14 - 41	(e)	Fabian J. Tejedor
45-1	Drivers before sale	2	Y	All	(a)	Solomon L. Stamm
45-1/1	Drivers after sale	2	Y	All	(a)	Solomon L. Stamm
45-1/2	Comparison of before and after	1	Y	Col H Line 39 Col I Lines 36, 41 & 44	(e)	Solomon L. Stamm
45-2	Drivers	2	N	N/A	N/A	N/A
45-2/1	Megawatt Allocation	1	Y	Col B Lines 12 - 15, 21 - 24, 30 - 33, 38 - 41 & 46 - 49 Col F Lines 8 - 12, 16 - 19, 28 - 31 & 36 - 39 Col G 8 - 11, 16 - 18, 29, 30, 37 & 38	(e)	Solomon L. Stamm
45-2/2	Server Allocation	1	N	N/A	N/A	N/A
45-3	Number of Employee Allocation	1	N	N/A	N/A	N/A
45-3/1	Employee count questions	1	N	N/A	N/A	N/A
45-4	Space Driver	1	N	N/A	N/A	N/A
45-5	Capital Work	1	N	N/A	N/A	N/A
45-6	Capital work	1	N	N/A	N/A	N/A
47-1	Pension	1	N	N/A	N/A	N/A
47-2	Pension	1	N	N/A	N/A	N/A
47-3	Pension	2	N	N/A	N/A	N/A
48-1	officer salary test	1	Y	Cols A & B Lines 3 - 23 & 25 - 34	(e)	Gary A. McBean
48-2.1 to .2	officer salary test	2	N	N/A	N/A	N/A
48-3	officer salary test	1	Y	Col A Lines 7 - 15	(e)	Gary A. McBean
48-3.1 to 2	officer salary test	2	1	Col A Lines 6 & 32	(e)	Gary A. McBean
			2	Col B Lines 29 & 31		
57-1/1	sales tax	2	N	N/A	N/A	N/A
58-1	fples	1	Y	Cols D & F Lines 11 - 64 Col J Line 54	(e)	Maria V. Besada

Work Paper No.	Description	No. of Pages	Conf. Y/N	Line No. Column No.	Florida Statute 366.093 (3) Subsection	Affiant
58-1.1	fples	1	Y	Cols D & G Lines 7 - 12	(e)	Maria V. Besada
58-3	fples	1	Y	Col AF Lines 19 - 45	(e)	Maria V. Besada
58-3.1 to 3	fples	1		Col H Lines 8 - 54	(e)	Maria V. Besada
		2	Y	Col H Lines 8 - 54		
		3		Col H Lines 8 - 26		
58-4	fples	1	N	N/A	N/A	N/A
58-4.1	fples	1	N	N/A	N/A	N/A
60-3	Rental Space	1	Y	Lines 14 - 22	(e)	Rhode T. Root
60-3.1 to 17	Rental Space	1 - 2	N	N/A	N/A	N/A
		3	Y	All	(e)	Rhode T. Root
		4	N	N/A	N/A	N/A
		5 - 10	Y	All	(e)	Rhode T. Root
		11	N	N/A	N/A	N/A
		12 - 17	Y	All	(e)	Rhode T. Root

**EXHIBIT D**

**AFFIDAVITS**



EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )


AFFIDAVIT OF ALISSA E. BALLOT

1. My name is Alissa E. Ballot. I currently serve as Vice President & Corporate Secretary of NextEra Energy, Inc. ("NextEra Energy"), parent company of Florida Power & Light Company ("FPL"), and of FPL. My business address is 700 Universe Boulevard, Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.


2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by NextEra Energy and FPL to be proprietary confidential business information contain or constitute information relating to competitive interests, the disclosure of which would impair NextEra Energy's and FPL's competitive business. The documents also contain employee personnel information unrelated to compensation, duties, qualifications, or responsibilities. Specifically, the information includes NextEra Energy and FPL board of director minutes and notes regarding plans and decisions on dividends, lines of credit, internal hiring procedures and discussions related to business strategies. To the best of my knowledge, NextEra Energy and FPL have maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to NextEra Energy and FPL as soon as the information is no longer necessary for the Commission to conduct its business so that NextEra Energy and FPL can continue to maintain the confidentiality of these documents.

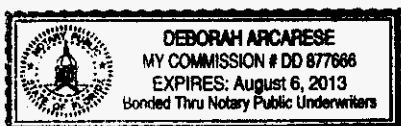
4. Affiant says nothing further.

  
Alissa E. Ballot

SWORN TO AND SUBSCRIBED before me this 17 day of July 2012, by Alissa E. Ballot, who is personally known to me or who has produced N/A (type of identification) as identification and who did take an oath.

  
Notary Public, State of Florida

My Commission Expires: 8/6/13



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                     )  
   )  
COUNTY OF PALM BEACH             )

**AFFIDAVIT OF EDWARD S. BOWMAN**

**BEFORE ME**, the undersigned authority, personally appeared Edward S. Bowman who, being first duly sworn, deposes and says:

1. My name is Edward S. Bowman. I am currently employed by Florida Power & Light Company ("FPL") as Support Services Manager. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the documents include terms regarding the negotiated settlement of claims with third parties for alleged injuries and damages, which are subject to confidentiality clauses. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.



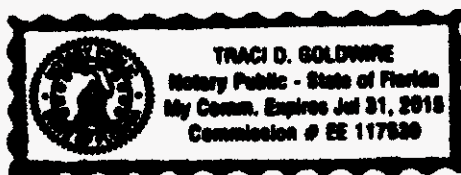
Edward S. Bowman

**SWORN TO AND SUBSCRIBED** before me this 18<sup>th</sup> day of July, 2012, by Edward S. Bowman, who is personally known to me ~~or who has produced~~ personally known (type of identification) as identification and who did take an oath.



Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**  
**BEFORE THE**  
**FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                    )  
  )  
COUNTY OF MIAMI-DADE         )

**AFFIDAVIT OF MARIA V. BESADA**

**BEFORE ME**, the undersigned authority, personally appeared Maria V. Besada, who, being first duly sworn, deposes and says:

1. My name is Maria V. Besada. I am currently employed by FPL Energy Services, Inc. ("FPLES") as Director, Organization Development & Management My business address is 9250 West Flagler Street, Miami Florida, 33174. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to Florida Power & Light Company ("FPL") Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1. The documents or materials that I have reviewed and which are asserted by FPLES and FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPLES and FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPLES and FPL's competitive business. Specifically, the information lists terms included in contracts with providers of construction, credit and insurance services, construction materials, and pricing data identifying amounts paid to those providers. To the best of my knowledge, FPLES and FPL have maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPLES and FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPLES and FPL can continue to maintain the confidentiality of these documents.

**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF MIAMI-DADE )

**AFFIDAVIT OF JACQUELINE CABRERA**

1. My name is Jacqueline Cabrera. I am currently employed by Florida Power & Light Company ("FPL") as Customer Service Regulatory Planning Manager. My business address is 9250 W. Flagler St., Miami, FL 33174. I have personal knowledge of the matters stated in this affidavit.

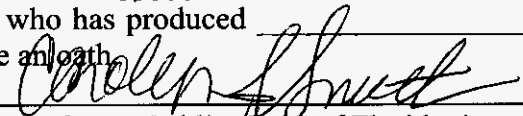
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the materials consist of contractual terms, vendor pricing information related to smart-meter implementation, software support contracts, and construction services. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Jacqueline Cabrera

**SWORN TO AND SUBSCRIBED** before me this 18<sup>th</sup> day of July 2012, by Jacqueline Cabrera, who is personally known to me or who has produced (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                     )  
   )  
COUNTY OF PALM BEACH            )

**AFFIDAVIT OF JULIE S. HOLMES**

**BEFORE ME**, the undersigned authority, personally appeared Julie S. Holmes, who, being first duly sworn, deposes and says:

1. My name is Julie S. Holmes. I am currently employed by Florida Power & Light Company ("FPL") as Director of Investor Relations. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the information contains negotiated terms of contracts between FPL and communication service providers, as well as pricing data identifying amounts paid to those providers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Julie S. Holmes

**SWORN TO AND SUBSCRIBED** before me this 19<sup>th</sup> day of July, 2012, by Julie S. Holmes, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF ROXANE R. KENNEDY**


**BEFORE ME**, the undersigned authority, personally appeared Roxane R. Kennedy, who, being first duly sworn, deposes and says:

1. My name is Roxane R. Kennedy. I am currently employed by Florida Power & Light Company ("FPL") as VicePresident of Power Generation Operations. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

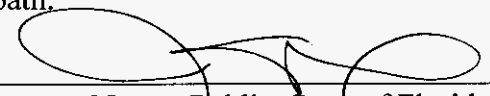
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the information identifies terms included in contracts with power plant overhaul and maintenance services providers and equipment vendors, and pricing data identifying amounts paid to those providers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

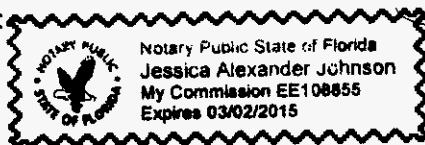
4. Affiant says nothing further.

  
\_\_\_\_\_  
Roxane R. Kennedy

**SWORN TO AND SUBSCRIBED** before me this 19<sup>th</sup> day of July, 2012, by Roxane R. Kennedy, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF MICHAEL D. LANNON**

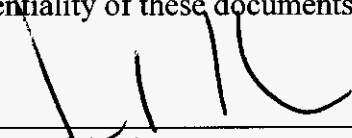
**BEFORE ME**, the undersigned authority, personally appeared Michael D. Lannon, who, being first duly sworn, deposes and says:

1. My name is Michael D. Lannon. I am currently employed by Florida Power & Light Company ("FPL") as Director of Business Services and Delivery Assurance. My business address is 15430 Endeavor Drive, Jupiter, Fl 33478. I have personal knowledge of the matters stated in this affidavit.

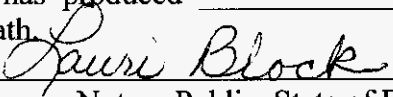
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the material consists of contractual pricing data and amounts paid to vendors for auto transformers and software training services. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

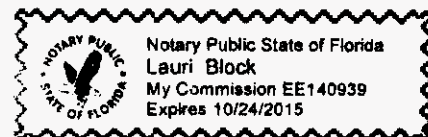
4. Affiant says nothing further.

  
\_\_\_\_\_  
Michael D. Lannon

**SWORN TO AND SUBSCRIBED** before me this 18 day of July, 2012, by Michael D. Lannon, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires: 10/24/2015



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                    )  
  )  
COUNTY OF MIAMI-DADE         )

**AFFIDAVIT OF ANTONIO L. MACEO**

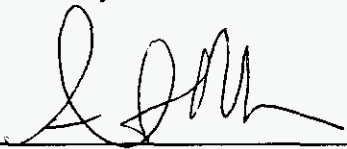
**BEFORE ME**, the undersigned authority, personally appeared Antonio L. Maceo, who, being first duly sworn, deposes and says:

1. My name is Antonio L. Maceo. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Internal Auditing. My business address is 9250 W. Flagler St., Miami, Florida 33174. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute information relating to internal auditing controls and reports of internal auditors performed during the following time periods: February 11, 2012 through December 18, 2009; January 10, 2010 through December 31, 2010; January 6, 2011 through December 16, 2011; and February 8, 2012 through March 15, 2012. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Antonio L. Maceo

**SWORN TO AND SUBSCRIBED** before me this 18<sup>th</sup> day of July, 2012, by Antonio L. Maceo, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:





**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF GARY A. MCBEAN**

1. My name is Gary A. McBean. I am currently employed by Florida Power & Light Company ("FPL") as Manager, HR Analytics. My business address is 700 Universe Boulevard, Juno Beach, Florida, 33408. I have personal knowledge of the matters stated in this affidavit.

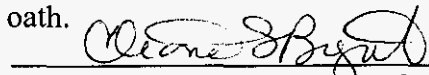
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, these materials contain competitively sensitive information related to certain employees' compensation. Public disclosure of compensation information would enable competing employers to meet or beat the compensation offered by FPL, resulting in the loss of talented employees, or conversely, the need to increase the level of compensation already paid in order to retain these employees and attract new talent. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Gary A. McBean

**SWORN TO AND SUBSCRIBED** before me this 19 day of July 2012, by Gary A. McBean, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as ~~identification and~~ who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                    )  
  )  
COUNTY OF PALM BEACH            )

**AFFIDAVIT OF ERICA A. McNABB**


**BEFORE ME**, the undersigned authority, personally appeared Erica A. McNabb, who, being first duly sworn, deposes and says:

1. My name is Erica A. McNabb. I am currently employed by Florida Power & Light Company ("FPL") as Director of Risk Management. My business address is 700 Universe Blvd., Ste. B2620, Juno Beach, FL 33408. I have personal knowledge of the matters stated in this affidavit.

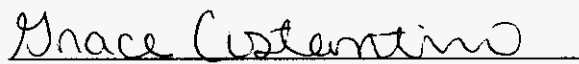
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. Specifically, the information relates to FPL's competitively placed insurance program. In addition, the documents and materials that I have reviewed also include information relating to competitive interests, the disclosure of which would impair the competitive business of its provider. Specifically, the documents include terms and pricing of services for FPL by the entity administering the insurance program. The continued confidentiality of this information allows FPL to maintain low insurance costs for FPL, which benefits FPL's customers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
Erica A. McNabb

**SWORN TO AND SUBSCRIBED** before me this 12 day of July, 2012, by Erica A. McNabb, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                    )  
  )  
COUNTY OF PALM BEACH            )

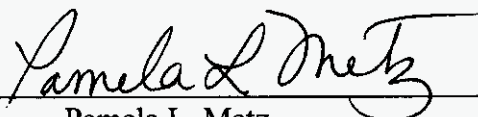
**AFFIDAVIT OF PAMELA L. METZ**

1. My name is Pamela L. Metz. I am currently employed by Florida Power & Light Company ("FPL") as FPL as Nuclear Business Operations Manager, Accounting/Regulatory. My business address is 700 Universe Boulevard, Juno Beach, Florida, 33408. I have personal knowledge of the matters stated in this affidavit.

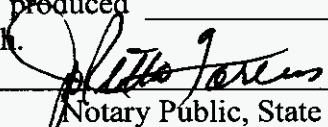
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute security measures, systems or procedures. Specifically, the documents include data related to security measures for the protection of FPL facilities at St. Lucie Plant. The documents or materials also contain contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. Moreover, the documents or materials include information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the information identifies terms included in contracts with nuclear plant maintenance services providers and equipment vendors, and pricing data identifying amounts paid to those providers. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

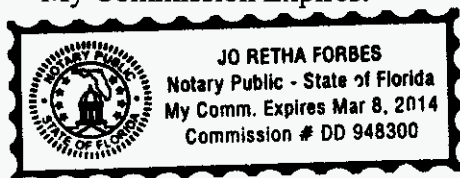
4. Affiant says nothing further.

  
\_\_\_\_\_  
Pamela L. Metz

SWORN TO AND SUBSCRIBED before me this 19<sup>th</sup> day of July 2012, by Pamela L. Metz, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF JONATHAN A. NEMES**

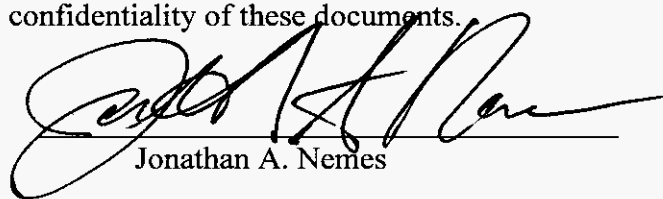
**BEFORE ME**, the undersigned authority, personally appeared Jonathan A. Nemes, who, being first duly sworn, deposes and says:

1. My name is Jonathan A. Nemes. I am currently employed by Florida Power & Light Company ("FPL") as Director of HR Payroll Cost & Performance. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

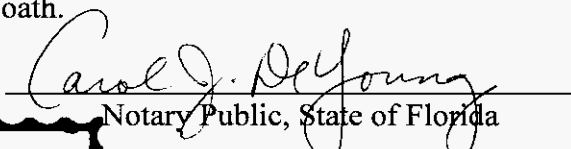
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the materials include terms or agreements pertaining to the acquisition of land. Some of the material also consists of financial models and projections of business development plans related to the sale of assets. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

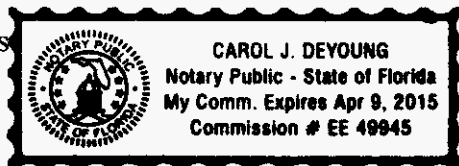
4. Affiant says nothing further.

  
Jonathan A. Nemes

**SWORN TO AND SUBSCRIBED** before me this 19<sup>th</sup> day of July, 2012, by Jonathan A. Nemes, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
Notary Public, State of Florida

My Commission Expires



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA            )  
  )  
COUNTY OF MIAMI-DADE    )

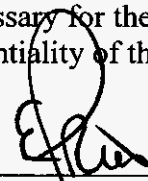
**AFFIDAVIT OF EDUARDO A. PRIETO**

1. My name is Eduardo A. Prieto. I am currently employed by Florida Power & Light Company ("FPL") as ESF (Energy Smart Florida) Smart Grid Deployment Manager. My business address is 4401 N.W. 112<sup>th</sup> Ave., Sunrise, Florida 33323. I have personal knowledge of the matters stated in this affidavit.

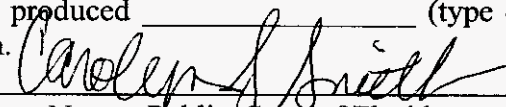
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the material consists of contractual pricing information and amounts paid to a vendor for AMI equipment. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

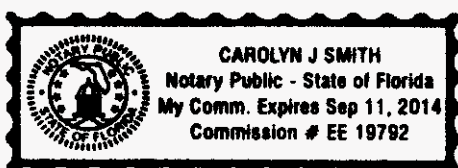
4. Affiant says nothing further.

  
\_\_\_\_\_  
Eduardo A. Prieto

**SWORN TO AND SUBSCRIBED** before me this 18<sup>th</sup> day of July 2012, by Eduardo A. Prieto, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA                    )  
  )  
COUNTY OF PALM BEACH            )

**AFFIDAVIT OF RHODE T. ROOT**


**BEFORE ME**, the undersigned authority, personally appeared Rhode T. Root, who, being first duly sworn, deposes and says:

1. My name is Rhode T. Root. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Asset Management. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.


2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. The documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the material consists of contractual terms related to the acquisition of land and pricing information related to property services. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
Rhode T. Root

**SWORN TO AND SUBSCRIBED** before me this 19 day of July, 2012, by Rhode T. Root, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath

  
Notary Public, State of Florida

My Commission Expires:



EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company

Docket No. 120015-EI July 20, 2012

STATE OF FLORIDA )
COUNTY OF PALM BEACH )

AFFIDAVIT OF SOLOMON L. STAMM

BEFORE ME, the undersigned authority, personally appeared Solomon L. Stamm, who, being first duly sworn, deposes and says:

1. My name is Solomon L. Stamm. I am currently employed by Florida Power & Light Company ("FPL") as Director of Regulatory Accounting. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FPL to contract for goods and services on favorable terms. Specifically, the information consists of terms included in contracts with providers of construction services and pricing data identifying amounts paid to those providers. The materials also include proprietary information belonging to an audit service provider whose agreement with FPL contains a confidentiality clause. These documents or materials also contain or constitute information relating to competitive interests, the disclosure of which would impair NextEra Energy Resources (formerly known as FPL Energy and hereinafter referred to as "NEER") and FPL's competitive business. Additional documents relating to competitive interests, the disclosure of which would impair NEER, consist of megawatt allocation forecasts. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

[Handwritten signature of Solomon L. Stamm]

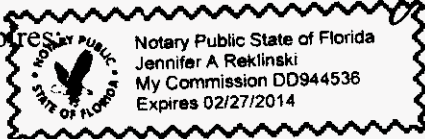
Solomon L. Stamm

SWORN TO AND SUBSCRIBED before me this 19th day of July, 2012, by Solomon L. Stamm, who is personally known to me or who has produced (type of identification) as identification and who did take an oath.

[Handwritten signature of Notary Public]

Notary Public, State of Florida

My Commission Expires:



**EXHIBIT D**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Petition for rate increase by Florida  
Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF PALM BEACH )

**AFFIDAVIT OF FABIAN J. TEJEDOR**


**BEFORE ME**, the undersigned authority, personally appeared Fabian J. Tejedor who, being first duly sworn, deposes and says:

1. My name is Fabian J. Tejedor. I am currently employed by Florida Power & Light Company ("FPL") as Manager of Cost and Performance. My business address is 700 Universe Blvd., Juno Beach, Florida 33408. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FPL to be proprietary confidential business information constitute information relating to competitive interests, the disclosure of which would impair FPL's competitive business. Specifically, the information lists negotiated terms included in computer software licensing contracts and pricing data identifying amounts paid for telecommunication services. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Fabian J. Tejedor

**SWORN TO AND SUBSCRIBED** before me this 16 day of July, 2012, by Fabian J. Tejedor, who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires:

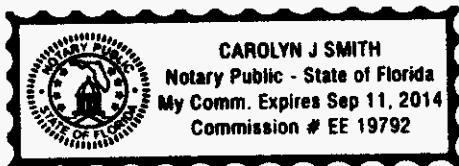




EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Power & Light Company

Docket No. 120015-EI  
July 20, 2012

STATE OF FLORIDA )  
 )  
COUNTY OF MIAMI-DADE )

AFFIDAVIT OF BRUCE WUENKER


BEFORE ME, the undersigned authority, personally appeared Bruce Wuenker, who, being first duly sworn, deposes and says:

1. My name is Bruce Wuenker. I am currently employed by FPL FiberNet, LLC ("FiberNet") as Controller. My business address is 9250 W. Flagler St., Florida 33174. I have personal knowledge of the matters stated in this affidavit.

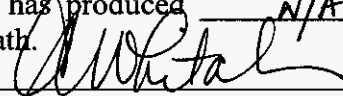
2. I have reviewed Exhibit C, and the documents that are included in Exhibit A to Florida Power & Light Company's ("FPL") Request for Confidential Classification of Information Obtained in Connection with Audit No. 12-100-4-1, for which I am listed as the affiant. The documents or materials that I have reviewed and which are asserted by FiberNet to be proprietary confidential business information constitute contractual data, the disclosure of which would impair the efforts of FiberNet to contract for goods and services on favorable terms. Specifically, the information consists of detailed, negotiated contract charges from FiberNet to FPL. The documents and materials that I have reviewed also include information relating to competitive interests, the disclosure of which would impair the competitive business of its provider. Specifically, the documents include information regarding FiberNet's negotiated terms with FPL, negotiated data line pricing information, the methodology for computing prices, and FiberNet's allocation methodology. Public disclosure of this information would impair FiberNet's competitive business. To the best of my knowledge, FiberNet has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FiberNet as soon as the information is no longer necessary for the Commission to conduct its business so that FiberNet can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

  
\_\_\_\_\_  
Bruce Wuenker

SWORN TO AND SUBSCRIBED before me this 16<sup>th</sup> day of July, 2012, by Bruce Wuenker, who is personally known to me or who has produced N/A (type of identification) as identification and who did take an oath.

  
\_\_\_\_\_  
Notary Public, State of Florida

My Commission Expires

