

**75**

**FPL's Responses to  
OPC's Ninth Set of Interrogatories  
(Nos. 171-188)**

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Ninth Set of Interrogatories  
Interrogatory No. 171  
Page 1 of 1**

**Q.**

Smart meters. On page 20-21 of her direct testimony, Ms. Santos, states "Additional information captured by the meters has also assisted in the identification and reduction of theft of electricity. The success rate of the leads generated by the smart meter is twice that of previous processes." Please identify the schedule or workpapers in the filing where the savings from reduction of theft associated with the implementation of smart meters is reflected in each of the years 2012 and 2013. If not clear from the schedule, identify specifically how much in savings is reflected in each of the years on a total Company and a Florida jurisdictional basis. If no savings from the reduction of theft due to the installation of smart meters is assumed in 2012 and 2013, please state.

**A.**

FPL does not anticipate O&M savings associated with the reduction of theft of electricity. However, we do anticipate an increase in billed kWh resulting in a reduction in line loss in 2013. The forecasted line loss factor of 5.88% noted on page 11, line 8 of MFR Schedule F-8 for the 2013 Test Year, reflects a 0.1532% reduction in line losses associated with better theft detection. There is no reduction identified for 2012. Related work papers were submitted in FPL's response to Staff's sixth Request for Production of Documents No. 48.

**Q.**

Smart meters. On page 21 of her direct testimony, Ms. Santos states "As the deployment of smart meters and the supporting technologies continues, we expect the process improvements and automation to result in a reduction in O&M expenses." Outside of reduction in meter readers, reduction in theft, and reduction in customer calls regarding billing, where are savings associated with the implementation of smart meters expected to occur? Please identify the schedule or workpapers in the filing where these savings are reflected in each of the years 2012 and 2013. If not clear from the schedule, identify specifically how much in savings is reflected in each of the years on a total Company and a Florida jurisdictional basis. If no savings associated with the implementation of smart meters, (other than through reduction of meter readers, reduction of theft, or reduction in customer calls related to billing) is assumed in 2012 and 2013, please state.

**A.**

In addition to savings associated with meter reading and a reduction in customer calls, as part of the smart meter deployment, there are projected savings identified in other areas. These include savings in 2013 from final bill and outbound telephone collections of \$0.065 million, contractor field technicians for move in/move out activity \$0.329 million and a reduction in write-offs of \$0.289 million. These savings were taken as a reduction to O&M. There are no projected savings in 2012 for these activities.

The Company and retail jurisdictional basis amounts are reflected on MFR C-4 as follows:

- Company and jurisdictional basis savings of \$0.289 million associated with write-offs is reflected in FERC account 904 (Jurisdictional separation factor is 1.000000).
- Company and jurisdictional basis savings of \$0.061 million associated with final bill and outbound telephone collection activity is reflected in FERC account 903 (Jurisdictional separation factor is 0.999999).

FPL cannot pinpoint the following savings by FERC account on MFR C-4; therefore FPL cannot provide these savings on a retail jurisdictional basis. However, the Company's savings are reflected as follows:

- Savings of \$0.329 million associated with contractor field technicians for move in/move out activity is reflected across multiple Distribution FERC accounts.
- Savings of \$0.004 million associated with payroll overheads specific to final bill collections savings is reflected in FERC accounts 408, 925 and 926.

Please refer to workpapers provided by FPL in response to SFHHA's First Request for Production of Documents No. 104, specifically the electronic files titled "2012 AMI Budget Input – FBC and OTC 2028.pdf", "RCS Impact.pdf" and the confidential file "2012 AMI Budget Request – FMO.pdf."

**Q.**

Smart meters. Please refer to Table 13 on page 95 of Order No. PSC-10-0153-FOF-EI (Table 13). Please provide an updated version of this table showing the Company's best current estimates for each of the amounts as well as the amounts incorporated in the Company's filing in the interim year and the test year in this case. As part of the response, please provide a detailed explanation for any differences between the costs and the savings incorporated in the Company's filing for 2012 and 2013 as compared to the current best estimates and as compared to the amount included in Table 13.

**A.**

Below is the updated Table 13 from page 95 of Order No. PSC-10-0153-FOF-EI. This table reflects the amounts incorporated in the current Company's filing.

	2009	2010	2011	2012	2013	5 Yr Total
<b>Meters (Thousands)</b>	97	1,242	1,307	1,331	453	4,429
<b>Capital (Millions)</b>	\$32.8	\$161.7	\$187.5	\$191.2	\$70.5	\$643.8
<b>O&amp;M (Thousands)</b>	\$1,662	\$7,421	\$13,705	\$18,161	\$20,739	
<b>Savings (Thousands)</b>	(\$173)	(\$449)	(\$3,179)	(\$9,125)	(\$16,996)	
<b>Net O&amp;M (Thousands)</b>	<b>\$1,489</b>	<b>\$6,972</b>	<b>\$10,526</b>	<b>\$9,036</b>	<b>\$3,744</b>	

(Excludes payroll and store loaders)

Total meter count increased as a result of the deployment of commercial/industrial smart meters in Miami-Dade County, that was funded by the Department of Energy grant. In addition, there were changes in volumes throughout the years due to deployment schedule adjustments.

Total capital project expense in the Company's current filing is 0.2% less than the amount reflected on Table 13 from page 95 of Order No. PSC-10-0153-FOF-EI.

- In 2012 capital expense increased primarily due to deployment schedule adjustments. In addition, there is an increase in IT and network costs.
- In 2013 capital expense decreased primarily as a result of adjustments to the deployment schedule shifting installations to earlier years.

In 2012 and 2013, O&M expense compared to Table 13 on page 95 of Order No. PSC-10-0153-FOF-EI, increased primarily due to operational staffing and IT support, cost of data analytics for theft detection, and an increase in telecommunications costs associated with additional network infrastructure.

In 2012 and 2013, O&M savings compared to Table 13 on page 95 of Order No. PSC-10-0153-FOF-EI, reflect a reduction primarily due to changes in the approach and assumptions for implementing the remote connect services project. The revised approach and refined assumptions employ a more cautious and methodical plan that gradually introduces the use of remote connect services. These revisions result in a delay and reduction in project related savings.

Below is the updated Table 13 from page 95 of Order No. PSC-10-0153-FOF-EI. This table reflects the current best estimates.

Deployment	2009	2010	2011	2012	2013	5 Yr Total
<b>Meters (Thousands)</b>	97	1,242	1,307	1,441	343	4,429
<b>Capital (Millions)</b>	\$32.8	\$161.7	\$187.5	\$205.9	\$56.0	\$643.9
<b>O&amp;M (Thousands)</b>	\$1,662	\$7,421	\$13,705	\$18,537	\$21,070	
<b>Savings (Thousands)</b>	(\$173)	(\$449)	(\$3,179)	(\$9,125)	(\$17,586)	
<b>Net O&amp;M (Thousands)</b>	<b>\$1,489</b>	<b>\$6,972</b>	<b>\$10,526</b>	<b>\$9,413</b>	<b>\$3,484</b>	

(Excludes payroll and store loaders)

When comparing the Company's current filing to current best estimates, the variance is due to a deployment schedule adjustment accelerating installations in 2012 and reducing installations in 2013.

**Q.**

Smart meters. Please refer to the direct testimony of Ms. Santos from Docket No. 080677-EI at page 41. The testimony states "Improvements in the meter reading process will also lead to improvements in the back office and care centers, resulting in fewer customer calls related to billing." Please identify the schedule or workpapers in the current filing where the savings from the reduction of customer calls related to billing are reflected in each of the years 2012 and 2013. If not clear from the schedule, identify specifically how much in savings is reflected in each of the years on a total Company and a Florida jurisdictional basis. If no savings, associated with the implementation of smart meters, due to a reduction of customer calls related to billing are assumed in the years 2012 and 2013, please state.

**A.**

The savings from reductions in customer calls, including billing and other calls, are \$0.063 million in 2012 and \$0.202 million in 2013. These savings were taken as a reduction to the O&M expense in MFR C-4 as follows:

- Savings of \$0.052 million in 2012 and \$0.167 million in 2013 associated with reduction in customer calls are reflected in multiple Customer Service FERC accounts including 901, 903, 908 and 910.
- Savings of \$0.011 million in 2012 and \$0.035 million in associated with payroll overheads are reflected in FERC accounts 408, 925 and 926.

FPL cannot pinpoint the savings by FERC account on MFR C-4; therefore, while the savings are fully reflected in FPL's jurisdictional test year results, FPL cannot isolate the specific amount of these savings on a retail jurisdictional basis.

Please refer to workpapers provided in FPL's response to SFHHA's First Request for Production of Documents No. 104, specifically the file titled "2012-2016 CC Budget – Input SAVINGS.pdf."

**Q.**

Smart Meters. Santos, page 18. Please identify each of the emerging in-home technologies for which FPL is testing under the DOE Smart Grid Grant?

**A.**

Under the DOE Smart Grid Grant, FPL is performing R&D testing with four combinations of two particular technologies – in-home displays, (IHDs), and Home Energy Controllers (HECs). IHDs provide feedback on electrical energy usage. Depending on how the device is programmed and what it is connected to, it may display real time rates, cost of energy used, and/or greenhouse gas emissions. The HEC shares all the same capabilities as the IHD. However, the customer can also choose to use the HEC to control when select appliances operate. If more detailed information is desired, please also refer to FPL's Response to Staff's Fourth Set of Interrogatories No. 143, where the project is described in greater depth.

**Q.**

Smart Meters. Santos, page 18. Please identify the total number of customers by year who have participated (and the number which FPL expects will participate) in the referenced Miami Dade College/Florida College system program through the end of 2013?

**A.**

Energy Savings Essentials Participants:

2011: 413 (actual)

2012: 409 Jan. 1 – April 30 (actual), 1700 (Year End estimate)

2013: 2200 (estimate).



**Q.**

Smart Meters. Santos, page 19, lines 18-19. How many different FPL customers with activated Smart Meters accessed the website or call center (using customer service representative or IVR) seeking “more detailed information about their energy consumption”? (Note, this question does not seek the number of queries to the website.)

**A.**

FPL does not have a way to determine how many different FPL customers with activated smart meters accessed the website or spoke to a customer service representative seeking more detailed information about their energy consumption. However, FPL can provide how many customers access their smart meter portal on FPL.com on a monthly basis. See Attachment No. 1 for details on the number of customers accessing their energy consumption information.

The recently implemented IVR smart meter menu/functionality has been selected by customers 18,023 times through May 14, 2012. Of these, 4,980 customers received energy information related to the projection of their next bill and highest peak usage.

# Pages Report

Report Suite: FPL - COM

Date: Sun. 1 May 2011 - Mon. 30 Apr. 2012

Segment: All Visits (No Segment)

Florida Power & Light Company

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OPC's Ninth Set of Interrogatories

Interrogatory No. 177

Attachment No. 1

Page 1 of 1

Report Type: Trended

View by: Month

Day of Week: All Days

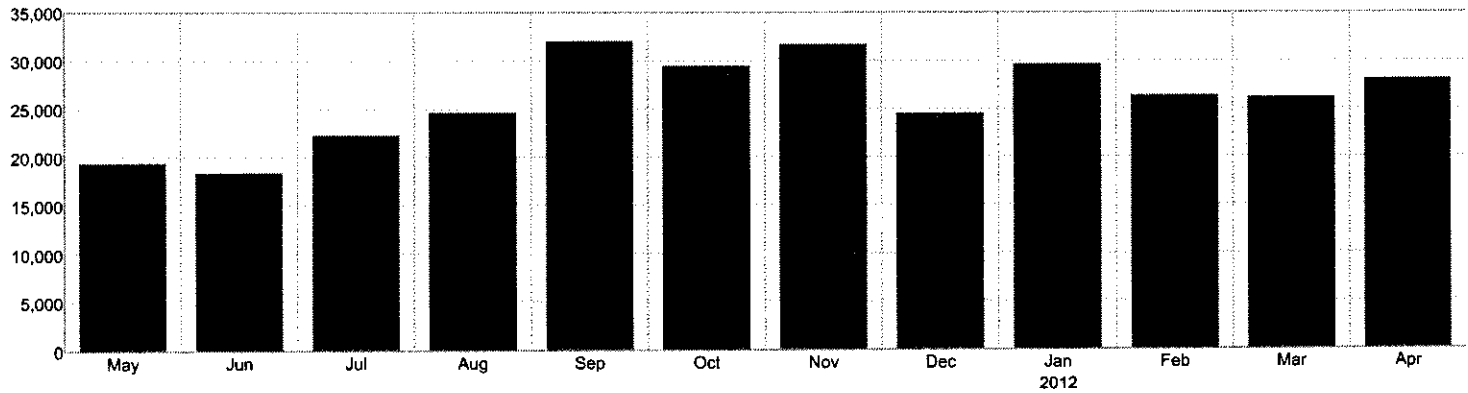
Selected Metrics: Monthly Unique Visitors

Selected Items: User-defined

Smoothing Applied: None

Percent Shown as: Number

## Energy Usage Information



Pages Report | All Visits (No Segment) | Sun. 1 May 2011 - Mon. 30 Apr. 2012 | Graph generated by SiteCatalyst using Report Accelerator at 2:49 PM EDT, 22 May 2012

Date	Energy Usage ...	Percent
1. May 2011	19,382	1.5%
2. Jun 2011	18,393	1.4%
3. Jul 2011	22,276	1.6%
4. Aug 2011	24,641	1.7%
5. Sep 2011	32,003	2.2%
6. Oct 2011	29,427	2.1%
7. Nov 2011	31,618	2.2%
8. Dec 2011	24,545	1.9%
9. Jan 2012	29,566	2.1%
10. Feb 2012	26,328	1.9%
11. Mar 2012	26,150	1.9%
12. Apr 2012	28,016	2.1%
<b>Overall Monthly Visitors</b>	<b>312,345</b>	<b>1.9%</b>

**Q.**

Smart Meters. Santos, page 20. Please identify (in MWH and in dollars) for the years 2012 and 2013 the estimated impact on demand caused by your customers' use of smart meters to manage their energy usage on. Please identify the schedule or workpapers in the filing where these impacts are reflected in each of the years 2012 and 2013. If not clear from the schedule, identify specifically how the much impact(s) are reflected in each of the years on a total Company and a Florida jurisdictional basis. If no impact on demand due to customers' use of smart meters is assumed in 2012 and 2013, please state.

**A.**

MWH and dollar savings associated with estimated impacts on demand, as a result of using smart meters to manage energy usage, have not yet been identified. Therefore, no impacts are reflected in schedules or work-papers submitted for 2012-2013. At this time, FPL has not conducted analyses that would provide this data. Please refer to FPL's response to OPC's Ninth Set of Interrogatories No. 186 for additional information.

**Q.**

Smart Meters. Please refer to the Direct Testimony of Santos in Docket No. 080677-EI, page 41. Please identify for each of the years 2009-2011 the number of work related accidents experienced by FPL workers as a result of (a) entering customers' yards separately and (b) FPL workers driving to or from reading meters.

**A.**

(a) Meter reading work related injuries (OSHA and non-OSHA)

	2009	2010	2011
On Customer Property	115	100	88
Other (1)	43	29	43
Total Injuries	158	129	131

(1) Includes injuries a meter reader experienced during the course of the work day that were not on customers property.

(b) Meter reading vehicle accidents

	2009	2010	2011
Vehicle Accidents	48	52	31

**Q.**

Smart Meters. In the current filing, please identify the schedule or workpapers where savings due to “eliminating” the need to enter a customer’s yard and due to “reducing exposure to traffic related accidents” are identified in each of the years 2012 and 2013.

**A.**

Forecasted savings due to eliminating the need to enter a customer's yard and from the reduction of exposure to work related accidents are not identified in FPL's filing. From the standpoint of workers compensation, the savings would be reflected in our overall workers compensation cost based on a three full year historical average and other variables. Thus, eventual potential savings will not be realized until future years.

From the standpoint of liability, FPL hopes to obtain potential savings related to a reduction in third party claims from traffic accidents based upon fewer FPL employees driving vehicles throughout the day in order to perform their job functions. FPL will need to evaluate the potential reduction in traffic accidents and claims as the project progresses, keeping in mind that claims can be asserted up to four years following an incident or accident

**Q.**

Smart Meters. Please identify and quantify each reliability benefit that FPL contends support the cost-effectiveness of installing smart meters to all 4.5 million customers.

**A.**

Reliability-related benefits (e.g., improvement in SAIDI, CAIDI and SAIFI metrics) were not calculated/included to support the cost-effectiveness of installing smart meters. However, see page 19, lines 5-10, of Witness Hardy's testimony, which discusses how FPL is integrating and utilizing smart meter data to enhance service to its customers.

**Q.**

Smart Meters. Please identify all studies FPL has performed measuring or estimating the change in usage behavior of customers due solely to those customers' activated smart meters.

**A.**

FPL has not conducted any studies to evaluate usage behavior due to the activation of the smart meter.

**Q.**

Smart meters. Please identify what capabilities the smart meters have when activated to enable customers to:

- a. reduce overall electricity consumption; and/or
- b. shift electricity consumption to different times of day

**A.**

- a. The primary function of a smart meter is to record energy consumption data. A smart meter by itself cannot reduce overall electricity consumption. The energy usage data captured by the meter is converted into useful information for the customer on the online Energy Dashboard tool developed by FPL. Customers can go online and use this tool to see how much electricity they're consuming by the hour, day, and month, helping them make more informed energy choices.
- b. The smart meter does not have the capability to shift electric consumption to different times of day. As mentioned above, energy usage data is made available to the customer via our Energy Dashboard tool. Providing customers with more information about when they use energy can assist them in making choices about how much energy they use and at what time of day they use it.



**Q.**

Smart meters. With respect to the capabilities that are the subject of Interrogatory No. 183, what additional equipment, customer education and/or tariff offering(s) are necessary for the customer to maximize his ability to reduce overall electricity consumption and/or rationally shift his electricity consumption to a different time of day?

**A.**

As mentioned in FPL's response to OPC's Ninth Set of Interrogatories No. 183, the smart meter by itself cannot reduce overall electricity consumption. FPL provides our customers with tools to see how much electricity they are consuming. Providing the information allows the customers to make decisions on how they use electricity.

FPL is currently conducting an In-Home Technology Pilot as part of Energy Smart Florida project. The pilot project allows FPL to collect data to better understand the technical feasibility, economic merit, and customers' acceptance of emerging in-home smart-grid technologies and dynamic pricing. For initial results from the first year of testing, please refer to FPL's report "Annual Progress Report: Residential Service Dynamic Price Response Pilot Project" Docket No. 110031-EG filed with the Commission on May 24, 2012. Final results of the pilot will be available in 2013.

**Q.**

Smart meters. What plans does FPL have between now and the end of 2013 to encourage customers to use smart meters to:

- a. reduce overall electricity consumption; and/or
- b. shift electricity consumption to different time of day

**A.**

As part of the smart meter project, FPL will continue to work to educate customers about the benefits of smart meters and encourage them to use tools like the online energy dashboard enabled by the smart meters that help them better understand their energy usage. This information is made available through the following channels:

- A welcome letter once the smart meter is activated, educating customers on how to use the online energy dashboard
- A message on the first bill after activation, informing customers about the energy use information the smart meter makes available. It also refers the customer to [FPL.com/energysmart](http://FPL.com/energysmart) to learn more
- When a customer calls our Care Center, FPL's interactive voice response system allows them to receive information about the amount of their next projected bill based on the data received from the smart meter.
- "Energy Savings Essentials", a free one-hour workshop offered through Miami-Dade College, which helps participants learn how to use the energy dashboard to create a personal energy savings plan. The program is being replicated at Broward College and Palm Beach State College and our plan is to invite other colleges to offer the course as smart meters in their counties are fully activated. The course was launched in the fall of 2009 and more than 800 people have participated so far.
- Web content on [FPL.com/energysmart](http://FPL.com/energysmart) which contains information about the smart meter initiative. It also includes an instructional guide on how to use FPL's online energy dashboard and customer testimonials about how they have used the energy dashboard to help them understand their energy usage.
- Articles, bill inserts and email newsletters encouraging customers to use the energy dashboard.
- Community outreach presentations

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Ninth Set of Interrogatories  
Interrogatory No. 186  
Page 1 of 1**

**Q.**

Smart meters. What assumptions are included in your 2012 and 2013 sales forecast included in the filing related specifically to customers' usage of activated smart meters? (i.e. Are you forecasting any reduction in sales of electricity due to customers' use of smart meters?)

**A.**

The 2012 sales forecast does not include any assumptions related specifically to customers' usage of activated smart meters. However, a very small 0.02% decline in net energy for load is expected in 2013 due the deployment of smart meters. The 0.02% decline in net energy for load in 2013 is based upon a projected reduction in usage by non-paying customers. The deployment of smart meters is expected to result in a net 0.29% increase in delivered sales in 2013 as a result of the reduction in line losses.

**Q.**

Smart meters. Please describe in detail the technical capabilities, if any, the smart meters now being deployed will have, upon installation, to detect outages. If the meters have such capabilities, identify where in the network (the meter, the feeder, to a particular communications node, etc.) the capability will reside for identifying and alerting the company to an outage.

**A.**

The smart meters being installed have the capability to detect, record and communicate certain outage and power restoration related events. If the smart meter loses power, and detects an outage, an event is recorded on the meter communication module. Even though the meter is no longer powered, the meter uses a small amount of stored energy to send a short outage event notification or "last gasp" communication. That outage event message can then be passed along, if other nearby smart meter network communication devices or meters are powered and available to receive it, to the communication nodes on the network. The communication nodes send the data back to an FPL database. Data in FPL's database can then be integrated into other supporting systems and analyzed to support the outage processes.

The meter also has the capability to detect when power is restored. When power is restored, the meter records the event and sends a real-time "power restoration" event notification back through the nearby smart meter communications network and the communication nodes to an FPL database.

In addition, we have the capability to perform an on-demand "ping" to the meter. This functionality provides an on-demand query of the meter status. A request for data, or "ping", is sent to the meter and the meter can provide service voltage information.

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Ninth Set of Interrogatories  
Interrogatory No. 188  
Page 1 of 1**

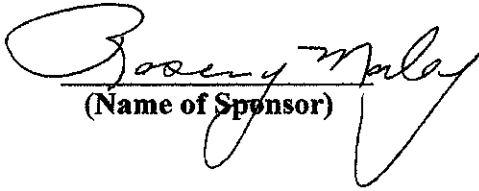
**Q.**

Smart meters. Do you agree with the statement in the April 5, 2012 edition of periodical "Smart Grid Today" that all of the 2.7 million smart meters referenced therein would "feature interval reads and tamper detection but not remote access and disconnection or outage detection"? If the statement is true as reported, please reconcile the reported statements with the benefits of reconnection and outage detection contained in the March 21, 2012 Smart Meter Progress Report, filed with the Commission in Docket No. 120002-EI.

**A.**

FPL does not agree with the statement in the April 5, 2012 edition of periodical "Smart Grid Today" which is quoted in this question.

**AFFIDAVIT**

  
(Name of Sponsor)

State of Florida            )  
County of Palm Beach    )

I hereby certify that on this **4th** day of **June**, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Rosemary Morley**, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory No. **186** from **Citizen's Ninth** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this **4th** day of **June**, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

*Kathleen Slattery*  
Kathleen Slattery

State of Florida )

County of Palm Beach )

I hereby certify that on this 4 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kathleen Slattery, who is personally known to me, and she acknowledged before me that she co-sponsored the answers to Interrogatory Nos. 180 from Office of Public Counsel's Ninth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.


In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 4 day of June, 2012.

*Diane S. Bryant*  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

  
Jacqueline Cabrera

State of Florida

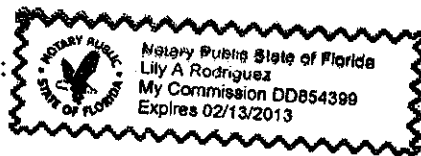
County of Miami-Dade

I hereby certify that on this 4th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that sponsored Interrogatories Nos. 171, 172, 173, 174, 175, 178, 179, 182, 183, 184, 185, 187 and 188; and co-sponsored the answer to Interrogatory No. 177 and 180 from OPC's 9<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 4<sup>th</sup> day of June, 2012.

  
Notary Public, State of Florida

Notary Stamp:





**AFFIDAVIT**

*David T. Bromley*  
David T. Bromley

State of Florida            )

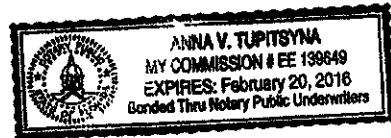
County of Broward        )

I hereby certify that on this 24th day of May, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answer to Interrogatory 181 from the Citizens' Ninth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 24th day of May, 2012.

*Anna V. Tupitsyna*  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

Robin Monserrat  
Name of Sponsor

State of Florida

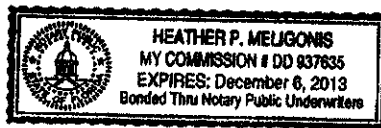
County of Palm Beach

I hereby certify that on May 25, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robin Monserrat** who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 176 from OPC 9<sup>TH</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of May 25, 2012.

Heather P. Meligonis  
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

Robin Monserrat  
Name of Co-Sponsor

State of Florida

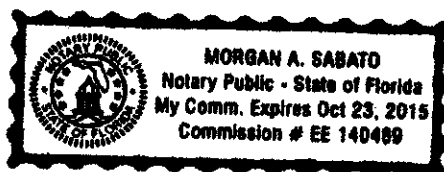
County of Palm Beach

I hereby certify that on May 31, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robin Monserrat who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No(s). 177 from OPC 9<sup>TH</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of May 31, 2012.

Morgan A. Sabato  
Notary Public, State of Florida

Notary Stamp:



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**FPL's Responses to  
OPC's Tenth Set of Interrogatories  
(Nos. 189, 198-201, 203-209, 215-217,  
219, 220, 222, and 225-228)  
See Staff's Exhibits CD  
for file re: No. 222**

**Q.**

Forecast Assumptions. Refer to MFR Schedule F-8 at page 8 (lines 15-19). Please quantify and explain fully and in detail the impact, if any, that the Interchange/Purchase Power Contracts (which expire in May and December 2012) with DeSoto County Generating Company, LLC, Oleander Power Project LP, Seminole Electric Cooperative, Inc., and Tampa Electric Company have on the Company's revenue requirement calculations. Show detailed calculations.

**A.**

These Interchange/Purchase Power Contracts' revenue requirements are contained within the Company's projected 2012 and/or upcoming projected 2013 Capacity Clause filings and do not impact the revenue requirements in this base rate proceeding.

**Q.**

Canaveral Step Increase. Refer to Company witness Barrett's testimony at page 32 (lines 1-8). Please explain fully and in detail how the proposed Canaveral Step Increase does a better job of synchronizing base rate recovery for the Canaveral Modernization Project with the reduction in Fuel Clause factors. In addition, explain how the Canaveral Step Increase will avoid building an under-recovery for the Canaveral Project's revenue requirements.

**A.**

The Canaveral Step Increase is timed to coincide with the in-service date of the Canaveral Modernization Project. At that point, the project will begin generating its projected fuel efficiencies for the benefit of customers. The Fuel Clause factors will accordingly be adjusted at that time to reflect these projected fuel efficiencies. If the Canaveral Modernization Project were to be included in the January 2013 Base Rate Increase, the associated revenue requirements would begin to be charged to the customer before the project was in service and before its fuel efficiencies began to be realized.

An explanation for the potential under-recovery of the Canaveral Project's revenue requirements, were it to be included in Base Rates beginning in January 2013, is provided in witness Barrett's testimony at page 32 (lines 10-17). It is also shown in Note B on page 1 of MFR Schedule A-SUM, which was supplied in FPL's response to SFHHA's First Request for Production of Documents No. 5.

**Q.**

Pole Inspections. Refer to Company witness Hardy's testimony at page 8 (lines 4-10). Please quantify and explain fully and in detail the results of FPL's inspection of approximately 800,000 poles through 2011 and describe what impact, if any, these pole inspections have on FPL's 2012 and 2013 revenue requirement calculations. In addition, please explain the impacts on FPL's 2012 and 2013 revenue requirement calculations related to the completion of the eight-year pole inspection cycle projected to end in 2013.

**A.**

From May 2006 – December 2011, after inspecting nearly 800,000 poles, approximately 75,000 poles have been identified as needing reinforcement or replacement. Total pole inspection program costs during 2006-2011, which include inspection, reinforcement and replacement of poles, are \$239.5 million (capital expenditures - \$175.2 million; O&M expenses - \$64.3 million). FPL has not calculated the specific revenue requirements associated with the projected completion of the eight-year pole inspection cycle in 2013, but the pole inspection activities will have two types of impact on 2012 and 2013 revenue requirements. First, the capital expenditures incurred to date of \$175.2 million and projected for 2012 (\$50.5 million) and 2013 (\$54.1 million) increase utility plant, depreciation reserve and depreciation expense. Second, the associated O&M expenses for 2012 (\$14.6 million) and 2013 (14.0 million) increase total O&M expenses. Therefore, increases in rate base (as a result of the additional net plant) and decreases in net operating income ( as a result of the additional O&M and depreciation expenses) will increase revenue requirements. FPL notes that the improved integrity of FPL's pole population, resulting from the implementation of the pole inspection program, is expected to reduce restoration savings (for storms as well as day-to-day), however, these cost savings have not been quantified.

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**Q.**

Distribution Reliability. Refer to Company witness Hardy's testimony at pages 10-14 and Exhibit GKH-2. Please quantify and explain fully and in detail the cost impacts that each component of FPL's Distribution reliability program (summarized on Exhibit GKH-2) has on the Company's 2012 and 2013 revenue requirement calculations. In addition, please provide historical data for each reliability program component listed on Exhibit GKH-2 for years 2009, 2010 and 2011.

**A.**

See below for 2009-2013 O&M expenses and capital expenditures associated with each reliability provided in GKH-2. While FPL has not calculated the associated revenue requirements for each reliability program provided in GKH-2, generally, additional capital expenditures increase utility plant, depreciation reserve and depreciation expense, while additional O&M expenses increase total O&M expenses. Increases in rate base (as a result of the additional net plant) and decreases in net operating income ( as a result of the additional O&M and depreciation expenses) will increase revenue requirements. FPL notes that the improved integrity of its distribution system, resulting from the implementation of these reliability initiatives, is expected to reduce restoration costs (for storms as well as day-to-day), however, the full impact of these cost savings has not been quantified.

Program	O&M	Capital	O&M	Capital	O&M	Capital	O&M	Capital	O&M	Capital
	2009	2009	2010	2010	2011	2011	2012	2012	2013	2013
Hardening Plan	6,560,934	73,642,587	2,888,114	42,475,034	2,043,401	40,945,616	2,021,430	45,193,365	2,728,567	47,877,400
Pole Inspections	10,896,010	25,166,759	10,662,172	39,346,818	17,517,318	53,105,435	14,582,920	50,501,806	14,032,279	54,667,762
Vegetation Management	52,650,362	-	57,600,257	-	60,382,012	-	59,230,089	-	68,654,662	-
Feeder/Lateral Cable	1,088,246	15,470,926	2,210,231	17,360,194	1,380,286	47,435,332	1,122,984	47,447,856	757,542	27,249,166
Priority Feeders	1,360,064	7,094,630	1,229,333	5,554,507	2,578,152	8,354,972	2,830,603	7,887,207	2,893,410	8,175,366
Overhead Line Inspections	732,436	1,314,734	1,624,333	2,403,194	2,585,471	3,676,322	3,152,483	2,196,164	2,790,483	2,276,370
Vault Inspections	665,460	527,677	1,280,230	1,199,187	1,561,404	6,190,132	2,103,835	6,229,484	2,145,921	6,455,401
Submarine Cable	2,327	273,245	4,999	99,787	5,313	1,191,867	214,804	2,540,976	219,096	2,615,350
VAR Management	389,188	671,614	215,008	288,975	919,723	1,467,977	1,526,615	1,208,745	1,557,162	1,250,794
Switch Cabinets	10,223	1,325,959	16,828	791,051	29,241	7,398,913	98,189	6,416,354	102,232	4,035,757
Handhole Inspections	2,905,849	-	2,900,077	-	3,165,152	-	3,148,159	-	3,243,169	-
Small Wire Replacement	219	797	527	(50)	260,297	3,259,030	534,753	3,095,707	550,016	3,201,958
Cathodic Protection	-	-	167,778	19,207	66,730	(5,911)	204,402	2,213,789	208,485	2,316,898
System Expansion	412,676	16,233,256	235,976	5,036,347	300,821	8,043,211	142,553	6,100,467	223,535	8,156,077



**Q.**

Injuries and Damages. Refer to Company witness Hardy's testimony at page 20 (lines 3-8). Please explain fully and in detail whether the Company's 2012 and 2013 projections for Injuries and Damages reflect the 53% improvement in OSHA's industry-standard metric of reportable injuries over the last decade as well as the 70% decline in absolute number of injuries during the same period. If not, explain fully why not.

**A.**

As indicated in the FPL's response to OPC's Sixth Set of Interrogatories No. 135, the Company's projections for Injuries and Damages are unrelated to George Hardy's testimony. As explained in that answer the Injuries and Damages Reserve relates to third party claims, whereas injuries reportable under OSHA would involve employees and therefore workers compensation claims. Because workers' compensation claims are managed in the aggregate and there are multiple variables that impact costs, it is not possible to directly measure the impact of the decline in injuries in a given business unit. Reductions in injuries may help to mitigate the cost of FPL's employee workers' compensation program. The aggregate estimated cost of claims for each year along with several other variables, including covered payroll, are reflected in the Company's 2012 and 2013 workers' compensation cost projections.

**Q.**

Fossil Fleet Performance. Refer to Company witness Kennedy's testimony at pages 11 through 18. Given the Company's record of "excellent" fossil fleet performance as described by Ms. Kennedy on the referenced pages of her testimony, please explain fully and in detail the Company's justification for each of its projected 2013 test year fossil base capital expenditures, which total \$371.4 million.

**A.**

Witness Kennedy's testimony and supporting exhibits communicated excellent performance associated with a number of key fossil power generation operating factors such as: generating efficiency, reliability, availability, total non-fuel and fuel O&M, environmental emission rates, and resource management. More than 10,000 MW of highly efficient, gas-fired, combustion turbine (CT) based, combined cycle (CC) resources were added to FPL's system in ten years since 2001. Beyond just providing new generating capacity, these transformational facilities contribute to excellent fossil fleet performance by improving efficiency that drives lower fuel usage, and by providing reliable operations. To obtain their associated improvement benefits, this growing fleet of highly efficient machines requires both upfront and ongoing capital expenditures. Together, these investments drove a 19 percent efficiency (heat rate) improvement in the fossil generating fleet which contributed to lower fuel usage and a cumulative fuel cost avoidance of \$5.5 billion for FPL customers through 2011. This effort has been a contributing factor in FPL's typical bill being 25 percent lower than the latest national average and the lowest of the state's 55 electric utilities as already mentioned on page 5 of witness Silagy's testimony.

FPL's fossil plant capital investment is required to maintain and/or obtain increasingly improved fossil fleet performance. Approximately 85 percent (or \$309 million) of FPL's 2013 fossil fleet capital expenditure request (\$371.4 million) is associated with two key areas: 1) CC site maintenance overhauls (for unit outages referenced in FPL's response to OPC's Sixth Set of Interrogatories No. 103 and cost-summarized in FPL's response to OPC's Tenth Request for Production of Documents No. 86), and 2) CT upgrades providing additional customer benefits (referenced in FPL's response to OPC's Sixth Set of Interrogatories No. 106). Further, as also referenced in FPL's response to OPC's Sixth Set of Interrogatories No. 107, the purpose and justification for the amount that FPL intends to spend is to maintain operational performance for the expanded combined cycle fleet. This fleet includes 2,400 MW of new CC capacity added at West County Units 2 & 3 during 2010 and 2011, along with approximately 8,000 MW of new CC capacity added by FPL during the eight prior years. These expenditures are a continuation of the program for normal overhauls for the expanded fleet and represents routine CC site maintenance. The balance of FPL's 2013 capital expenditure needs relate to steam and gas turbine site equipment maintenance/replacement/repairs and overall power plant structural maintenance. FPL's 2013 \$371.4 million fossil fleet capital expenditure main-categories\* are:

- \$213.5 million for CC site maintenance overhauls
- \$95.6 million for CT upgrade overhauls
- \$38.8 million for Steam site (including oil, gas, and coal plant) maintenance overhauls
- \$16.8 million for non-overhaul equipment maintenance/replacements/repairs
- \$3.6 million for gas turbine site maintenance overhauls
- \$2.7 million for structural maintenance
- \$0.3 million for asbestos mitigation

FPL's total 2013 capital expenditures associated with maintaining/upgrading its 20,000 MW FERC 'Steam' and 'Other' (CC/CT) fossil fleet base is fully represented in the total \$371.4 million estimate. For additional perspective, converting this 2013 expenditure to \$18.6/kW and adding to FPL's 2013 total fossil non-fuel O&M cost of \$13.1/kW (shown in witness Kennedy Exhibit RRK-7) results in a total 2013 capital and non-fuel O&M expenditure (\$31.7/kW) that is less than what FPL's fossil Total non-fuel O&M cost would have been if escalated by CPI since 1990 (\$33.2/kW), and provides another indication of FPL's excellent cost control and operating performance.

\* numbers may not add up to \$371.4 million due to rounding.

**Q.**

Fossil Fleet Production. Refer to Company witness Kennedy's testimony at page 23 (lines 13-23).

- a. Please identify the units that FPL stated should be placed into Inactive Reserve Status and state whether (1) the units were in fact placed into Inactive Reserve Status, and (2) the Company's filing reflects the removal of these units from rate base. If not, explain fully why not.
- b. Referring to part "a" above, please provide the rate base amounts that are associated with the units that have been placed into Inactive Reserve Status.
- c. Please state whether the Company's filing reflects the removal of the Cutler 5&6 and Sanford 3 steam units from rate base. If not, explain fully why not.
- d. Referring to part "c" above, please provide the rate base amounts that are associated with the Cutler 5&6 and Sanford 3 steam units.

**A.**

a. - d.

FPL has classified the following units into Inactive Reserve Status:

1. Cutler Units 5 & 6 - Were classified as inactive reserve in May 2009, and are planned to be retired in November 2012
2. Sanford Unit 3 - Was classified as inactive reserve in May 2009, and is planned to be retired in November 2012
3. Port Everglades Units 1 & 2 - Were classified as inactive reserve in May 2009, and are planned to be retired in January 2013 for modernization
4. Port Everglades Units 3 & 4 - Were classified as inactive reserve in August 2011, but returned to service in January 2012. Units 3 & 4 are planned to be retired in January 2013 for modernization.

For the units classified as inactive reserve above, see table below that shows the amounts included in FPL's 2013 13-month average rate base calculations. Note, these amounts do not reflect FPL's request for a Company Adjustment to amortize the unrecovered investment over a four year period through capital recovery schedules. For more details regarding this Company Adjustment, please see pages 13-14 of Witness Ousdahl's direct testimony.

	<b>2013 Test Year - 13-Month Avg</b>			
	<b>(\$000)</b>			
	<b>Plant-In-Service</b>	<b>MFR B-7 Reference</b>	<b>Accumulated Depreciation</b>	<b>MFR B-9 Reference</b>
Cutler Units 5&6	\$ -	Page 1, Line 13	\$ (6,410)	Page 1, Line 14
Sanford Unit 3	-	Page 1, Line 22	(6,701)	Page 1, Line 23
Port Everglades Units 1-4	25,891	Page 1, Line 19	21,648	Page 1, Line 20
<b>Total</b>	<b>\$ 25,891</b>		<b>\$ 8,537</b>	

Note, in preparation of this response, the following was determined:

1. FPL included land, plant account 310, as part of its calculation of unrecovered investment in its request for a capital recovery schedule for Cutler Common and Port Everglades Unit 1 of \$71k and \$306k, respectively. These amounts need to be removed from FPL's capital recovery schedule calculations on Exhibit No. KO-6, of Witness Ousdahl's direct testimony.
2. FPL incorrectly classified \$1.5M of forecasted rotor expenditures associated with Ft. Lauderdale CC's as Sanford Unit 3, and then immediately retired the rotor expenditures. Therefore, FPL needs to add this amount to plant-in-service and reflect all associated depreciation amounts in the 2013 Test Year.

FPL is evaluating the impact of these adjustments on revenue requirements and will include them along with all other identified adjustments as part of its filed rebuttal testimony.

**Q.**

Fossil Fleet Production. Refer to Company witness Kennedy's testimony at page 24 (lines 4-12).

- a. Please state whether the Company's filing reflects the removal of the four Port Everglades steam units from rate base. If not, explain fully why not.
- b. Referring to part "a" above, please provide the rate base amounts that are associated with the Port Everglades units that FPL plans to retire in the test year.
- c. Please explain fully and in detail whether the expected reduction to non-fuel O&M expense of \$20.4 million is reflected in the Company's filing. If so, identify exactly where in the filing this reduction in non-fuel O&M expense is reflected. If not, explain fully why not.

**A.**

a. & b. See FPL's response to OPC's Tenth Set of Interrogatories No. 204.

c. The reduction in non-fuel O&M expenses from the retirement of fossil steam units in 2010 through the 1st quarter of 2013 is included in steam production expenses, for the filings 2013 Test Year. On MFR C-41, non-fuel O&M expenses are under the steam production benchmark by (\$50.4 million) in 2013. A major cost driver of the steam O&M benchmark variance is steam unit retirements in the period 2010 through the 1st quarter of 2013 (Cape Canaveral 1 & 2, Riviera 3 & 4, Cutler 5 & 6, Sanford 3 and Port Everglades 1 through 4). When 2013 Test Year O&M expenses, for the retired steam units, of \$1.8 million are compared to their 2013 O&M benchmark of \$22.2 million, the fossil steam production function is approximately (\$20.4 million) under the 2013 O&M benchmark. The impact of retiring the steam units listed above has been reflected in the 2013 Test Year O&M steam production request.

**Q.**

Canaveral Modernization Project. Refer to Company witness Kennedy's testimony at page 28 (lines 9-18).

- a. Please explain fully and in detail why FPL has included plant start-up costs in the additional costs that are associated with the Canaveral Modernization Project when, according to Ms. Kennedy's testimony, such costs are "traditionally not included in the project bidding process".
- b. Please provide the amount of Canaveral-related plant start-up costs and identify exactly where FPL has reflected these costs in its filing.

**A.**

- a. When a new unit is in the start-up phase, that is, the period between the initial synchronization of the unit to the utility's electric grid system and the time the unit is declared in commercial operation, some of the generation is used on site for start-up testing and some of it is placed on the grid for sale to native load customers. Traditionally, in the bidding process to assess the most cost-effective option for new generating units, the fuel and non-fuel expenses associated with producing this generation are not included in the project's O&M budget proforma since these are non-recurring expenses. Rather, these start-up expenses are budgeted for as part of the project's construction costs. Once the start-up phase begins, native load sales during this period are considered revenue to FPL and the associated expenses of producing this generation are credited to the project cost and charged or debited as an O&M expense to the plant. Hence, this is part of the 2013 O&M budget for the Canaveral Modernization Project.
- b. The \$831K Canaveral-related plant start-up costs are included in the \$10,455,000 request, as reflected in MFR C-4 Canaveral Step Increase, page 1 of 2 lines 9-27. This estimate is based on West County Energy Center Unit 3, which is a similar unit size/technology as the Canaveral Modernization Project.

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**Q.** Transmission Infrastructure Improvements. Refer to Company witness Miranda's testimony at page 12 (lines 12-23). For each year 2006 through 2011, please provide a breakout, by amount and account, of the budgeted and actual amounts associated with the replacement of the wood transmission towers.

**A.**

		2006	2007	2008	2009	2010	2011
<b>Replace Wood Transmission Towers</b>							
<b>Budget</b>							
	332/CTT332 * Level 2 Maint						
	O&M	0.7	0.9	0.4	0.7	0.6	0.7
	Capital	8.9	11.3	12.7	14.1	19.4	22.1
	332/DTT332 * Level 1 Maint						
	O&M	-	-	-	-	-	-
	Capital	-	-	-	-	-	-
	865/ITT865 ** Single Pole Unguyed Wood						
	O&M	-	0.5	0.1	0.3	-	-
	Capital	-	4.6	4.2	2.4	-	-
	<b>Total</b>	<b>9.6</b>	<b>17.3</b>	<b>17.5</b>	<b>17.5</b>	<b>20.0</b>	<b>22.8</b>
<b>Actual</b>							
	332/CTT332 * Level 2 Maint						
	O&M	0.8	0.9	0.4	0.6	0.4	0.1
	Capital	10.4	12.2	12.4	13.3	18.2	20.7
	332/DTT332 * Level 1 Maint						
	O&M	0.1	0.5	0.2	0.3	1.5	0.0
	Capital	-	-	1.9	1.9	1.6	0.9
	865/ITT865 ** Single Pole Unguyed Wood						
	O&M	-	0.1	0.5	(0.4)	(0.0)	-
	Capital	-	4.6	3.8	2.3	0.5	0.0
	<b>Total</b>	<b>11.3</b>	<b>18.2</b>	<b>19.1</b>	<b>18.0</b>	<b>22.1</b>	<b>21.7</b>
	<b>Quantity Replaced</b>	<b>994</b>	<b>1,471</b>	<b>1,988</b>	<b>3,208</b>	<b>1,409</b>	<b>1,559</b>

\* The dollar amounts shown are only for FPL's condition assessment follow-up program

\*\* In 2007, FPL established separate budget items for transmission ceramic post insulators and Single Pole Un-Guyed Wood Structures, and will be able to track expenditures within these specific budget activities, however, it will not be able to identify and track costs for these types of improvements made within other normal business activities such as maintenance, relocations, proactive rebuilds, and system expansion.



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**Q.**

Transmission Infrastructure Improvements. Refer to Company witness Miranda's testimony at page 13 (lines 5-12). For each year 2006 through 2011, please provide a breakout, by amount and account, of the budgeted and actual amounts associated with the replacement of the ceramic post insulators.

**A.**

**Question:** Transmission Infrastructure Improvements. Refer to Company witness Miranda's testimony at page 13 (lines 5-12). For each year 2006 through 2011, please provide a breakout by amount and account, of the budgeted and actual amounts associated with the replacement of the ceramic post insulators.

Replace ceramic post insulators			2006	2007	2008	2009	2010	2011
Budget	885/BTT865	** Re-insulate ceramic insulators						
		O&M	-	0.1	0.1	0.1	-	-
		Capital	-	2.1	1.7	1.2	-	0.6
			-	2.2	1.8	1.3	-	0.6
Actual	885/BTT865	** Re-insulate ceramic insulators						
		O&M	-	0.1	(0.0)	0.0	(0.0)	0.0
		Capital	-	1.8	1.6	1.3	0.7	0.9
			-	1.8	1.6	1.3	0.7	0.9
	Quantity Replaced		316	773	693	1,066	116	674

\*\* In 2007, FPL established separate budget items for transmission ceramic post insulators and Single Pole Un-Guyed Wood Structures, and will be able to track expenditures within these specific budget activities; however, it will not be able to identify and track costs for these types of improvements made within other normal business activities such as maintenance, relocations, proactive rebuilds, and system expansion.

**Q.**

Please provide budgeted and actual Transmission capital expenditures for each year 2009, 2010 and 2011.

**A.**

Please see FPL's response to OPC's Tenth Request for Production of Documents No. 89.

**Q.**

Pole Attachments and Revenue Expenses. Provide the amount of Pole Attachment Revenue for the calendar years 2011, 2012, and for the projected test period 2013.

- a. Provide all revenues and expenses for each of those years and the specific accounts charged.
- b. State whether Pole Attachment Revenues and Expenses have been included in rates in any previous docket and whether the inclusion or exclusion of Pole Attachment Revenues was an issue specifically decided by the Commission in any previous docket.

Provide all references to the specific language in each docket on which the Company relies to remove Pole Attachment Revenues from regulated rates.

**A.**

- a. Below are the pole attachment revenues/expenses for 2011-2013 by account:

	<u>\$ Millions</u>		
	<u>2011</u>	<u>2012</u>	<u>2013</u>
Revenue - Acct. 454	23.4	29.2	29.7
Expense - Acct. 589	8.1	8.7	8.8

- b. Upon review of final orders from FPL's last three base rate proceedings (Docket Nos. 820097-EU, 830465-EI, and 080677-EI), FPL has determined that pole attachment revenues/expenses have been included in the determination of FPL's base rates and there was no specific issue or FPSC decision regarding the inclusion/exclusion of pole attachment revenues/expenses. FPL notes that the associated pole attachment receivables/payables have been specifically addressed and, as a result, are removed through an adjustment to FPL's working capital (see MFR B-2).

**Q.**

Please refer to MFR Schedule B-2, page 8 of 9, line 28, Adjustment 42 - Capital Recovery. Please state if there have there been instances in which assets have been fully depreciated since the last rate case and the Company has continued to recover depreciation expense between the last rate case and the current rate case. If so, please state why the Company has not offset that over-recovery depreciation against the net book value of the Cutler and Sanford units.

**A.**

Other than the Port Everglades assets (excluding electrostatic precipitators) reflected in Exhibit KO-6 (Capital Recovery Schedules) of Witness Ousdahl's direct testimony in this proceeding, there are no instances in which assets have been fully depreciated since the last rate case. The Company cannot offset any over-recoveries at one plant site or unit to any other plant site or unit without specific prior approval of the Florida Public Service Commission.

**Q.**

Cape Canaveral Reserve. Please refer to MFR Schedule B-2, page 9 of 9, line 2, Adjustment 43 Cape Canaveral Reserve. Please state whether the Cape Canaveral depreciation expense is currently included in rates charged ratepayers.

- a. Will the current depreciation rates be in effect until the Commission changes current rates on January 1, 2013? If this is not correct, please state when those rates will be changed.
- b. Is it correct that the Company proposes to remove from the depreciation reserve the accumulated provision for depreciation and amortization related to the Cape Canaveral plant which is currently in rates? If not, please state the Company's proposal.

**A.**

The amount referenced in MFR Schedule B-2, page 9 of 9, line 2, Adjustment 43 Cape Canaveral Reserve, relates to the accumulated depreciation reserve associated with the new Cape Canaveral plant that is to be placed in service in June 2013. Therefore, depreciation expense related to the new plant is not currently included in rates charged to FPL's customers. However, FPL currently includes depreciation expense related to the manatee heaters currently installed at the Cape Canaveral plant in its Environmental Cost Recovery Clause (ECRC). These heaters will remain in service subsequent to the completion of the modernization process.

- a. The current depreciation rates for the manatee heaters will be in effect until FPL requests, and the FPSC approves, new depreciation rates for the manatee heaters at the Cape Canaveral plant. These heaters will be included in the depreciation rates requested in FPL's next depreciation study.
- b. No. As stated above, Adjustment 43 of MFR Schedule B-2 relates to FPL's new Cape Canaveral Modernization plant, which is not included in FPL's current base rates. In addition, the reserve associated with the manatee heaters will continue to be reflected in FPL's ECRC. As indicated in Witness Ousdahl's direct testimony, Adjustment 43 is excluded from the 2013 Test Year, as FPL is requesting a separate step increase associated with the new plant that is expected to go into service in June 2013.

**Q.**

Capital Expenditures and O&M Forecasts. Refer to Company witness Reed's testimony at page 17 (lines 10-13). Please provide the forecasted percentage changes in capital expenditures and O&M expenses from 2011 to 2012 and identify documents which support those percentages. Show detailed calculations.

**A.**

Witness Reed's testimony at page 17, lines 10-13 refers only to the change in capital expenditures and operation and maintenance expenses from 2010 compared to 2013. Witness Reed does not reference forecasted changes in 2011 and 2012, and therefore, does not have data supporting forecasted changes over this time period.

**Q.**

Non-Fuel O&M Expense. Refer to Company witness Reed's testimony at pages 24 (lines 22-23) and 25 (lines 1-3). If FPL is forecasting cost savings as it relates to non-fuel O&M expense in 2012 and 2013, please quantify and explain fully whether such cost savings are reflected in the Company's filing. If not, explain fully why not.

**A.**

The statements made by Witness Reed at pages 24, lines 22-23 and page 25 lines 1-3 merely refer to FPL's strong performance in controlling non-fuel operation and maintenance expenses over the benchmarking study period of 2001 through 2010. If FPL's non-fuel operation and maintenance expenses on a per customer basis were consistent with the average of the peer groups, FPL would incur higher costs to operate and maintain system infrastructure, and these costs would be borne by customers. For example, in 2010, FPL's non-fuel operation and maintenance expenses on a per customer basis were \$358.3/customer compared to the average of the Straight Electric Group of \$713.6/customer. With 4,520,327 customers in 2010, FPL's total non-fuel operation and maintenance expenses were approximately \$1.6 billion. If FPL's non-fuel operation and maintenance expenses on a per customer basis were consistent with the Straight Electric Group, FPL's total non-fuel operation and maintenance expenses would have been approximately \$3.2 billion. Therefore, FPL's solid performance in controlling these costs in 2010 alone provided a benefit to customers of \$1.6 billion. Assuming that FPL continues to demonstrate the ability to control these expenses consistent with past performance, customers will continue to realize a benefit in future years.

**Q.**

Nuclear Production O&M Expense. Refer to Company witness Stall's testimony at page 24 (lines 3-7).

- a. Please provide the level of nuclear production O&M expense that is reflected in the 2013 test year and show how this amount was derived. Show detailed calculations.
- b. Please provide the level of nuclear production O&M expense that is reflected in the 2012 prior year and show how this amount was derived. Show detailed calculations.
- c. Please provide the budgeted and actual nuclear production O&M expense for each of the years 2009, 2010 and 2011.

**A.**

- a. Refer to Attachment No. 1.
- b. Refer to Attachment No. 1.
- c.

	2009	2010	2011
Budget <sup>(1)</sup>	406,566,908	391,232,916	444,688,609
Actual	370,011,470	404,224,158	391,616,530

<sup>(1)</sup> FPL does not budget by FERC account. Budget information reflects the budget reported by the Nuclear Business Unit. The Nuclear Business Unit includes amounts that translate to FERC 900 accounts. It does not include charges from other business units or the St. Lucie Unit 2 participation credit which is in other functional area budgets. The actual data reflect the nuclear FERC account amounts for all business units and St. Lucie Unit 2 participation credit.



**Q.**

Vegetation Management. Refer to FPL's response to OPC's Interrogatory No. 134, provide the following separately for reliability and for hardening:

- a. For each year during the period 2006-2011, provide the amounts expensed for reliability and for hardening.
- b. For each year during the period 2006-2011, provide the miles of line trimmed, treated, and/or cut during the respective year.
- c. For 2012 and 2013, the projected miles for reliability and for hardening.

**A.**

- a. Below are the vegetation management expenses, reliability/hardening, for 2006-2011:

	<u>\$ Millions</u>					
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Reliability (Feeders/Mid-cycle)	52.6	49.7	46.4	37.8	45.3	44.8
Hardening (Laterals)	0	15.5	11.5	14.8	12.3	15.6

Note: FPL's current hardening and vegetation management programs were initially approved/implemented in 2007. See also FPL's response to OPC's Tenth Set of Interrogatories No. 226.

- b. Below are vegetation management miles line trimmed, treated, and/or cut during 2006-2011:

	<u>Miles</u>					
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Reliability (Feeders/Mid-cycle)	10,919	10,535	10,490	10,345	11,450	12,283
Hardening (Laterals)	0	1,405	1,268	1,958	1,931	2,557

Note: FPL's current hardening and vegetation management programs were initially approved/implemented in 2007. See also FPL's response to OPC's Tenth Set of Interrogatories No. 226.

c. Below are the 2012 and 2013 projected miles for reliability and for hardening:

	<u>2012</u>	<u>2013</u>
Reliability (Feeders/Mid-cycle)	9,810	10,310
Hardening (Laterals)	2,890	2,890

Note: See also FPL's response to OPC's Tenth Set of Interrogatories No. 226.

**Q.**

Vegetation Management. Refer to FPL's response to OPC's Interrogatory No. 134. Explain the company's rationale for determining how vegetation management costs are assigned to reliability or hardening.

**A.**

For internal budgeting and tracking purposes, FPL classifies the incremental miles (any lateral miles exceeding the 810 reliability-based lateral miles trimmed in 2006) and associated expense of implementing its six-year average cycle for laterals as "hardening", as a result of FPL's approved plan for Storm Preparedness Initiative No. 1 (FPSC Docket No. 060198-EI). All other vegetation management expenses are classified as reliability. This internal FPL classification does not affect the accounting/reporting of these expenses from a FERC accounting perspective.

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Tenth Set of Interrogatories  
Interrogatory No. 227  
Page 1 of 1**

**Q.**

Pole Inspections. Refer to FPL's response to OPC's Interrogatory No. 134. Provide the number of inspections projected for 2012 and 2013, explain how the cost per inspection was determined, and provide the comparable number of inspections for each year during the period 2006-2011.

**A.**

The number of poles inspected / projected to be inspected are: 2006 (May-Dec.)-96,090; 2007-141,332; 2008-143,319; 2009-138,970; 2010-141,423; 2011-137,315; 2012-137,430; 2013-137,430. Costs per inspection/reinforcement/replacement for 2012 and 2013 were based on actual average costs incurred in 2010.

**Q.**

Service Restoration Costs. Refer to FPL's response to OPC's Interrogatory No. 134. Explain how the projected 2012 and 2013 expenses were determined and provide the number of storms for each year during the period 2006-2011 that would have contributed to the amount of restoration expensed in each of those respective years. To the extent the Company can identify the severity of the storms, provide a classification of the severity of each storm by year as well.

**A.**

Restoration costs/expenses primarily result from the investigation of outages and no loss of service tickets (e.g., voltage issues) as well as the necessary repairs to restore service. Other restoration activities (e.g., control center dispatch, switching, and power quality) and associated costs are also included in total restoration costs/expenses. Projected restoration costs/expenses, including 2012 and 2013 projected costs/expenses, are based upon historical restoration trends/activities adjusted, if necessary, for abnormal weather/restoration events (e.g., the January 2010 extreme cold-weather event), updated cost assumptions (e.g., labor, materials, and vehicle costs) and expected improvements from reliability and/or productivity initiatives.

For weather event information, see all excludable extreme weather events (per F.A.C. Rule 25-6.0455, e.g., named storms and tornadoes) listed and described in FPL's annual March 1 "Status Report/Update" filings provided in March 2007-2012 (Item No. 7 in the Reliability Section of the report). Additionally, see the FPSC's "Review of Florida's Investor-Owned Electric Utilities Service Reliability Reports" for 2006-2010, "Actual Data" for FPL, where descriptions of these events and associated customer outage impacts are also provided.

**FPL's Responses to  
OPC's Eleventh Set of Interrogatories  
(Nos. 229-231, 234-236, and 244)  
See Staff's Exhibits CD  
for files re: No. 229 and 236**

**Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Eleventh Set of Interrogatories  
Interrogatory No. 229  
Page 1 of 1**

**Q.**

Storm Cost Recovery. Provide a monthly summary of the storm reserve account balance, as well as all charges and credits, to this account from 2007 to 2012 to date.

**A.**

See Attachment No. 1 for FPL's storm reserve reflected in Account 228.1 for January 2007 through March 2012.

**Q.**  
Storm Cost Recovery.

Refer to the testimony of Moray Dewhurst at page 53, lines 18-20. For FPL's storm surcharge from the 2004-2005 restoration costs, provide the monthly balance since inception to date of the amounts collected and the remaining balance to be collected and the date this charge will cease.

**A.**  
Consistent with its general objections, FPL objects to this question to the extent that it seeks information that is not relevant to the subject matter of this docket and to the extent that it requests information that is already in the public record before a public agency and available through normal procedures. There is a separate mechanism for the recovery of these amounts from FPL retail customers and therefore are not included in the revenue requirements in this proceeding. The information requested herein can be found in the routine storm charge true-up filings that FPL files with the FPSC in Docket No. 060038-EI, which are publicly available on the FPSC's website. The storm charge is expected to cease shortly after the last bond principal and interest, which is August 1, 2019.



**Q.**

Storm Cost Recovery. Provide the amounts of storm costs that were charged to expense in 2010, 2011, and 2012 to date, the amount budgeted for 2012 and the amount requested in the filing for 2013.

**A.**

For 2011, FPL recorded \$79,541 to expense related storm costs associated with Hurricane Irene. For all other time periods, there are no storm costs charged to expense.

There are not budgeted storm costs charged to expense for 2012 (Refer to MFR B-21, Line 1, Column 9) and none requested in the Test Year filing.

**Q.**

Payroll. Refer to FPL's response to OPC Interrogatory No. 38. Provide a detailed schedule of employee positions in the most detailed format available reflected in the 2013 test year, beginning with a column that shows the 2011 actual filled year-to-date positions (indicate the date of the actual number), columns that identify the additions and deletions by month in 2012, columns that identify the additions and deletions by month in 2013, and the total that is reflected in the 2013 test year.

**A.**

	Exempt	Non-Exempt	Barg Unit	Net Adjusted
<b>Actual</b>				
2011 YE	4,506	2,440	3,077	10,023
	28	8	(3)	33
Jan-12	4,534	2,448	3,074	10,056
	4	(35)	0	(31)
Feb-12	4,538	2,413	3,074	10,025
	15	(75)	6	(54)
Mar-12	4,553	2,338	3,080	9,971
	6	(52)	7	(39)
Apr-12	4,559	2,286	3,087	9,932
	(36)	19	6	(11)
May-12	4,523	2,305	3,093	9,921
Jun-12	56	125	30	10,132
Apprvd	211	29	16	10,388 (1)
Jul-12	(1)	(10)	1	10,378
Aug-12	(3)	(44)	19	10,350
Sep-12	(2)	(74)	(4)	10,270
Oct-12	(21)	(15)	(1)	10,233
Nov-12	(4)	(18)	(7)	10,204
Dec-12	(1)	(12)	0	10,191
Sub-total	4,758	2,286	3,147	10,191
<b>Budget</b>				
Jan-13	(35)	(12)	30	10,175
Feb-13	1	(1)	(2)	10,173
Mar-13	(11)	(18)	(1)	10,143
Apr-13	13	(15)	(3)	10,139
May-13	(2)	12	(8)	10,140
Jun-13	3	9	30	10,182
Jul-13	(12)	(12)	0	10,159
Aug-13	(2)	(49)	18	10,126
Sep-13	(3)	(60)	(4)	10,059
Oct-13	0	(9)	(1)	10,049
Nov-13	(4)	(8)	(6)	10,031
Dec-13	3	(22)	(1)	10,011
<b>Total</b>	<b>4,710</b>	<b>2,103</b>	<b>3,199</b>	<b>10,011</b>

(1) There are 256 authorized Open Requisitions currently being sourced, typically filled within 60 days.

**Q.**

Incentive Compensation. Refer to FPL's response to OPC Interrogatory No. 43. Explain in detail how the Company determines the goal for any one year and whether the goal determination would factor in the prior year's actual achievement level (i.e., in 2010 OSHA recordable was 1.45 and in 2011 the goal was 1.47).

**A.**

As a general principle, the Company seeks to set operational performance goals at levels that represent excellent performance, superior to the results of typical companies in our industry, and that require significant effort on the part of our employees. The Company believes that goals that are set too low may fail to result in the best performance attainable, while goals that are set too high can be demotivating. FPL's typical performance goals are generally equal to or better than the top quartile performers in its industry (based on internal reviews of publicly-available information and information provided by consultants and industry associations). Over time, the Company seeks to maintain this basic principle. Depending upon the nature of the specific operational performance goal, from year to year this can mean a progressive increase in goal, no change, or an occasional reduction, where external or other factors affect the expected level of a goal (for example, the effect of significant scheduled plant upgrades on the nuclear division's INPO index goal).

The Company has established a senior leadership review board to oversee the establishment of operational performance goals in advance of the calendar year, and to assess at the end of the year whether the operational performance goals have been achieved, exceeded or missed. In addition, the review board assesses the degree of difficulty of achieving each goal, and the Company's performance with respect to each goal as compared to available industry benchmarks.

The process for determining the operational performance goals in advance of the calendar year occurs largely in November of the prior year. At that time, the most current information available for the Company's year-to-date performance on each operational performance metric is generally through October, at the latest. The next year's operational performance goals are finalized/approved by early December, to allow time for appropriate linkage of business unit and individual employee goals to the company-level goals for the start of the year. Once they are approved and communicated, the company-level operational performance goals are generally not changed. Meanwhile, the process for assessing actual year-end performance for the prior year cannot begin in earnest until late January of the next year, when the senior leadership review board convenes and reviews final year-end results in the assessment described above. Because operational performance goals for the next year are established shortly before the prior year's year-end results are finalized and assessed, it is possible in rare circumstances that a goal for the upcoming year may be established at or slightly below the achievement level ultimately recorded for the prior year. For example, the 2011 OSHA recordable goal was set at 1.47 in late November/early December 2010, based on a forecasted 2010 OSHA recordable rate of approximately 1.52. In late January 2011, the 2010 final OSHA rate was determined to be 1.45.

**Q.**

Incentive Compensation. Refer to FPL's response to OPC Interrogatory 44. Provide the jurisdictional amount of incentive compensation included in the 2013 test year. If a jurisdictional amount cannot be provided, please explain why.

**A.**

The \$59.0M referenced in FPL's response to OPC's Second Set of Interrogatories No. 44 for non-executive, non-bargaining cash incentives represents the forecasted incentive compensation payments accrued in 2012 and paid in the 2013 Test Year. This amount is not the same amount that is reflected for recovery in FPL's 2013 Test Year.

The amount included in the 2013 Test Year represents what is forecasted to be accrued in the 2013 Test Year that will be paid in 2014. The total per book amount FPL has included in its 2013 Test Year is approximately \$53.7M; \$10.9M is included in capital expenditures and \$42.8M is included in FPL's Net Operating Income. These amounts are net of all amounts forecasted to be allocated to affiliates.

FPL is unable to provide the jurisdictional amount associated with the \$10.9M included in capital expenditures as these amounts are not traceable in FPL's forecasting model. However, FPL has provided the jurisdictional amounts associated with the \$42.8M included in FPL's 2013 Net Operating Income in Attachment No. 1.

**Q.**

Is FPL monitoring the factors that govern the economics of the hot gas path replacement program as the project progresses? What ability does FPL have to cease the modification program in the event it determines that modifying additional units would no longer yield benefits to customers? Please explain your answer.

**A.**

FPL is monitoring the performance of the combustion turbines as they undergo the hot gas path upgrades. As stated in Item 55, there are contractual protections to ensure benefits to customers from the upgrade program. Moreover, as described on Bates page 300702, purchases of new parts remain subject to Board of Directors approval. FPL's performance monitoring program and GE's contractual commitments and price protections made to FPL are described in more detail on Bates pages 300703 and 300704.

**AFFIDAVIT**

*Kathleen Slattery*  
**Kathleen Slattery**

State of Florida )

County of Palm Beach )

I hereby certify that on this 11 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kathleen Slattery, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 234 and 235 and co-sponsored the answer to Interrogatory No. 236 from Office of Public Counsel's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 11<sup>th</sup> day of June, 2012.

*Diane S. Bryant*

Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

*Kim Ousdahl*

Kim Ousdahl

State of Florida )

County of Palm Beach )

I hereby certify that on this 12 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 236 from OPC's 11<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 12 day of June, 2012.

*N Gregory*  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016

**AFFIDAVIT**

*Kim Ousdahl*

Kim Ousdahl

State of Florida )

County of Palm Beach )

I hereby certify that on this 12 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 229-231 and 233 from OPC's 11<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 12 day of June, 2012.

*Nicole Gregory*  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016



AFFIDAVIT

  
Robert E. Barrett, Jr.

State of Florida            )  
County of Palm Beach)

I hereby certify that on this 11 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 232 from OPC's 11th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 11 day of June, 2012.

  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016

**AFFIDAVIT**


  
Roxane Kennedy

State of Florida            )

County of Palm Beach        )

I hereby certify that on this 8<sup>th</sup> day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Roxane Kennedy, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 238-244 from OPC's 11th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 8<sup>th</sup> day of June, 2012.

  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

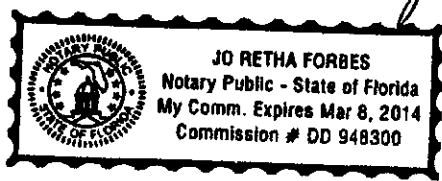
*Pamela L Metz*  
Pamela L. Metz

State of Florida )

County of Palm Beach )

I hereby certify that on this 7<sup>th</sup> day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 237 from OPC's 11th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 7<sup>th</sup> day of June, 2012.



*Jo Retha Forbes*  
Notary Public, State of Florida

Notary Stamp:

**78**

**FPL's Responses to  
OPC's Twelfth Set of Interrogatories  
(Nos. 246, 247, 249, 251, 252, and 254)  
See Staff's Exhibits CD  
for file re: No. 249**

**Q.**

Other Accounts Receivable - Account 143. Please refer to MFR B-17, page 1 of 5, line 11.

- a. Provide a detailed breakdown of the amounts included in Account 143 - Other Accounts Receivable in the 2013 test year.
- b. Provide a description of each type of receivable included in this account as well as its relationship to service provided to ratepayers during the test year.
- c. Provide a description of each type of receivable included in this account as well as its relationship to service provided to ratepayers for the 2012 prior year.
- d. Provide a description of each type of receivable included in this account as well as its relationship to service provided to ratepayers for the historical years ended 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011 and through the most recent month available for 2012.

**A.**

a-c. For 2012 thru 2013, FPL does not forecast other accounts receivable by specific debtor. The 2012 and 2013 monthly balances for other accounts receivable can be found in FPL's response to SFHHA's Fifth Set of Interrogatories No. 235, Attachment No. 4. The forecasted periods contain historical actuals thru September 2011.

d. Please see Attachment No. 1 to this interrogatory. FPL has provided the requested information as of March 31, 2012, as FPL's financial information for the second quarter of 2012 is not expected to be publicly released until late July.

OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT. YEAR	LEDGER MONTH 200801	200802	200803	200804	200805	200806	200807	200808	200809	200810	200811	200812
2008												
	(67,824)	(67,824)	(67,824)	(67,824)	4,516,581	3,448,322	3,656,247	4,221,332	4,377,505	3,129,145	2,850,200	35,373,107
143996-OTH ACTS REC-TOMAS TRUST SETTLEMENT	18,870,427	7,670,770	2,648,113	4,053,737	9,095,573	9,095,573	11,575,349	6,404,286	10,660,447	7,814,361	5,660,471	7,166,612
143100-SAP-Other Accounts Receivable	9,609,854	35,086,727	49,890,090	9,736,885	7,611,863	579,409	252,946	401,515	1,316,962	585,150	783,983	634,538
143104-OTH ACTS REC-UNSAT RCVRY-GEN (ARMS)	446,967	296,813	1,008,086	859,772	1,032,287	309,026	175,502	407,870	726,016	234,360	(1,177,384)	(1,716,185)
143110-MISC RECEN-STORM AND DECOMMISSIONING	83,361	818,393	1,022,498	139,111	353,081	1,316,186	1,462,234	1,640,282	1,781,085	2,072,588	2,375,112	
143124-SAP-OTH A/P-NonOP. Retiree Med Benefits	221,010	356,885	711,709	855,905	1,149,170							
143125-FT MYERS REPOWERING CLAIMS												
143216-OTHER ACT RECEN-RETIREE MED REIMBURSE	1,989,046	3,212,056	6,644,767	7,942,524	10,581,513	12,085,058	13,399,488	15,080,950	16,269,152	18,892,678	21,615,390	346,711
143327-OTH ACTS RECEN-BENEFIT PLAN REIMBUS	64,408	95,271	146,646	68,185	58,640	122,731	83,089	89,016	123,260	101,502	125,834	55,423
143328-OTH ACTS RECEN-PARTICIP MAINT RESERVE	287,450	527,637	767,824	1,008,011	1,248,198	1,488,385	1,728,572	1,968,759	2,179,973	2,391,187	2,602,401	2,800,210
143329-OTH ACTS RECEN-POWER SUPPLY ARMS. CLG	8,156,694	12,299,199	4,576,934	6,946,867	6,965,011	3,857,183	3,393,966	3,598,755	3,008,513	2,243,994	1,184,939	2,121,094
143330-OTH ACTS RECEN-EMT TRADING	21,108,184	12,840,260	10,799,296	20,426,527	25,949,527	54,396,634	60,632,010	48,734,267	34,951,085	12,511,830	14,103,986	14,643,706
143344-OTH ACTS RECEN-TRANSMISSION SERVICE	1,534,557	2,590,321	1,492,519	1,678,864	2,070,755	1,477,630	2,576,817	1,874,930	2,547,532	2,465,472	2,940,077	7,444,898
143348-OTH ACTS RECEN-BILL ACTUAL REIMBURSEL	105,159	786,318	3,328,292	2,235,381	132,845	1,096,182	3,093,003	3,093,003	5,505,526	5,034,325	3,425,346	3,943,911
143349-OTH ACTS RECEN-ARM-UM PART BILLINGS	6,170,401	3,163,000	3,409,026	3,081,553	3,307,425	(30,346)	682,813	3,005,104	2,583,223	3,019,143	3,962,201	3,473,364
143354-OTH ACTS RECEN-ARM-UM INVESTIG FEES	1,075	4,240	5,276	240	1,526	3,527	1,825	3,854	4,004	2,925	13,758	15,890
143358-OTH ACTS RECEN-EMPLOYEE TOOLS RECEIVAS	35,061	35,292	31,634	30,854	28,854	30,681	30,860	29,510	29,008	31,524	29,442	29,562
143371-OTH ACTS RECEN-FAS 106 MEDICAL SUBSIDY	784,185	915,360	1,177,710	1,308,885	1,440,060	1,571,235	1,702,410	1,833,585	1,964,760	1,683,710	1,814,885	393,525
143440-OTH ACTS RECEN-SALE OF INUL PUBL COSTS	65,543	74,098	49,044	63,443	9,151	53,490	12,628	44,979	43,144	73,788	25,322	73,834
143442-OTH ACTS RECEN-FEL RE SALE OF FUEL	16,064	8,311	21,867	13,371	19,879	11,506	20,489	26,848	14,441	19,334	32,103	22,806
143445-OTH ACTS RECEN-FEL RE SALE OF FUEL	16,620	4,590	2,482	3,194	5,915	1,875	3,900	3,501	19,967	36,509	30,109	29,320
143446-OTH ACTS RECEN-FEL RE SALE OF FUEL	16,131	4,577	6,364	5,296	10,419	10,170	24,080	32,580	57,844	12,528	38,874	17,905
143448-OTH ACTS RECEN-FEL RE SALE OF FUEL	34,272	32,250	25,867	17,578	33,928	14,425	21,233	11,461	15,944	5,920	12,747	4,899
143450-SAP-Other Accounts Receivable-Fuel	315,166	685,825	452,811	1,791,463	1,827,092	726,148	1,950,348	(7,097)	1,802,814	2,540,711	4,191,718	2,389,827
143450-OTH A/PN-FORMER EMP. REDUCED REIMB-COAINS	51,264	48,261	48,975	41,817	41,644	38,918	37,760	37,250	127,884	136,877	159,369	165,214
143461-OTH ACTS RECEN-APPLIANCE-UNPAID-TAXED	16,153	14,472	14,793	10,891	19,202	22,721	26,021	27,476	26,320	29,918	30,428	27,490
143461-OTH ACTS RECEN-APPLIANCE-UNPAID-TAXED	9,191	8,632	8,588	11,468	11,727	13,930	16,099	16,985	15,937	19,296	20,089	17,164
143462-OTH ACTS RECEN-APPLIANCE-UNPAID-TAXED	21,297	20,744	20,796	21,425	20,785	20,364	20,545	21,816	20,867	21,802	20,528	14,919
143463-OTH ACTS RECEN-APPLIANCE-UNPAID-TAXED	272,762	257,060	265,856	233,458	209,408	216,582	221,980	238,917	231,820	239,005	240,739	214,524
143463-OTH ACTS RECEN-APPLIANCE-UNPAID-TAXED	582,300	217,653	200,393	238,062	963,622	1,770,827	1,040,580	607,309	1,404,761	93,085	386,173	96,664
143464-MISC REC-UTILITY GAUD PROG-ELECT LINE	1,736	1,581	1,813	1,821	1,742	1,713	1,758	1,829	1,705	1,601	1,601	1,414
143464-MISC REC-UTILITY GAUD PROG-WATER LINE	4,443	4,073	4,104	4,368	4,230	4,122	4,176	4,436	4,100	4,166	4,097	3,585
143464-MISC REC-UTILITY GAUD PROG-COMBO LINE	77,091	71,609	71,856	77,010	74,222	71,581	75,351	77,765	73,490	74,990	72,243	62,852
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	73,270	70,162	71,664	72,417	69,732	68,028	69,516	71,121	68,053	64,973	63,879	56,923
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	15,281	13,986	13,832	14,226	14,239	13,493	13,180	14,363	13,212	13,279	12,271	10,850
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	452,539	438,504	447,082	462,313	464,582	477,359	515,205	564,370	549,377	595,206	640,322	579,214
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	111,206	115,108	128,779	133,018	140,974	136,873	137,446	139,152	132,770	122,995	118,864	102,215
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	59,786,865	60,886,606	59,985,177	59,885,177	59,985,177	66,451,995	66,451,995	66,451,995	66,451,995	66,451,995	66,451,995	66,451,995
143468-MISC RECEN-APPLIANCE WARRANTY-TAXED	4,686,420	6,682,878	6,539,655	6,539,655	6,539,655	7,599,265	7,599,265	7,599,265	7,599,265	7,599,265	7,599,265	7,599,265
143800-OTH ACTS RECEN-STATE INCOME TAXES	24,740	24,740	24,740	24,740	24,740	24,740	24,740	24,740	24,740	24,740	24,740	24,740
143800-OTH ACTS RECEN-STATE INCOME TAXES	1,281,727	1,496,667	1,352,237	1,442,566	1,533,914	1,366,882	1,322,436	1,522,834	1,425,664	1,414,421	1,374,951	1,462,289
143800-OTH ACTS RECEN-STATE INCOME TAXES	4,040,881	3,914,061	5,038,291	5,796,140	5,018,642	4,890,654	3,711,312	3,391,156	3,920,461	3,650,311	3,463,333	9,492,197
143850-OTH ACTS RECEN-CLAIMS EXCESS PAYMENTS	60,428	291,433	1,771,278	10,564					(69)	(4,525)	(1,637)	(1,637)

OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT.	YEAR	GL ACCT_DESC	LEDGER_MONTH	200802	200803	200804	200805	200806	200807	200808	200809	200810	200811	200812
	2008	148990-OTH ACCTS RECEIV-CASH CLEARING	12/31/07	(20,868,396)	(12,782,969)	(671,336)	(1,881,212)	(3,228,521)	(4,557,505)	(993,445)	(1,586,667)	(1,212,211)	(1,778,116)	(679,022)
	2008	Total	12/31/07	135,080,202	151,888,022	136,588,031	140,953,887	171,954,166	179,288,479	171,258,555	170,474,601	144,272,639	145,365,472	241,817,997
	Grand Total		12/31/07	135,080,202	151,888,022	136,588,031	140,953,887	171,954,166	179,288,479	171,258,555	170,474,601	144,272,639	145,365,472	241,817,997

OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

YEAR	AMOUNT	LEDGER MONTH	200901	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912
2009	14099-OTH ACCTS REC-ACCURALS	2,040,075	2,193,141	102,979,608	20,399,715	19,896,147	20,316,992	19,810,170	22,380,232	23,536,978	26,774,315	23,536,978	26,774,315	56,912,754
	14310-SUB-Other Accounts Receivable	10,452,623	21,301,542	30,653,457	13,465,434	9,974,676	13,693,678	10,325,636	15,460,529	8,073,147	8,073,147	8,073,147	8,073,147	13,926,136
	14310-OTH ACCTS REC-INVMT ROVRY-GEN (ARMS)	362,412	257,083	593,829	541,807	1,092,047	435,965	605,689	569,999	568,265	1,275,985	568,265	1,275,985	781,824
	14310-MISC RECEN-STORM AND DECOMMISSIONING	299,145	833,238	922,080	907,211	841,956	289,216	774,145	789,603	1,630,798	5,497,006	2,439,274	5,497,006	7,250,676
	14312-SUB-OTH A/R-Misc P/L, Recieve Med Benefits	204,068	455,011	723,943	1,380,374	1,356,232	1,584,516	1,493,725	2,179,991	2,439,274	2,630,167	2,439,274	2,630,167	
	14312-FT IMPERS REPOWERING CLAIMS	12,999	95,303	130,566	169,916	44,405	149,870	565,703	574,704	930,787	15,773	21,953,466	116,049	385,227
	14312-OTHER ACCT RECEN-RETRAIL MED REBURSE	1,836,610	4,095,099	6,506,487	8,678,947	11,206,084	14,260,646	17,403,526	19,619,917	21,953,466	23,671,501	21,953,466	23,671,501	
	14312-OTH ACCTS RECEN-BENEFIT PLAN REBURS	69,168	86,744	123,643	107,518	165,608	99,226	121,711	86,315	118,848	116,049	98,831	116,049	131,240
	14312-OTH ACCTS RECEN-PARTICIP MAINT RESERVE	2,917,160	2,814,514	2,781,872	2,027,397	112,395	309,580	509,331	709,081	908,831	1,115,274	1,115,274	1,115,274	1,321,717
	14312-OTH ACCTS RECEN-POWER SUPPLY ARMS CLG	3,491,625	2,586,877	2,569,130	1,450,636	7,467,309	7,127,824	2,575,537	3,748,107	2,415,292	1,599,255	2,415,292	1,599,255	1,470,998
	14313-OTH ACCTS RECEN-SKT TRADING	10,031,386	12,143,704	5,866,142	12,100,547	211,226	[202,993]	[174,523]	[840,620]	1,082,590	849,316	1,082,590	849,316	4,176,289
	14318-OTH ACCTS RECEN-TRANSMISSION SERVICE	977,213	2,568,520	165,001	1,388,094	1,181,251	2,567,376	1,566,697	2,305,974	2,147,367	2,304,059	2,147,367	2,304,059	1,533,524
	14318-OTH ACCTS RECEN-BILL ACTUAL REBURSBL	2,428,980	3,255,356	1,259,779	3,111,091	2,694,838	1,487,566	1,793,774	1,593,966	3,077,544	2,913,873	3,077,544	2,913,873	1,891,229
	14318-OTH ACCTS RECEN-ARMA-P/L PART BILLINGS	3,963,244	3,985,293	8,975,371	8,972,506	9,004,709	10,104,984	843,348	1,141,159	2,245,528	1,990,578	2,245,528	1,990,578	883,546
	14319-OTH ACCTS RECEN-ARMA-INVESTIG FEES	3,343	4,126	8,617	9,948	24,822	27,807	22,359	8,269	5,939	1,603	5,939	1,603	1,607
	14319-OTH ACCTS RECEIVABLE-STIMULUS GRANT			8,617	9,948	24,822	27,807	22,359	8,269	5,939	1,603	5,939	1,603	1,607
	14320-OTH ACCTS RECEN-EMPLOYEE TOOLS RECEVAB	27,177	29,402	28,295	25,584	24,250	22,460	21,210	20,594	19,314	17,835	19,314	17,835	15,238
	14320-OTH ACCTS RECEN-EMPLOYEE PAY ADVANCE			28,295	25,584	24,250	22,460	21,210	20,594	19,314	17,835	19,314	17,835	15,238
	14321-OTH ACCTS RECEN-SALE OF NUCL FUEL COSTS	524,700	709,664	867,722	514,265	851,101	989,169	474,204	474,204	632,272	790,340	632,272	790,340	948,408
	14340-OTH ACCTS RECEN-PSL #1 SALE OF FUEL	47,758	82,123	22,805	30,787	216,195	52,070	43,453	27,751	17,362	[23,881]	17,362	[23,881]	40,227
	14340-OTH ACCTS RECEN-PSL #2 SALE OF FUEL	9,500	89,576	92,148	14,609	3,687	16,202	10,271	27,877	20,160	47,214	20,160	47,214	55,009
	14340-OTH ACCTS RECEN-PSL #3 SALE OF FUEL	26,524	34,968	42,437	67,798	20,579	32,020	5,878	4,080	7,340	7,340	13,262	7,340	5,009
	14340-OTH ACCTS RECEN-PSL #4 SALE OF FUEL	8,852	32,983	63,776	91,301	101,767	2,778	11,392	15,174	13,262	17,422	13,262	17,422	27,084
	14350-SUB-Other Accounts Receivable-Fuels	170,119	140,710	222	1,049	469,863	320,223	490,664	203,323	32,664	95,707	32,664	95,707	1,996,024
	14350-OTH ACCTS RECEN-EMPLOYEE REIMP-CARMS	157,819	153,546	102,396	150,656	152,711	150,960	148,210	146,460	143,059	141,659	143,059	141,659	138,259
	14351-OTH ACCTS RECEN-APPLIANCE-GARD-TAXED	26,644	26,967	29,869	30,660	29,247	32,645	31,746	32,320	31,511	27,199	31,511	27,199	27,716
	14351-OTH ACCTS RECEN-APPLIANCE-GARD-NO TAX	17,271	17,440	18,224	18,953	18,023	18,907	19,212	18,948	18,190	14,873	18,190	14,873	15,216
	14352-PAIDMENT POWER PROGRAM-CS II BILLINGS	14,246	14,778	14,489	15,134	14,916	15,555	14,628	14,628	15,561	13,735	15,561	13,735	13,057
	14352-OTH ACCTS RECEN-PSL #2 SALE OF FUEL	220,328	228,274	231,821	239,638	237,247	249,217	261,747	255,856	261,232	224,192	261,232	224,192	293,571
	14352-MISC REC-UTILITY GARD PROG-ELECT LINE	189,750	189,750	189,750	96,664	1,552,172	898,768	146,173	93,086	93,086	93,086	93,086	93,086	93,086
	14352-PSL SVCS MGTG PROGRAM-CS II BILLINGS	1,380	1,464	1,464	1,464	1,469	1,483	1,464	1,483	1,483	1,218	1,483	1,218	1,218
	14354-MISC REC-UTILITY GARD PROG-WATER LINE	3,670	3,705	3,937	3,669	3,773	4,029	4,076	3,789	3,789	3,264	3,789	3,264	3,335
	14354-MISC REC-UTILITY GARD PROG-COMBO LINE	62,792	64,547	66,033	67,972	65,081	68,025	68,640	65,485	66,627	56,878	66,627	56,878	58,172
	14354-MISC RECEN-APPLIANCE WARRANTY TAXED	54,690	55,820	56,453	57,790	54,848	56,811	54,248	54,248	55,659	47,447	55,659	47,447	46,968
	14354-MISC RECEN-APPLIANCE WARRANTY NO TAX	10,877	10,480	10,952	10,283	10,812	10,812	11,174	10,590	9,291	8,874	10,590	9,291	8,874
	14354-MISC RECEN-SHIELD SURGE-TAXED	576,207	583,638	585,066	619,259	619,570	655,958	708,288	708,288	738,201	665,431	738,201	665,431	684,623
	14354-MISC RECEN-MIAMI HERALD P/L BILLING	93,800	80,399	75,198	72,624	45,758	7,736	1,301	29	29	24	29	24	24
	14354-REC SVCS-SHIELD COMMERCE-TAXED SSC REC V	15,143	16,455	15,884	16,519	16,357	16,546	16,546	18,223	20,344	20,173	20,344	20,173	19,558
	14354-REC SVCS-SHIELD COMMERCE-TAXED SSC REC V	144,213,341	144,213,341	180,850,708	180,850,708	220,004,655	220,020,312	220,020,312	210,675,060	210,675,060	210,675,060	210,675,060	210,675,060	188,828,608
	14354-OTH ACCTS RECEN-FEDERAL & State Inc Tax	6,867,032	6,867,032	12,959,414	12,959,414	13,453,394	13,453,394	13,453,394	16,392,336	16,392,336	16,392,336	16,392,336	16,392,336	15,159,927
	14354-OTH ACCTS RECEN-FUEL TAX REFUNDS	38,135	39,839	39,839	39,839	39,839	39,839	39,839	39,839	39,839	39,839	39,839	39,839	39,839
	14354-OTH ACCTS RECEN-STATE INCOME TAXES	539,434	(197,106)	56,857	136,802	451,530	533,099	1,590,190	1,278,268	1,278,268	1,278,268	1,278,268	1,278,268	1,540,710
	14354-OTH ACCTS RECEN-SEAROOM 11.9% (BRO PARTY)	1,395,737	1,395,737	1,224,720	1,075,962	1,075,962	983,451	812,455	1,064,869	1,107,058	1,096,422	1,107,058	1,096,422	1,350,615



OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT.	YEAR	GL_ACCOUNT_DESC	LEDGER_MONTH	200902	200903	200904	200905	200906	200907	200908	200909	200910	200911	200912
	2009	143920-OTH ACCTS RECEIV-WORK ORDERS (ARW)	9,638,923	9,528,805	7,277,761	4,241,945	4,645,005	4,528,276	4,778,592	5,071,857	4,427,485	4,345,276	4,029,193	4,285,091
		143950-OTH ACCTS RECEIV-CLAIMS EXCESS PAYMENTS		16,168	88,644		510,000	6,975	6,975	6,975	6,975	(28,025)	(28,025)	5,962
		143990-OTH ACCTS RECEIV-CASH CLEARING	(5,20,876)	(11,610,990)	(8,645,210)	(3,885,192)	(4,159,974)	(7,759,689)	(8,609,814)	52,345	(4,921,068)	(4,540,021)	(4,069,915)	(2,861,490)
	2009 Total		203,541,026	210,519,040	348,463,203	334,975,806	260,846,044	304,112,773	307,084,021	301,829,645	302,016,606	346,678,893	354,517,752	344,326,590
	Grand Total			210,519,040	348,463,203	334,975,806	260,846,044	304,112,773	307,084,021	301,829,645	302,016,606	346,678,893	354,517,752	344,326,590



OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT.	YEAR	GL_ACCT_DESC	LEDGER_MONTH	201001	201002	201003	201004	201005	201006	201007	201008	201009	201010	201011	201012
	2010	149920-OTH ACCTS RECEIV-WORK ORDERS (ARW)	201001	2,787,424	4,245,813	4,030,262	5,111,434	5,458,103	5,857,709	4,788,270	5,637,290	5,351,188	4,863,487	5,068,017	4,673,507
		149960-OTH ACCTS RECEIV-CLAIMS EXCESS PAYMENTS		14,356	7,847	7,847	(63,428)	(52,364)	(52,364)	136,472	32,416	15,498	15,498	15,498	15,498
		149990-OTH ACCTS RECEIV-CASH CLEARING		45,207	210,716	(974,809)	200,712	7,013	13,675	(5,757,434)	(2,748,965)	(16,292,134)	(2,212,745)	(1,783,638)	665,988
	2010 Total			296,046,977	307,483,448	329,854,882	352,148,450	364,303,438	210,519,927	191,146,970	198,753,302	164,308,832	105,085,899	323,675,962	279,095,934
	Grand Total			296,046,977	307,483,448	329,854,882	352,148,450	364,303,438	210,519,927	191,146,970	198,753,302	164,308,832	105,085,899	323,675,962	279,095,934

OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT, YEAR	LEDGER MONTH	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112
2011												
	143089-OTH ACTS REC-CRIMALS	70,407,620	74,415,532	76,005,422	77,921,131	86,561,047	158,435,466	160,949,136	171,344,847	165,874,516	100,110,528	78,913,233
	143106-SAP-Other Accounts Receivable	16,507,740	26,048,512	18,874,420	16,347,021	16,000,879						
	143104-OTH ACTS REC-INVSMT ROVRY-GEN (ARMS)	653,383	348,232	1,389,081	1,921,637	700,848						
	143119-MISC RECEN-STORM AND DECOMMISSIONING	11,024,662	512,063	1,467,806	2,167,077	4,188,202						
	143124-SAP-OR A/R-Health, Retiree Med Benefits	100,339	374,746	866,155	1,166,936	1,394,176						
	143125-FT MPYS REPWORKING CLAIMS	196,679	310,257	751,146	866,553							
	143126-OTH ACTS RECEN-RETRIEE WED REIMBURSE	918,050	3,372,715	7,795,397	10,448,421	12,012,981						
	143127-OTH ACTS RECEN-BENEFIT PLAN REIMBURS	141,119	140,161	200,617	163,258	162,762						
	143128-OTH ACTS RECEN-FACTOR MAINT RESERVE	254,415	1	1	249,622	570,371						
	143129-OTH ACTS RECEN-POWER SUPPLY ARMS CLG	(3,790,876)	2,217,830	3,219,231	3,790,933	3,795,882						
	143130-OTH ACTS RECEN-EMT TRAINING	4,559,083	1,285,996	104,631	1,281,376	3,429,310						
	143140-OTH ACTS RECEN-TRANSMISSION SERVICE	3,276,753	2,818,971	1,504,814	1,397,694	3,052,517						
	143146-OTH ACTS RECEN-ARMS-PS PART BILLINGS	11,103,069	9,471,565	5,855,400	5,247,839	4,571,264						
	143148-OTH ACTS RECEN-ARMS-UM INVESTIGT FEES	3,948	614,575	480,248	7,642,221	6,229,037						
	143150-OTH ACTS RECEN-ARMS-UM INVESTIGT FEES	6,927,185	614,575	480,248	7,642,221	6,229,037						
	143152-OTH ACTS RECEN-ARMS-UM INVESTIGT FEES	133,377,211	30,967,451	13,056,664	11,161,846	11,732,175						
	143228-OTH ACTS RECEN-EMPLOYEE TOOLS RECEIVAB	17,877	16,962	17,962	16,700	14,291						
	143246-OTH ACTS RECEN-EMPLOYEE PAY ADVANCE	7,500	9,611	9,611	9,611	9,611						
	143271-OTH ACTS RECEN-FAS JIM MEDICAL SUBSIDY	668,186	897,261	833,079	1,340,378	1,368,453						
	143459-SAP-Other Accounts Receivable-Fuel	985,291	211,652	514	0	167						
	143505-OTH A/R-FORMER ENPL RELOCAT REIMB-CARMS	65,468	61,957	54,909	44,178	43,522						
	143515-OTH ACTS RECEN-APPLIANCEGUARD-TAXED	26,378	26,792	25,540	22,969	24,072						
	143516-OTH ACTS RECEN-APPLIANCEGUARD-NO TAX	13,172	13,538	13,228	11,532	12,137						
	143520-PAYMENT POWER PROGRAM-CS II BILLINGS	82	(862)	(478)	(478)	(478)						
	143525-OAR-LIGHTNING GUARD PROG-CS II BILLINGS	163,591	171,617	167,486	151,564	157,747						
	143632-PPL SVCS MHTG PROGRAMS-CS II BILLINGS	96,664	96,664	189,750	93,238	1,548,747						
	143644-MISC REC-UTILITY GUARD PROG-ELECT LINE	1,261	1,304	1,305	1,199	1,243						
	143645-MISC REC-UTILITY GUARD PROG-WATER LINE	3,342	3,466	3,491	3,123	3,421						
	143647-MISC REC-UTILITY GUARD PROG-COMBO LINE	53,957	56,452	54,678	49,362	51,410						
	143648-MISC RECEN-APPLIANCE WARRANTY TAXED	39,767	41,155	39,230	36,122	36,566						
	143649-MISC RECEN-APPLIANCE WARRANTY NO TAX	7,851	7,793	6,854	6,644	7,042						
	143654-MISC RECEN-SHIELD SURGE TAXED	865,395	914,427	905,649	865,503	930,703						
	143654-REC SURVEILANCE COMMERCIAL-TAXED SSC RECV	11,510	22,424	22,223	20,997	21,073						
	143655-MISC RECEN-FUTURE PROGRAM L	25,890,767	30,260,037	30,260,037	30,260,037	34,693,666						
	143805-SAP-Other Accounts Receivable-Federal & State Inc Tax	3,408,395	3,177,057	3,177,057	3,177,057	3,177,057						
	143820-OTH ACTS RECEN-STATE INCOME TAXES	90,957	96,539	97,558	99,786	40,452						
	143910-OTH ACTS RECEN-FUEL TAX REFUNDS	999,399	1,076,009	1,125,210	1,117,843	1,100,401						
	143920-OTH ACTS RECEN-DAMAGE CLAIMS (ARMS)	4,612,344	4,932,191	3,484,999	1,773,703	2,475,881						
	143950-OTH ACTS RECEN-CLAIMS EXCESS PAYMENTS	17,423	(98,941)	17,030	16,249	20,624						
	143990-OTH ACTS RECEN-CASH CLEARING	(11,085,293)	(1,614,161)	(11,763,928)	(12,907,626)	(12,592,069)						
	2011 Total	281,934,325	164,151,269	152,822,994	169,219,927	193,965,505	191,523,234	200,945,256	235,471,113	209,898,056	144,273,852	136,704,855
	Grand Total	281,934,325	164,151,269	152,822,994	169,219,927	193,965,505	191,523,234	200,945,256	235,471,113	209,898,056	144,273,852	136,704,855

OPC INTERROGATORY NO. 246 - HISTORY  
OTHER ACCOUNTS RECEIVABLE

PART D

AMOUNT. YEAR	GL_ACCT_DESC	LEDGER_MONTH		
		201201	201202	201203
2012				
	143100-SAP-Other Accounts Receivable	88,105,544	85,962,531	87,905,083
	143124-SAP-Oth A/R-NonFPL Retiree Med Benefits	141,812	385,458	732,676
	143450-SAP-Other Accounts Receivable-Fuels	140,118	92,363	121,773
	143800-SAP-Oth Accounts Recv-Federal & State Inc Tax	57,682,365	57,682,355	61,414,588
	2012 Total	146,070,838	144,122,707	150,174,120
	Grand Total	146,070,838	144,122,707	150,174,120

**Q.**

Accrued Utility Revenue - Account 173. Please refer to MFR B-17, page 1 of 5, line 23.

- a. Please provide the actual monthly balance of accrued utility revenue for each month of the years ended 12/31/2008, 12/31/2009, 12/31/2010, and 12/31/2011.
- b. Provide the monthly balances for the twelve month period through the most current month available for 2012 (i.e. 5/1/2011-4/30/2012).

**A.**

See Attachment No. 1 for the monthly balances as requested for Accrued Utility Revenue - Account 173. FPL has provided the requested information as of March 31, 2012 as FPL's financial information for the second quarter of 2012 is not expected to be publicly released until late July.

PART A

AMOUNT:		GL_ACCT_DESC				Grand Total
YEAR	LEDGER_MONTH	173210-SAP-Accrued Utility Revenue-Unbid Rev-FPSC	173220-SAP-Accrued Utility Revenue-Unbid Rev-FERC	173898-ACCRUED REVENUES FROM NEPOOL		
2008	200801	93,219,020	1,232,050	1,477,396	95,928,466	
	200802	88,187,032	1,298,830	1,465,716	90,951,578	
	200803	99,919,066	1,298,224	1,393,499	102,610,789	
	200804	117,892,689	1,298,836	1,259,533	120,451,058	
	200805	144,144,534	1,298,807	1,253,391	146,696,732	
	200806	152,589,862	1,298,738	1,527,722	155,416,322	
	200807	146,215,437	1,298,762	1,800,521	149,314,720	
	200808	168,903,232	1,298,762	1,858,423	172,060,417	
	200809	166,788,186	1,298,731	1,688,730	169,775,647	
	200810	146,712,885	1,298,719	1,433,929	149,445,533	
	200811	139,167,435	1,298,579	1,378,120	141,844,134	
	200812	112,180,147	1,511,721	1,505,084	115,196,952	
2009	200901	96,987,248	1,290,745	1,571,880	99,849,873	
	200902	76,139,535	1,503,668	1,531,245	79,174,448	
	200903	93,645,810	1,541,142	1,468,112	96,655,064	
	200904	116,205,606	1,533,170	1,344,287	119,083,063	
	200905	125,729,500	1,539,872	1,333,474	128,602,846	
	200906	152,328,825	1,700,464	1,455,981	155,485,270	
	200907	146,918,241	1,718,738	1,568,417	150,205,396	
	200908	176,462,598	1,719,489	1,618,455	179,800,542	
	200909	168,936,744	1,719,525	1,473,071	172,129,340	
	200910	165,294,552	1,575,648	1,239,204	168,109,404	
	200911	148,063,709	1,531,748	1,173,758	150,769,215	
	200912	119,446,065	1,077,060	1,260,410	121,783,535	
2010	201001	106,225,244	4,640,941	1,316,245	112,182,430	
	201002	84,350,325	3,689,277	1,308,922	89,348,524	
	201003	95,683,789	3,851,053	1,259,342	100,794,184	
	201004	117,104,128	3,383,392	1,154,384	121,641,904	
	201005	145,917,325	3,902,846	1,153,468	150,973,639	
	201006	172,515,580	4,324,877		176,840,457	
	201007	164,036,930	4,162,225		168,199,155	
201008	178,055,344	4,270,769		182,326,113		

AMOUNT.		GL_ACCT_DESC	Grand Total	
YEAR	LEDGER_MONTH	173210-SAP-Accrued Utility Revenue-Unbid Rev-FPSC	173220-SAP-Accrued Utility Revenue-Unbid Rev-FERC	
		173898-ACCRUED REVENUES FROM NEPOOL		
2010	201009	175,618,252	4,126,060	179,744,312
	201010	152,252,601	3,904,240	156,156,841
	201011	139,887,299	3,693,091	143,580,390
	201012	143,025,891	4,498,382	147,524,273
2011	201101	112,409,205	3,957,518	116,366,723
	201102	102,203,995	3,550,185	105,754,180
	201103	119,560,868	3,756,569	123,317,437
	201104	148,613,412	3,835,932	152,449,344
	201105	160,600,875	4,674,070	165,274,945
	201106	169,558,761	5,035,030	174,593,791
	201107	210,868,019	5,165,789	216,033,808
	201108	214,551,472	5,231,400	219,782,872
	201109	177,085,048	4,907,834	181,992,882
	201110	155,587,435	4,409,064	159,996,499
	201111	158,777,232	4,201,385	162,978,617
	201112	155,729,039	3,905,175	159,634,214
2012	201201	137,079,357	4,620,511	141,699,868
	201202	145,343,375	4,468,594	149,811,969
	201203	165,158,110	4,315,440	169,473,550
PART B	201104	148,613,412	3,835,932	152,449,344
	201105	160,600,875	4,674,070	165,274,945
	201106	169,558,761	5,035,030	174,593,791
	201107	210,868,019	5,165,789	216,033,808
	201108	214,551,472	5,231,400	219,782,872
	201109	177,085,048	4,907,834	181,992,882
	201110	155,587,435	4,409,064	159,996,499
	201111	158,777,232	4,201,385	162,978,617
	201112	155,729,039	3,905,175	159,634,214
	201201	137,079,357	4,620,511	141,699,868
	201202	145,343,375	4,468,594	149,811,969
	201203	165,158,110	4,315,440	169,473,550



**Q.**

Other Regulatory Assets - Account 182.3. Please refer MFR B-17 page 2 of 5, line 2.

- a. Provide a detailed breakdown and explanation of each amount included in Account 182.3 - Other Regulatory Assets for the 2012 prior year and the 2013 test year.
- b. Provide the same breakdown of actual data for each of the years ended 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011 and year-to-date 2012.
- c. Identify which of the amounts have been included by the Company in working capital in the 2012 prior year and the 2013 test year.
- d. Provide references to or an explanation of where the Commission allowed such amounts to be included in working capital for ratemaking purposes, with specific references to Commission orders including the order number, date of order, docket number, line numbers and page numbers as well as the specific language which allows such amounts to be included for ratemaking purposes.

**A.**

- a. See Attachment No. 1 for a breakdown of Account 182.3 - Other Regulatory Assets for the 2012 Prior and 2013 Test Years.
- b. & c. See Attachment No. 2. FPL has provided the requested information as of March 31, 2012 as FPL's financial information for the second quarter of 2012 is not expected to be publicly released until late July.
- d. The Commission has consistently approved FPL's use of a balance sheet approach in determining the amount of working capital to include in rate base. See Order No. 10306 in Docket No. 810002-EU; Order No. 11437 in Docket No. 820097-EU; Order No. 13537 in Docket No. 830465-EI; and Order No. PSC-10-01530-FOF-EI in Docket No.080677-EI. The balance sheet approach defines working capital as current assets and deferred debits that are utility related and do not already earn a return, less current liabilities, deferred credits and operating reserves that are utility related and upon which the Company does not already pay a return. Account 182.3 – Other Regulatory Assets represents current assets that do not already earn a return. Accordingly, Account 182.3 is eligible for inclusion in the working capital calculation as reflected on MFR B-2.

Florida Power & Light Company  
Docket No. 120015-EI  
OPC's Twelfth Set of Interrogatories  
Interrogatory No. 249  
Attachment No. 1  
Page 1 of 1

OTHER REGULATORY ASSETS (\$000's)

COS ID	UI Account	Description	Dec 2011	Jan 2012	Feb 2012	Mar 2012	Apr 2012	May 2012	Jun 2012	Jul 2012	Aug 2012	Sep 2012	Oct 2012	Nov 2012	Dec 2012	13 Month Average
			11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375
BAL382361	182397	Other Reg Asset - Def Fuel	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375
BAL382360	182360	Other Reg Asset - Underw ECCR Costs	48,503	43,543	40,662	38,278	36,596	32,802	21,008	14,165	8,512	4,571	2,290	0	0	24,508
BAL382361	182361	Other Reg Asset - Underw FUEL - FPSC	40,425	2,492	(11,375)	(7,311)	19,067	39,324	46,949	66,431	104,341	100,727	89,231	49,648	26,588	44,303
BAL382364	182364	Other Reg Asset - Underw ECCR Costs	13,347	7,856	12,538	20,791	22,851	25,891	29,661	36,124	49,386	72,119	97,306	127,119	167,306	32,337
BAL382370	182370	Other Reg Asset - Underw FUEL - FERC	8,300	6,891	5,713	4,689	4,133	3,489	2,435	1,611	1,153	(311)	(4,027)	(5,361)	2,015	2,015
BAL382301	182300	Other Reg Assets - Other	24,737	24,268	23,900	23,332	22,863	22,395	21,927	21,459	20,990	20,522	20,054	19,585	19,117	21,927
BAL382303	182306	Other Reg Assets - Franchise Fees	7,961	7,476	6,990	6,505	6,019	5,534	5,048	4,563	4,077	3,592	3,106	2,621	2,135	5,048
BAL382315	182315	Other Reg Assets - NUCI, GIU carrying costs	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992
BAL382321	182321	Other Reg Assets - Derivatives - Cur	178,014	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611
BAL382326	182326	Other Reg Assets - Derivatives - LT	20,454	19,886	19,317	18,748	18,181	17,613	17,046	16,477	15,908	15,340	14,772	14,204	13,636	17,045
BAL382351	182351	Other Reg Assets - Storm Securitization	462,131	458,961	456,007	453,249	450,417	446,953	443,916	439,423	436,423	433,423	430,423	427,423	424,423	421,423
BAL382352	182352	Other Reg Assets - Storm Securitization	49,238	49,519	49,800	50,081	50,362	50,643	50,924	51,204	51,485	51,766	52,047	52,328	52,609	52,890
BAL382352	182352	Other Reg Assets - Def Taxes Storm Securitization	289,797	287,299	284,801	282,304	279,806	277,308	274,810	272,313	269,815	267,317	264,820	262,322	259,824	257,326
BAL382351	182351	Other Reg Assets - Def Tax Storm - current	(49,236)	(49,800)	(50,362)	(50,924)	(51,485)	(52,047)	(52,609)	(53,171)	(53,733)	(54,295)	(54,857)	(55,419)	(55,981)	(56,543)
BAL382356	182356	Storm Recov - OIU Tax charge	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)
BAL382356	182356	Other Reg Assets - OIU Resov Bond Charge	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)
BAL382373	182373	Other Reg Assets - ConvertITC Depr Loss	55,750	55,588	55,425	55,263	55,101	54,938	54,776	54,614	54,451	54,289	54,127	53,964	53,802	54,776
BAL382301	182310	Other Reg Assets-FAS108 Federal	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173

Total Other Regulatory Assets 1,643,621 1,653,017 1,658,693 1,734,758 1,788,075 1,878,442 1,946,351 1,994,358 2,083,196 2,051,734 2,059,499 2,093,990 2,080,712 1,897,254 5, Line 2, Column 3.

COS ID	UI Account	Description	Dec 2012	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013	13 Month Average
			11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375	11,375
BAL382361	182397	Other Reg Asset - Def Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BAL382360	182360	Other Reg Asset - Underw ECCR Costs	26,568	8,596	(4,279)	5,443	30,864	45,611	33,701	25,372	28,793	39,035	35,219	8,909	(11,375)	21,104
BAL382361	182361	Other Reg Asset - Underw FUEL - FPSC	97,306	92,455	89,525	94,140	95,741	98,116	75,824	55,310	34,745	16,734	6,003	991	0	57,607
BAL382364	182364	Other Reg Asset - Underw ECCR Costs	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)	(5,361)
BAL382370	182370	Other Reg Asset - Underw FUEL - FERC	19,117	16,649	16,180	17,712	17,244	16,776	16,307	15,839	15,371	14,902	14,434	13,966	13,497	16,307
BAL382301	182300	Other Reg Assets - Other	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545	2,545
BAL382303	182306	Other Reg Assets - Franchise Fees	2,135	1,650	1,164	679	193	(292)	(778)	(1,262)	(1,746)	(2,230)	(2,714)	(3,198)	(3,682)	7
BAL382321	182321	Other Reg Assets - Derivatives - Cur	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992	262,992
BAL382321	182321	Other Reg Assets - Derivatives - LT	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611	24,611
BAL382326	182326	Other Reg Assets - Surplus Flowback	703,543	719,453	735,362	751,272	767,182	783,092	799,002	814,912	830,821	846,731	862,641	878,551	894,461	769,002
BAL382301	182300	Other Reg Assets - Storm Securitization	413,939	409,854	405,769	401,684	397,599	393,514	389,429	385,344	381,259	377,174	373,089	369,004	364,919	360,834
BAL382351	182351	Other Reg Assets - Storm Securitization	513,939	509,854	505,769	501,684	497,599	493,514	489,429	485,344	481,259	477,174	473,089	469,004	464,919	460,834
BAL382352	182352	Other Reg Assets - Storm Securitization	259,824	257,188	254,552	251,916	249,280	246,644	244,008	241,372	238,736	236,100	233,464	230,828	228,192	225,556
BAL382351	182351	Other Reg Assets - Def Tax Storm - current	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)
BAL382355	182355	Storm Recov - OIU Tax charge	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)
BAL382356	182356	Other Reg Assets - OIU Resov Bond Charge	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)	(6,423)
BAL382373	182373	Other Reg Assets - ConvertITC Depr Loss	53,802	53,640	53,477	53,315	53,153	52,990	52,828	52,666	52,504	52,341	52,179	52,016	51,854	52,828
BAL382301	182310	Other Reg Assets-FAS108 Federal	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173	201,173

Total Other Regulatory Assets 2,080,712 2,063,364 2,055,904 2,078,805 2,118,972 2,135,134 2,115,963 2,089,356 2,078,966 2,079,511 2,070,163 2,046,332 2,033,106 2,080,437 5, Line 2, Column 4.

**Q.**

Miscellaneous Deferred Debits – Account 186. Please refer MFR B-17 page 2 of 5, line 6.

- a. Provide a detailed breakdown of each deferred debit included within the amount the company has included in the test year working capital calculation for the 2012 prior year and the 2013 test year.
- b. Provide an explanation of what each deferred debit represents and why it should be included in working capital for ratemaking purposes.
- c. Provide a 13-month average balance for each of the years ended 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011 and year to date 2012, for each type of deferred debit which the Company has included in working capital.
- d. Provide a reference to Commission orders which allowed each of the deferred debit balances which the company seeks to include in working capital with references to the specific language which allows such an amount to be included in working capital.

**A.**

- a. & c. See Attachment No. 1. FPL has provided the requested information as of March 31, 2012 as FPL's financial information for the second quarter of 2012 is not expected to be publicly released until late July. Note, the amounts reflected in the attached document in the column titled "186928 MISC DEF Deb - RATE CASE EXPENSES" have been removed from FPL's 2013 rate base as a Commission adjustment as reflected on MFR B-2, page 3 of 9, line 12. In addition, FPL has requested a Company adjustment to include the unamortized balance of FPL's rate case expenses for this proceeding in its 2013 rate base as reflected on MFR B-2, page 4 of 9, line 27. All other miscellaneous deferred debits in Account 186 are included in rate base for the 2013 Test Year.
- b. & d. The Commission has consistently approved FPL's use of a balance sheet approach in determining the amount of working capital to include in rate base. See Order No. 10306 in Docket No. 810002-EU; Order No. 11437 in Docket No. 820097-EU; Order No. 13537 in Docket No. 830465-EI; and Order No. PSC-10-01530-FOF-EI in Docket No. 080677-EI. The balance sheet approach defines working capital as current assets and deferred debits that are utility related and do not already earn a return, less current liabilities, deferred credits and operating reserves that are utility related and upon which the Company does not already pay a return. Account 186 – Miscellaneous Deferred Debits represents current assets that do not already earn a return. Accordingly, Account 186 is eligible for inclusion in the working capital calculation as reflected on MFR B-2.

OPC INTERROGATORY NO. 251  
MISCELLANEOUS DEFERRED DEBITS

AMOUNT.	ACCT_DESC	186107 MISC DEF DEBIT - FIN 48 LT INT REC	186176 MISC DEF DEB-2005 STORM WILMA	186181 MISC DEF DEB - Storm Maint offset	186190 MISC DEF DEB-DEFERRED PENSION DEBIT	186415 MISC DEF DEBITS-SJRRP R&R FUND	186928 MISC DEF DEB - RATE CASE EXPENSES	Grand Total
2012								
1	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,092,003,416	39,852,300	2,171,724	1,147,201,430
2	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,095,716,179	39,852,300	2,606,287	1,151,348,756
3	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,099,428,942	39,852,300	3,040,851	1,155,496,083
4	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,103,141,705	39,852,300	3,475,415	1,159,643,410
5	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,106,854,468	39,852,300	3,909,978	1,163,790,736
6	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,110,567,231	39,852,300	4,344,542	1,167,938,063
7	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,114,279,994	39,852,300	4,779,105	1,172,085,389
8	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,117,992,757	39,852,300	5,213,669	1,176,292,716
9	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,121,705,520	39,852,300	5,648,233	1,180,380,043
10	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,125,418,283	39,852,300	6,082,796	1,184,527,369
11	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,129,131,046	39,852,300	6,517,360	1,188,674,696
12	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,132,843,809	39,852,300	6,450,560	1,192,320,659
2013								
1	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,136,028,507	39,852,300	6,383,760	1,195,438,557
2	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,139,213,209	39,852,300	6,316,960	1,198,536,459
3	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,142,397,911	39,852,300	6,250,160	1,201,674,361
4	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,145,582,613	39,852,300	6,183,360	1,204,792,263
5	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,148,767,315	39,852,300	6,116,560	1,207,910,165
6	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,151,952,017	39,852,300	6,049,760	1,211,028,067
7	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,155,136,719	39,852,300	5,982,960	1,214,145,969
8	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,158,321,421	39,852,300	5,916,160	1,217,263,871
9	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,161,506,123	39,852,300	5,849,360	1,220,381,773
10	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,164,690,825	39,852,300	5,782,560	1,223,499,675
11	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,167,875,527	39,852,300	5,715,760	1,226,617,577
12	11,846,600	1,325,350	1,533,241,360	(1,533,239,320)	1,171,060,229	39,852,300	5,648,960	1,229,735,479

1,211,028,067

2013 - 13 MONTH AVERAGE

OPC INTERROGATORY NO. 251 - HISTORY

MISCELLANEOUS DEFERRED DEBITS

13 MONTH AVERAGE

AMOUNT.	LEDGER_MONTH					
	200812	200912	201012	201112	201203	
GL_ACCT_DESC						
186100-SAP-Miscellaneous Deferred Debits	6,138,568	1,561,423	807,531	1,140,223	1,417,111	
186102-SAP-Misc Deferred Debits-FIN48 L/T Int Rec	28,890,009	20,674,525	15,585,364	1,813,939	1,620,056	
186103-SAP-Misc Deferred Debits-IT Receivables	332,455	545,897	531,456	488,630	477,991	
186104-SAP-Misc Deferred Debits-NASA Solar	369,231	1,200,000	369,231			
186106-SAP-Misc Deferred Debits-Ctrl Element Assemb	1,340,104	507,741		342,467	577,242	
186130-SAP-Misc Deferred Debits-Gross Receipts Tax	(467)	(467)	(72)			
186140-SAP-Misc Deferred Debits-Tax Audit Defic Int	537,919,822	10,004,058	12,862,350			
186176-SAP-Misc Deferred Debits-Storm Recovery	537,919,822	537,323,621	537,296,248	996,344,008	1,225,975,453	
186177-AMISC DEF DEB-2005 STORM RITA	5,874,255	5,873,039	5,873,039	3,162,406	1,807,089	
186178-MISC DEF DEB-2005 STORM DENNIS	9,456,141	9,456,141	9,456,141	5,091,768	2,909,582	
186179-MISC DEF DEB-2005 STORM KATRINA	137,360,918	137,360,433	137,360,433	73,963,310	42,264,749	
186180-MISC DEF DEB-2004 STORMS MAINTENANCE	781,701,253	778,869,612	778,977,444	419,449,393	239,685,367	
186181-SAP-Misc Deferred Debits-Storm Offset	(781,701,253)	(778,869,612)	(778,977,444)	(1,126,482,209)	(1,300,399,855)	
186182-MISC DEF DEB-NUC_INS_RECov_2004_STORMS	6,946,154			4,071	11	
186186-MISC DEF DEB-2005 STORMS-OFFSET	(690,611,136)	(690,013,234)	(689,985,861)	(371,528,015)	(212,301,723)	
186190-SAP-Misc Deferred Debits-Defer Pension Debit	947,756,399	1,003,529,940	1,036,441,151	1,061,671,774	1,074,741,313	
186216-Miscellaneous Deferred Debits:GO Gain				12,737	59,089	
186225-MISC DEF DEB-CONTRACT SERVICES			115,360	301,973	195,663	
186230-MISC DEF DEB-MITIGATION BANKING CR SALES	51,032	99	7,853	118,068	77,665	
186240-MISC DEF DEB-MITGN BNKNG CR SALE-PHAS II	2,000,614	1,409,305	561,625	83,716	48,596	
186415-SAP-Misc Deferred Debits-SIRPP R&R Fund	33,732,507	33,732,507	33,732,507	34,140,410	34,140,410	
186427-SAP-Misc Deferred Debits-Scherer 4	7,625,811	15,271,229	10,978,331	7,532,608	7,259,001	
186500-SAP-Misc Deferred Debits-Right of Way & Land	1,580,033	102,200	208,376	1,064,246	1,104,565	
186799-MISC DEF DEB-NUJTP 05 INS REC-CURR	1,261,393					
186800-MISC DEF DEB-WILMA-INS RECV-OTHER	122,270					
186802-MISC DEF DEB-NUJSL 05 INS REC-CURR	307,692					
186803-MISC DEF DEB-2006 STORM ALBERTO	4,649,261	4,647,048	4,647,048	2,502,257	1,429,861	
186804-MISC DEF DEB-2006 STORM USE-ERNESTO	13,830,046	13,830,046	13,830,046	7,446,948	4,255,399	
186805-MISC DEF DEB-2006 STORM-OFFSET	(18,479,307)	(18,477,094)	(18,477,094)	(9,949,204)	(5,685,260)	
186806-MISC DEF DEB-2007 STORM BARRY	1,424,001	1,424,001	1,424,001	766,770	438,154	
186807-MISC DEF DEB-2008 BREVARD FIRES	994,589	1,504,042	1,502,993	809,304	462,459	
186808-MISC DEF DEB-2008 TS FAY	15,317,416	36,500,622	35,735,150	18,850,131	10,774,503	

OPC INTERROGATORY NO. 251 - HISTORY

MISCELLANEOUS DEFERRED DEBITS

AMOUNT. GL_ACCT_DESC	LEDGER_MONTH				
	200812	200912	201012	201112	201203
186810-MISC DEF DEB-2008 STORMS OFFSET	(16,251,725)	(38,004,664)	(37,238,143)	(19,659,435)	(11,233,963)
186812-MISC DEF DEB-2007 STORM-OFFSET	(1,424,001)	(1,424,001)	(1,424,001)	(766,770)	(438,154)
186928-SAP-Misc Deferred Debits-Rate Case Expense	45,790	2,065,411	2,958,947	2,158,197	2,061,703
186999-DEFERRED DEBIT-ERROR LIST DIVERT TRANS	73,709	163,352	36,933	4,622	761
Grand Total	1,098,573,584	1,090,767,218	1,115,196,955	1,110,878,341	1,123,778,839

**Q.**

Other Regulatory Liabilities – Account 254. Please refer MFR B-17 page 3 of 5, line 24.

- a. Provide the detail of each amount in Account 254 -Other Regulatory Liabilities for the 2012 prior year and the 2013 test year. Provide a description of each projected amount and include when the liability originated, the purpose and circumstances of why the liability is projected to be recorded, the length of time the liability is expected to exist, and the accounting or regulatory basis requiring that this liability be recorded on the company's books and records.
- b. Provide the 13-month average balance for each regulatory liability included in Account 254 for the years ended 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, and year to date 2012.
- c. State the basis on which each adjustment to this account was made and provide a reference to the Commission order, (including page number and specific language) that resulted from the removal of other deferred liabilities from working capital.
- d. For each of the 13-month periods requested in subpart b, identify the balance of this account before and after adjustments for the test year.
- e. If any of those adjusted balances results in a debit (or a negative balance for a liability) please explain why a negative liability amount should be included as a working capital addition.

**A.**

- a., b., & d. See Attachment No. 1 for a breakdown of Account 254 - Other Regulatory Liabilities for all requested time periods. FPL has provided the requested information as of March 31, 2012 as FPL's financial information for the second quarter of 2012 is not expected to be publicly released until late July. See Attachment No. 2 for additional details requested
- c. & e. The Commission has consistently approved FPL's use of a balance sheet approach in determining the amount of working capital to include in rate base. See Order No. 10306 in Docket No. 810002-EU; Order No. 11437 in Docket No. 820097-EU; Order No. 13537 in Docket No. 830465-EI; and Order No. PSC-10-01530-FOF-EI in Docket No.080677-EI. The balance sheet approach defines working capital as current assets and deferred debits that are utility related and do not already earn a return, less current liabilities, deferred credits and operating reserves that are utility related and upon which the Company does not already pay a return. Except for net overrecoveries associated with FPL's cost recovery clauses, Account 254 – Other Regulatory Liabilities represents current liabilities that do not already pay a return. The Commission has required that FPL include net clause overrecoveries in working capital consistent with Commission policy, which was confirmed on page 95 of FPL's last base rate order (Order No. PSC-10-01530-FOF-EI in Docket No.080677-EI). Accordingly, the balance in Account 254 is eligible for inclusion in the working capital calculation as reflected on MFR B-2.

Florida Power & Light Company, Docket No. 120015-EL, OPC's Twelfth Set of Interrogatories, Interrogatory No. 252, Attachment No. 1. Page 1 of 5

YEAR	MONTH	AMOUNT.												Grand Total		
		354000 OTHER REGULATORY LIABILITY-FEDERAL	254143 OTHER REGULATORY LIABILITY-ARO	254300 OTH REG LIABILITY- OVERCRRY FRANCHISE FEE	254304 OTH REG LIABILITY-TAX AUDIT REFUND INTEREST	254306 OTH REG LIABILITY-DF GAIN LAND SALES P.L.N SVC	254314 OTH REG LIABILITY- INTEREST INC FIN 48	254326 Oth Reg Liab - Nuc Cost Recov Credits	254328 Oth Reg Liab - Nuc prior vs Proj vs act costs	254401 OTH REG LIABILITY-REG CR ACCUM NUCLEAR AMORT	254404 OTH REG LIABILITY- CONVERTIBLE ITC S/U	254600 OTH REG LIABILITY- OVERCRRY ECCR REVENUES	254640 OTH REG LIABILITY- OVERCRRY ECCR REVENUES		254700 OTH REG LIABILITY- OVERCRRY FUEL REVENUES- FERC	254900 OTH REG LIABILITY- GAIN ON SALE EMISSION ALLOW
2012	1	(36,056,830)	(1,548,630,733)	(5,456,030)	(17,159,640)	(9,776,051)	(1,325,350)	(28,217,619)	(139,004,739)	(31,589,062)	(111,174,740)	(16,830,895)	(16,641,635)	5,519,227	(1,744,542)	(1,941,447,003)
	2	(36,056,830)	(1,553,071,457)	(5,456,030)	(16,829,650)	(9,351,934)	(1,325,350)	(28,217,619)	(136,199,244)	(31,009,445)	(110,850,040)	(16,641,635)	(16,641,635)	5,519,227	(1,694,753)	(1,946,353,834)
	3	(36,056,830)	(1,557,521,244)	(5,456,030)	(16,499,660)	(8,927,817)	(1,325,350)	(28,217,619)	(134,982,156)	(30,479,828)	(110,525,340)	(11,690,848)	(11,690,848)	5,519,227	(1,644,963)	(1,937,758,508)
	4	(36,056,830)	(1,561,980,253)	(5,456,030)	(16,169,670)	(8,508,832)	(1,325,350)	(28,217,619)	(133,985,754)	(29,850,211)	(110,200,040)	(9,261,277)	(9,261,277)	5,519,227	(1,595,174)	(1,939,087,610)
	5	(36,056,830)	(1,566,448,334)	(5,456,030)	(15,839,680)	(8,089,622)	(1,325,350)	(28,217,619)	(133,721,349)	(29,270,594)	(109,875,340)	(8,543,660)	(8,543,660)	5,519,227	(1,547,439,621)	(1,941,439,621)
	6	(36,056,830)	(1,570,925,550)	(5,456,030)	(15,509,690)	(7,671,211)	(1,325,350)	(28,217,619)	(133,495,027)	(28,690,977)	(109,521,340)	(8,935,152)	(8,935,152)	5,519,227	(1,511,662)	(1,947,585,018)
	7	(36,056,830)	(1,575,411,905)	(5,456,030)	(15,179,700)	(7,252,800)	(1,325,350)	(28,217,619)	(133,925,818)	(28,111,360)	(109,276,340)	(10,425,490)	(11,702,644)	5,519,227	(1,460,500)	(1,950,516,364)
	8	(36,056,830)	(1,579,907,405)	(5,456,030)	(14,849,710)	(6,834,389)	(1,325,350)	(28,217,619)	(129,775,743)	(27,531,743)	(108,901,340)	(12,828,830)	(11,702,644)	5,519,227	(1,409,338)	(1,957,700,651)
	9	(36,056,830)	(1,584,412,056)	(5,456,030)	(14,519,720)	(6,415,978)	(1,325,350)	(28,217,619)	(128,272,700)	(26,952,126)	(108,577,340)	(12,639,698)	(12,639,698)	5,519,227	(1,358,176)	(1,962,688,051)
	10	(36,056,830)	(1,588,925,863)	(5,456,030)	(14,189,730)	(6,009,849)	(1,325,350)	(28,217,619)	(126,372,509)	(26,372,509)	(108,252,440)	(10,585,157)	(10,585,157)	5,519,227	(1,307,014)	(1,965,843,998)
	11	(36,056,830)	(1,593,448,832)	(5,456,030)	(13,859,740)	(5,603,720)	(1,325,350)	(28,217,619)	(123,438,986)	(25,792,892)	(107,927,740)	(7,304,208)	(7,304,208)	5,519,227	(1,255,852)	(1,970,052,949)
	12	(36,056,830)	(1,597,980,968)	(5,456,030)	(13,529,750)	(5,197,591)	(1,325,350)	(28,217,619)	(120,558,705)	(25,213,275)	(107,603,040)	(2,283,812)	(2,283,812)	5,519,227	(1,204,690)	(1,975,215,607)
2013	1	(36,056,830)	(1,602,522,272)	(5,456,030)	(13,199,760)	(4,791,462)	(1,325,350)	(98,810,798)	(130,731,272)	(24,633,658)	(107,278,340)	(6,227,143)	(6,227,143)	5,196,164	(1,158,642)	(2,029,268,658)
	2	(36,056,830)	(1,607,072,757)	(5,456,030)	(12,869,770)	(4,401,644)	(1,325,350)	(103,465,512)	(130,509,862)	(24,054,041)	(106,953,640)	(3,278,092)	(3,278,092)	4,951,176	(1,112,594)	(2,033,318,412)
	3	(36,056,830)	(1,611,632,424)	(5,456,030)	(12,539,780)	(4,011,827)	(1,325,350)	(108,159,187)	(136,532,981)	(23,474,424)	(106,628,940)	(2,867,677)	(2,867,677)	5,197,148	(1,066,545)	(2,042,654,361)
	4	(36,056,830)	(1,616,201,277)	(5,456,030)	(12,209,790)	(3,640,340)	(1,325,350)	(112,863,298)	(141,430,342)	(22,894,807)	(106,304,240)	3	3	5,519,227	(1,020,497)	(2,053,883,572)
	5	(36,056,830)	(1,620,779,210)	(5,456,030)	(11,879,800)	(3,268,854)	(1,325,350)	(117,572,010)	(145,124,673)	(22,315,190)	(105,979,340)	3	3	5,519,227	(988,492)	(2,065,226,859)
	6	(36,056,830)	(1,625,366,559)	(5,456,030)	(11,549,810)	(2,897,923)	(1,325,350)	(122,276,860)	(149,049,699)	(21,735,573)	(105,654,840)	3	3	5,519,227	(941,556)	(2,076,791,169)
	7	(36,056,830)	(1,629,962,946)	(5,456,030)	(11,219,820)	(2,527,596)	(1,325,350)	(126,975,677)	(152,583,116)	(21,555,966)	(105,330,140)	(229,886)	(229,886)	5,519,227	(894,621)	(2,088,245,844)
	8	(36,056,830)	(1,634,568,636)	(5,456,030)	(10,889,830)	(2,157,400)	(1,325,350)	(131,668,163)	(156,059,201)	(20,576,339)	(105,005,440)	(2,077,120)	(2,077,120)	5,519,227	(847,686)	(2,103,827,995)
	9	(36,056,830)	(1,639,183,481)	(5,456,030)	(10,559,840)	(1,787,361)	(1,325,350)	(136,354,417)	(159,441,940)	(19,996,722)	(104,680,740)	(4,266,136)	(4,266,136)	5,519,227	(800,750)	(2,117,422,274)
	10	(36,056,830)	(1,643,807,536)	(5,456,030)	(10,229,850)	(1,417,323)	(1,325,350)	(141,034,439)	(163,052,789)	(19,417,105)	(104,356,040)	(4,778,972)	(4,778,972)	5,519,227	(753,815)	(2,128,532,632)
	11	(36,056,830)	(1,648,440,803)	(5,456,030)	(9,899,860)	(1,047,284)	(1,325,350)	(145,708,230)	(167,166,374)	(18,837,488)	(104,031,340)	(607,393)	(607,393)	5,519,227	(706,880)	(2,137,086,883)
	12	(36,056,830)	(1,653,083,285)	(5,456,030)	(9,569,870)	(678,981)	(1,325,350)	(150,375,789)	(173,523,898)	(18,257,871)	(103,706,640)	(62,228)	(62,228)	5,519,227	(659,944)	(2,147,237,486)

(2,080,209,381)

2013 - 13 MONTH AVERAGE



OTHER REGULATORY LIABILITIES

13 MONTH AVERAGE

AMOUNT. GL_ACCT_DESC	LEDGER_MONTH				
	200812	200912	201012	201112	201203
254100-SAP-Oth Reg Liab-FAS 109				(29,166,053)	(37,929,501)
254143-SAP-Oth Reg Liab-Asset Retirement Obligation	(770,652,606)	(541,103,962)	(749,384,340)	(1,615,453,245)	(1,635,643,401)
254150-SAP-Oth Reg Liab-Miscellaneous	(305,647)	(183,388)	(61,129)		
254302-SAP-Oth Reg Liab-Retail Refunds	0				
254304-SAP-Oth Reg Liab-Tax Audit Refund Interest	(4,287,565)	(1,901,801)	(9,678)	(6,981,363)	(10,864,456)
254306-SAP-Oth Reg Liab-Deferred Gain Land Sale	(4,449,179)	(3,260,244)	(2,023,992)	(23,978,975)	(24,481,917)
254307-SAP-Oth Reg Liab-Reg Asst Fee & Franchise	(4,687,829)	(2,225,906)	8,333	(2,668,446)	(5,382,743)
254311-SAP-Oth Reg Liab-Gain Aviation			(543,877)	(4,905,038)	(5,431,221)
254313-OTH REG LIAB-UNDERRCVRD FRANCH FEE-DADE	(1,659,204)	(5,977,930)	(4,125,015)	(748,546)	(355,641)
254314-SAP-Oth Reg Liab-Interest Income-FIN48	(28,890,009)	(20,674,525)	(25,121,994)	(12,571,611)	(8,646,047)
254321-SAP-Oth Reg Liab-Derivatives	(250,611,600)				
254322-SAP-Oth Reg Liab-Derivatives LongTerm	(2,108,698)	(11,412,260)	(326,808)	(3,645,242)	(3,610,833)
254325-SAP-Oth Reg Liab-Nuclear Cost Recov	(64,168)	(778,049)	(6,900,726)	(12,717,167)	(15,855,593)
254326-OTH REG LIAB-NUCLR COST RECOVERY CREDITS	(4,560,066)	(81,624,080)	(108,252,745)	(142,998,441)	(148,829,607)
254327-OT REG LIAB-NCR (PROJ VS A/E) COSTS & CC			(26,736,773)	(16,212,430)	(9,536,723)
254328-OT REG LIAB-NUC PRIOR YR PROJ VS ACT COS	(1,900,601)	(24,962,564)	(12,758,329)	(4,758,838)	(2,799,317)
254329-OTH REG LIAB-NUCLR_CURENT YR PROJ VS ACT		(14,831,941)	(43,785,412)	(6,041,402)	(520,405)
254330-OT REG LIAB-NCR (PROJ VS A/E) GU/DTA CC		(377,705)		(5,980,203)	(3,517,767)
254331-OT_REG_LIAB-NCR_(A/E_VS_TU)_COSTS_&_CC		(10,965,542)	(40,965,542)	(9,129,628)	(5,469,743)
254332-OT_REG_LIAB-NCR_(A/E_V_TU)_G/U_&_DTA_CC		(2,467,957)		(1,379,513)	(790,188)
254333-Oth Reg Liab-Avoided AFUDC-FPSC				(15,198,118)	(43,192,092)
254401-SAP-Oth Reg Liab-Accum Nuclear Amort	(56,512,589)	(49,557,185)	(42,601,781)	(35,646,377)	(33,907,526)
254404-SAP-Oth Reg Liab-Conv ITC Gross Up		(2,116,881)	(26,989,400)	(26,063,662)	(25,833,688)
254405-SAP-Oth Reg Liab-Space Coast			(7,022,782)	(11,106,625)	(11,010,184)
254406-SAP-Oth Reg Liab-Martin ITC Gross Up			(5,967,140)	(76,277,388)	(75,629,670)
254600-SAP-Oth Reg Liab-OverRecov Energy Conserv	(3,250,993)				
254610-SAP-Oth Reg Liab-Over Recov FPSC Fuel Rev		(89,628,734)	(27,390,138)		
254640-SAP-Oth Reg Liab-Over Recov Environm Recov	(3,545,387)	(8,952,165)	(29,776,929)	(30,706,118)	(22,831,793)
254645-Oth Reg Liab-Fuel FERC-City of Wachula				(1,092)	(3,329)

OTHER REGULATORY LIABILITIES

AMOUNT.	LEDGER_MONTH				
	200812	200912	201012	201112	201203
GL_ACCI_DESC					
254700-SAP-Oth Reg Liab-Over Recov FERC Fuel Rev	(57)	(284)	(95,778)	(128,709)	(192,392)
254710-OTH REG LIAB-OVERRCV FUEL REV-FERC/FKEC	(57,854)	(315,683)	(104,667)	(21,970)	(3,318)
254720-OTH REG LIAB-OVERRCV FUEL REV-FERC/CKW	(20,894)	(102,772)	(36,642)	(9,769)	(2,489)
254800-OTH REG LIAB-DF REG ASSESSMNT FEE, FUEL	(2,333)	(64,533)	(19,721)		
254820-OTH REG LIAB-DF REG ASSESSMNT FEE, ECCR	(2,558)	(6,451)	(21,445)	(14,912)	(7,481)
254840-OTH REG LIAB-DF REG ASSESSMENT FEE-ECRC					
254900-SAP-Oth Reg Liab-Gain Sale Emission Allow	(2,517,027)	(2,332,078)	(2,156,487)	(1,927,101)	(1,849,810)
Grand Total	(1,140,086,863)	(862,013,416)	(1,136,016,599)	(2,096,437,983)	(2,134,128,874)

REGULATORY LIABILITIES AFTER ADJUSTMENT

13 MONTH AVERAGE

In Thousands

AMOUNT. YEAR	COS_ID_DESC	JUR_TYPE_DESC			
		COMPANY_PER_BOOK	COMM_ADJ_PER_BOOK	ADJ_UTILITY_PER_BOOK	JURIS_ADJ_UTILITY
2012					
	BAL854143 - OTHER REG LIAB - ARO LIABILITY	(1,570,990)	1,570,990	0	0
	BAL854301 - OTHER REG LIAB - WHOLESale REFUNDS	0	0	0	0
	BAL854302 - OTHER REG LIAB - RETAIL REFUNDS	0	0	0	0
	BAL854303 - OTHER REG LIAB - OTHER	(41,513)		(41,513)	(41,513)
	BAL854304 - OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(15,510)		(15,510)	(15,258)
	BAL854305 - OTHER REG LIAB - DEFERRED PENSION CREDIT	0	0	0	0
	BAL854306 - OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(7,680)	0	(7,680)	(7,555)
	BAL854311 - OTHER REG LIAB - DF GAIN AVIAT TRF-FPL GROUP	0		0	0
	BAL854314 - OTHER REG LIAB - INTEREST INCOME - FIN 48	(1,325)		(1,325)	(1,304)
	BAL854321 - OTHER REG LIAB - DERIVATIVES	0	0	0	0
	BAL854325 - OTHER REG LIAB - NUCLEAR COST RECOVERY	(180,062)	180,062	0	0
	BAL854333 - OTHER REG LIAB - NCRC AVOIDED AFUDC	0	0	0	0
	BAL854401 - OTHER REG LIAB - NUCLEAR AMORT	(28,691)		(28,691)	(28,691)
	BAL854402 - OTHER REG LIAB - UNALLOC PROD RESERVE	0	0	0	0
	BAL854404 - OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(109,551)		(109,551)	(107,375)
	BAL854600 - OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(99)	99	0	0
	BAL854610 - OTHER REG LIAB - OVERRECOVERED FUEL REVNUUS FPSC	(551)	551	0	0
	BAL854620 - OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	0	0	0	0
	BAL854640 - OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUUS	(11,757)	0	(11,757)	(11,757)
	BAL854700 - OTHER REG LIAB - OVERRECOVERED FUEL REVNUUS FERC	5,519	(5,519)	0	0
	BAL854900 - OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(1,503)	1,503	0	0
	2012 Total	(1,963,713)	1,747,686	(216,027)	(213,454)
2013					
	BAL854143 - OTHER REG LIAB - ARO LIABILITY	(1,625,431)	1,625,431	0	0
	BAL854301 - OTHER REG LIAB - WHOLESale REFUNDS	0	0	0	0
	BAL854302 - OTHER REG LIAB - RETAIL REFUNDS	0	0	0	0
	BAL854303 - OTHER REG LIAB - OTHER	(41,513)		(41,513)	(41,513)
	BAL854304 - OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(11,550)		(11,550)	(11,366)

REGULATORY LIABILITIES AFTER ADJUSTMENT

13 MONTH AVERAGE

In Thousands

AMOUNT. YEAR	COS_ID_DESC	JUR_TYPE_DESC				
		COMPANY_PER_BOOK	COMM_ADJ_PER_BOOK	ADJ_UTILITY_PER_BOOK	JURIS_ADJ_UTILITY	
	BAL854305 - OTHER REG LIAB - DEFERRED PENSION CREDIT	0		0	0	
	BAL854306 - OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(2,910)	0	(2,910)	(2,863)	
	BAL854311 - OTHER REG LIAB - DF GAIN AVIAT TRF-FPL GROUP	0		0	0	
	BAL854314 - OTHER REG LIAB - INTEREST INCOME - FIN 48	(1,325)		(1,325)	(1,304)	
	BAL854321 - OTHER REG LIAB - DERIVATIVES	0		0	0	
	BAL854325 - OTHER REG LIAB - NUCLEAR COST RECOVERY	(271,004)	271,004	0	0	
	BAL854333 - OTHER REG LIAB - NCRRC AVOIDED AFUDC	0		0	0	
	BAL854401 - OTHER REG LIAB - NUCLEAR AMORT	(21,736)		(21,736)	(21,736)	
	BAL854402 - OTHER REG LIAB - UNALLOC PROD RESERVE	0		0	0	
	BAL854404 - OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(105,655)		(105,655)	(103,556)	
	BAL854600 - OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(1,092)	0	(1,092)	(1,092)	
	BAL854610 - OTHER REG LIAB - OVERRECOVERED FUEL REVENUS FPSC	0		0	0	
	BAL854620 - OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	0		0	0	
	BAL854640 - OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(2,486)	0	(2,486)	(2,486)	
	BAL854700 - OTHER REG LIAB - OVERRECOVERED FUEL REVENUS FERC	5,426	(5,426)	0	0	
	BAL854900 - OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(935)	935	0	0	
2013 Total		(2,080,209)	1,891,944	(188,265)	(185,915)	

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Regulatory Liabilities After Adjustment

Year	Description	13 month Average In Thousands			Origination of Liability	Purpose/ Circumstance	Length of Time	Accounting or Regulatory Basis
		Company Per Book	Commission Adj. Per Book	Adjusted Utility Per Book				
2012	Other Regulatory Liabilities							
	ARO Liability	(1,570,990)	1,570,990	-	Legal requirement	In accordance with FAS 143	Various	Rule 25-14.014
	Overrecovered Franchise Revenues	(5,456)	(5,456)	(5,456)	FPSC Directive	Defer Revenues in excess of Expense	1 year (1)	Deferred of over / under recoveries
	FAS 109	(38,057)	(38,057)	(38,057)	FPSC Directive	In accordance with FAS 109	Various	Rule 25-14.013
	Tax Audit Refund Interest	(15,510)	(15,510)	(15,510)	FPSC Directive	Amortization over 5 years	Various	FPSC Orders 13537 & 13948, Docket No. 830465-EI
	Deferred Gain Land Sales PIS	(7,680)	(7,680)	(7,680)	FPSC Directive	Amount of gains over 5 years	Various	FPSC treatment of gains/ losses
	Interest Income -Fin 46	(1,325)	(1,325)	(1,325)	FPSC Directive	Amortization over 5 years	Various	FPSC 13537 & 13948, Docket No. 830465-EI
	Nuclear Cost Recovery	(180,062)	180,062	-	FPSC Directive	In accordance with FPSC rule	Various	Rule 25-6.0423
	Nuclear Amortization	(28,691)	(28,691)	(28,691)	Liability Established by FPSC	Amortization over 14 years	Ends 8/2016	Order PSC-02-0055-PAA-EI, page 27
	Convertible ITC - Gross-Up	(109,551)	(109,551)	(109,551)	FPSC Directive	In accordance with FAS109, Gross Up of CITC to be returned to customers through the ECRG during the asset life of 30 years	30 years	FPSC treatment in ECRG
Overrecovered ECCR Revenues	(89)	99	-	FPSC Directive	Overrecovered revenues are included in following years factor	1-3 years	FPSC treatment of over / under recoveries	
Overrecovered Fuel Revenues FPSC	(551)	551	-	FPSC Directive	Same for all clauses	1 month (2)	FERC Treatment	
Overrecovered Environ. Revenues	(11,757)	(11,757)	(11,757)	FPSC Directive	Same for all clauses	Various	Order No. PSC-94-0393-FOF-EI	
Overrecovered Fuel Revenues FERC	5,519	(5,519)	-	FPSC Directive	FERC Directive		Page 5	
Gains on Sale of Emission Allow	(1,503)	1,503	-	FPSC Directive	Wholesale fuel over recoveries Provide Amount of gains and a return on unamortized bal.			
<b>2012 Total</b>		<b>(1,983,713)</b>	<b>1,747,686</b>	<b>(216,027)</b>				<b>(215,653)</b>
Note (1): Billing factor adjusted annually to include over/under-recovered balance								
Note (2): The overrecovered underrecovered wholesale fuel amounts are included in the following month's recovery.								
2013	Other Regulatory Liabilities							
	ARO Liability	(1,625,431)	1,625,431	-	See above			
	Overrecovered Franchise Revenues	(5,456)	(5,456)	(5,456)	See above			
	FAS 109	(38,057)	(38,057)	(38,057)	See above			
	Tax Audit Refund Interest	(11,550)	(11,550)	(11,550)	See above			
	Deferred Gain Land Sales PIS	(2,910)	(2,910)	(2,910)	See above			
	Interest Income -Fin 46	(1,325)	(1,325)	(1,325)	See above			
	Nuclear Cost Recovery	(271,004)	271,004	-	See above			
	Nuclear Amortization	(21,736)	(21,736)	(21,736)	See above			
	Convertible ITC - Gross-Up	(105,655)	(105,655)	(105,655)	See above			
Overrecovered ECCR Revenues	(1,092)	(1,092)	(1,092)	See above				
Overrecovered Fuel Revenues FPSC	-	-	-	See above				
Overrecovered Environ. Revenues	(2,486)	(2,486)	(2,486)	See above				
Overrecovered Fuel Revenues FERC	5,428	(5,428)	-	See above				
Gains on Sale of Emission Allow	(835)	835	-	See above				
<b>2013 Total</b>		<b>(2,040,211)</b>	<b>1,891,944</b>	<b>(188,267)</b>				<b>(185,916)</b>

**Q.**

Smart Grid Technologies. Refer to FPL's response to OPC Interrogatory No. 128 and MFR Schedule B-7.

- a. Referring to MFR Schedule B-7 and using column 4 (beginning plant balance) as the starting point, please provide a breakout of the various plant accounts in which the \$192.3 million capital portion of the Department of Energy (DOE) reimbursement is reflected in the 2013 test year.
- b. Please explain why the distribution of the \$192.3 million reimbursement among the various plant accounts is not reflected in column 7 - Adjustments and Transfers of MFR Schedule B-7.
- c. Please clarify whether the \$7.7 million O&M reimbursement is reflected in the revenue requirements for the 2012 prior year. If so, identify exactly where the breakout of the \$7.7 million is reflected in the Company's filing. If not, explain fully why not.
- d. Referring to FPL's response to subparts b. and c., please explain fully and in detail why only \$35 million of the \$453 million spent to install the 3 million meters was reimbursed as part of the \$200 million DOE grant. Explain fully why the entire \$200 million reimbursement was not applied to offset the \$453 million cost of installing the 3 million meters.
- e. Please explain fully and in detail whether the remaining \$165 million DOE grant has been applied (or will be applied) to offset the \$229 million estimated cost of installing the remaining 1.5 million meters by the end of 2013. If so, provide detailed calculations which show how the \$165 million is applied. If not, explain fully why not.
- f. Please provide detailed calculations which quantify how the forecasted amount of plant in service related to the installation of the 4.5 million meters (net of DOE reimbursement) was derived. In addition, reconcile the result of these calculations to the amounts shown on MFR Schedule B-7, page 4, line 14 (AMI Meters).
- g. Referring to subpart f. above, please identify and provide similar detailed calculations which quantify how any capital costs associated with the meter installations are reflected in the 2012 prior year revenue requirements.
- h. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 1). Please quantify the Company's statement that a credit of \$115 million is reflected on MFR Schedule B-7, page 4, line 14. Show detailed calculations. In addition, please explain fully and in detail to what the remaining credit of \$24 million (\$115 million - \$91 million) relates.
- i. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 2). Please provide a specific explanation of the Company's statement that "FPL did not forecast the associated plant-in-service additions associated with the forecasted \$91 million capital reimbursement from the DOE. Therefore, plant-in-service is understated by this amount for the 2013 Test Year". Provide calculations that show how plant was understated and explain in detail why and how this would result in an understatement of plant.

- j. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 3). Please quantify and explain fully and in detail the nature of the \$3.8 million credit to working capital from October 1, 2011 through December 31, 2012, and identify exactly where it is reflected in the Company's filing and in which account. In addition, specify by month whether any portion of the \$3.8 million credit is reflected in the 2012 prior year or the 2013 test year.
- k. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 3). Referring to subpart j. above, please explain fully and in detail why October 2011 through December 2012 O&M expense should have been reduced by the \$3.8 million. In addition, provide a breakout of the O&M accounts in which the \$3.8 million reduction should have been reflected. Explain why this reduction to O&M expenses should not be carried forward to the 2013 projected test year.

**A.**

- a. See Attachment No. 1 for the application of the \$192.3 million capital portion of the DOE reimbursement by plant account, which is embedded in various plant-in-service beginning balances in column 4 on MFR B-7 for the 2013 Test Year. As reflected on page 1 of Attachment No. 1 and discussed in parts h. and i. below, \$91 million of the \$192.3 million was forecasted incorrectly as a credit to the plant-in-service balance, account 370 – AMI Meters, reflected on MFR B-7, page 4, Line 14, column 4. As reflected on page 2 of Attachment No. 1, approximately \$68.6 million was recorded to intangible, production, transmission, distribution and general plant accounts as a credit offset to a like amount of actual expenditures incurred as of September 30, 2011. Additionally, approximately \$33.1 million was recorded as an offset to actual expenditures classified as CWIP at September 30, 2011. Both the \$68.6 million and the \$33.1 million were recorded as a reduction of actual expenditures resulting in a net zero plant-in-service value brought forward in the forecast period.
- b. The distribution of the \$192.3 million reimbursement among the various plant accounts is not reflected in column 7 - Adjustments and Transfers of MFR Schedule B-7 because the reimbursement of the \$192.3 million was projected to be completed by December 2012. Therefore, because the reimbursement offsets the costs incurred, it would not be reflected as 2013 Test Year projection activity shown on MFR Schedule B-7.
- c. FPL has reflected \$3.8 million of the \$7.7 million O&M reimbursement as a deferred credit in the 2012 Prior Year (see response to parts j. & k. below for an explanation of the \$3.8 million). The remaining \$3.9 million was reflected as a reduction to O&M expenses actually incurred prior to September 31, 2011, therefore, it is not reflected in the 2012 Prior Year.
- d. The terms of FPL's original grant application and the subsequent terms of the Department of Energy (DOE) Smart Grid Investment Grant award specify that \$35 million of the grant was to be applied to accelerated deployment of smart meters. These documents further specify that the remaining \$165 million was to be applied to fully fund the proposed grant incremental projects. The grant incremental projects were smart grid related projects FPL had not planned in the areas of transmission, distribution, industrial class smart meters, home area networks, web portal, and the aforementioned \$35 million acceleration of the residential smart meter deployment. This is consistent with Marlene Santos' testimony and Staff's recommendation in Order No. PSC-10-0153-FOF-EI, page 169.

- e. The remaining \$165 million DOE grant will not be applied to offset the \$229 million estimated cost of installing the remaining 1.5 million meters by the end of 2013. As described above in response to d, FPL will apply the \$165 million DOE grant funds to the grant incremental projects.
- f. See Attachment No. 2. As reflected in FPL's response to OPC's Sixth Set of Interrogatories No. 128, FPL did not forecast the associated plant in service additions associated with the forecasted \$91 million capital reimbursement from the DOE. Therefore, plant in service is understated by \$91 million for the 2013 Test Year. In addition, in preparation of this response, it was determined that FPL overstated reimbursement from the DOE of \$8 million in October 2011 and reflected this amount, along with the \$115 million discussed in parts h. and i. below totaling \$123 million, as a reduction to the plant-in-service balance for AMI Meters. See line titled "ESF AMI Meter Reimbursable" in the Attachment 2 that totals the \$123 million. The \$8 million should not have been included in the filing as all DOE reimbursements were reflected on FPL's books as of September 2011, therefore, plant in service is also understated by \$8 million for the 2013 Test Year.
- g. See Attachment No. 3. Note, this calculation utilizes a pre-tax cost of capital based on the after-tax weighted average cost of capital reflected on MFR D-1a for the 2012 Prior Year, which includes an ROE of 11.0%.
- h. & i. See Attachment No. 4. As of September 30, 2011, Account 107.050 has a \$115 million credit balance of which \$91 million related to DOE reimbursements not yet applied as Contribution in Aid of Construction against capital expenditures associated with Energy Smart Florida (ESF) projects. The approximate remaining amount of \$24 million does not relate to the DOE reimbursement and is mainly related to capital projects that have not yet been classified to specific plant accounts, but are identifiable at the functional level. See Attachment No. 4. In FPL's forecast for this proceeding, the \$115 million, plus the \$8 million described in part f above, was closed to plant in service to AMI Meters (MFR B-7, page 4 of 6, Line 14) over the period October 2011 through December 2012 and has a zero balance as of December 2012 (see Attachment No. 2 that shows how the total \$123 million was applied). The proper treatment of the \$115 million in the forecast would have been to close out the \$24 million of CWIP credits to the appropriate plant in service functions, unrelated to ESF, and apply the \$91 million of DOE reimbursements to the proper plant accounts. However, as indicated in part f, FPL did not forecast any capital expenditures for projects that are expected to be reimbursed by the DOE to offset the \$91 million of DOE reimbursements included in the forecast, therefore, FPL has understated plant in service by this amount. FPL will reforecast the proper treatment of the \$115 million credit, including all associated depreciation and other related impacts, and produce a revised MFR B-7 for the 2013 Test Year, which it will include as part of FPL's filed rebuttal testimony.



j. & k. The \$3.8 million amount is reflected in working capital in Account 253, Deferred Credits, on line 23, page 3 of 5, on MFR B-17 for the 2013 Test Year, represents the deferral of DOE reimbursements awaiting to be applied as an offset to the incremental O&M expense incurred on ESF projects as of September 30, 2011. The forecasted deferred credit remained in the forecast from September 30, 2011 through December 31, 2013. It should have been reduced over the period of October 2011 through December 2012 as O&M is spent. Therefore, working capital needs be increased to remove this deferred credit. In addition, FPL did not forecast any incremental O&M expenses for projects that are expected to be reimbursed by the DOE for the period October 2011 through December 2013, therefore, there is no adjustment required for O&M expense for either the 2012 Prior or 2013 Test Years.

Application of DOE Grant to Capital Projects

Projects	Actuals as of 9/30/2011	Forecasted for 10/2011 - 12/2012	Total
Transmission Systems	\$ 38,503,218	-	\$ 38,503,218
Distribution Systems	21,677,230	-	21,677,230
Accelerated Smart Meter Deployment	34,249,398	90,576,799	124,826,197
Customer Portal	1,224,886	-	1,224,886
Commercial and Industrial Smart Meter Pilot	725,026	-	725,026
Enhanced Performance and Diagnostic Centers	4,526,500	-	4,526,500
In Home Technology Pilot	836,101	-	836,101
Distributed Generation Pilot	410	-	410
<b>Total Credits to Capital</b>	<b>\$ 101,742,770</b>	<b>\$ 90,576,799</b>	<b>\$ 192,319,569</b>

(A)

(B)

Notes:

(A) See page 2 for the application of the DOE reimbursement by plant account.

(B) Entire amount was incorrectly reflected as an offset to Line 14 - AMI Meters on MFR B-7, page 4 of 6, for the 2013 Test Year, which was reflected in plant account 370.

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Attachment 1  
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Application of DOE Grant to Capital Projects by Plant Account  
 as of September 30, 2011

**MFR B-7 Reference**

**Projects**

- Transmission Systems
- Distribution Systems
- Accelerated Smart Meter Deployment
- Customer Portal
- Commercial and Industrial Smart Meter Pilot
- Enhanced Performance and Diagnostic Centers
- In Home Technology Pilot
- Distributed Generation Pilot
- Plant Account Totals

Intangible Pg 1, Ln 3	Int Plant Cap Software Pg 1, Ln 3	Steam Pg 2, Ln 3	Other Production Pg 3, Ln 21	Transmission Pg 3, Ln 29	Distribution Substation			Distribution Mass Property				General Plant Pg 5, Ln 2	Totals
					Pg 4, Ln 2	Pg 4, Ln 3	Pg 4, Ln 4	Pg 4, Ln 5	Pg 4, Ln 6	Pg 4, Ln 7	Pg 4, Ln 8		
\$ -	\$ -	\$ 141,725	\$ 237,723	\$ 4,530,310	\$ 132,870	\$ 13,291,339	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,588	\$ 19,105,555
-	-	-	-	-	16	541,701	10,746,778	2,646	147,653	986,782	-	64,580	13,688,789
-	790,559	-	-	-	-	-	-	-	-	-	-	-	35,069,832
607,328	172,653	-	-	-	-	-	-	-	-	-	-	-	-
\$ 607,328	\$ 963,212	\$ 141,725	\$ 237,723	\$ 4,530,310	\$ 132,886	\$ 13,833,040	\$ 10,746,778	\$ 2,646	\$ 147,653	\$ 986,782	\$ 34,279,273	\$ 836,168	\$ 68,644,156

Amounts Reflected in CWIP

Total as of 9/30/2011

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	Actual Sep 2011	Forecast Oct 2011	Forecast Nov 2011	Forecast Dec 2011	Forecast Jan 2012	Forecast Feb 2012	Forecast Mar 2012	Forecast Apr 2012	Forecast May 2012	Forecast Jun 2012	Forecast Jul 2012	Forecast Aug 2012	Forecast Sep 2012	Forecast Oct 2012	Forecast Nov 2012	Forecast Dec 2012	Total	13 Month Average Dec 2013	
<b>Beginning Plant in Service</b>																			
<b>AMI METERS</b>																			
<b>Plant Additions</b>																			
AMI DEPLOYMENT CAPITAL METERS	291,280	302,537	299,628	295,279	290,864	292,311	292,814	297,740	300,880	314,367	328,772	338,168	353,531	364,140	378,168	393,081	363,081	380,081	
AMI DEPLOYMENT CAPITAL METERS	22,831	13,937	14,711	14,844	15,742	13,369	13,840	13,989	15,787	14,564	13,830	15,748	15,738	16,306	14,810	14,810	18,251	15,081	13,084
ESF AMI Meter Reimbursable (1)	(11,563)	(18,817)	(19,080)	(19,080)	(14,295)	(12,860)	(9,086)	(7,350)	(5,463)	(2,049)	(1,537)	(1,383)	(1,329)	(1,069)	(1,069)	(123,899)	0	0	0
Total Plant Additions to AMI Meters	11,248	(2,810)	(4,349)	(4,416)	1,447	504	4,825	6,714	10,303	12,505	12,384	14,365	10,699	15,269	13,842		18,251	15,081	13,084
<b>Plant Retirements</b>																			
AMI METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Plant Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Plant in Service	281,032	299,628	295,279	290,864	292,311	292,814	297,740	300,880	314,367	328,772	338,168	353,531	364,140	378,168	393,081	407,981	407,981	407,981	407,981
AMI METERS	281,032	299,628	295,279	290,864	292,311	292,814	297,740	300,880	314,367	328,772	338,168	353,531	364,140	378,168	393,081	407,981	407,981	407,981	407,981

NOTE:  
 (1) See breakdown below for forecasted details for ESF AMI Meter Reimbursable:

	Actual Sep 2011	Forecast Oct 2011	Forecast Nov 2011	Forecast Dec 2011	Forecast Jan 2012	Forecast Feb 2012	Forecast Mar 2012	Forecast Apr 2012	Forecast May 2012	Forecast Jun 2012	Forecast Jul 2012	Forecast Aug 2012	Forecast Sep 2012	Forecast Oct 2012	Forecast Nov 2012	Forecast Dec 2012	Total
Expected DOE Reimbursements	(7,870)	(13,151)	(14,264)	(14,264)	(11,179)	(10,081)	(7,043)	(5,791)	(4,272)	(1,623)	(1,203)	(1,091)	(939)	(829)	(629)	(529)	(7,870)
Non-Comp Street Florida Activity	(809)	(2,888)	(4,155)	(4,155)	(3,118)	(2,865)	(1,963)	(1,683)	(1,191)	(447)	(335)	(301)	(246)	(228)	(228)	(228)	(25,252)
Total	(11,563)	(18,817)	(19,080)	(19,080)	(14,295)	(12,860)	(9,086)	(7,350)	(5,463)	(2,049)	(1,537)	(1,383)	(1,329)	(1,069)	(1,069)	(1,069)	(123,899)

	Forecast Dec 2011	Forecast Jan 2012	Forecast Feb 2012	Forecast Mar 2012	Forecast Apr 2012	Forecast May 2012	Forecast Jun 2012	Forecast Jul 2012	Forecast Aug 2012	Forecast Sep 2012	Forecast Oct 2012	Forecast Nov 2012	Forecast Dec 2012	2012 13 Month Avg
Ending Plant in Service AMI METERS	295,279	290,864	292,311	292,814	297,749	303,963	314,267	326,772	339,166	353,531	364,140	379,199	393,061	326,394
Plant Additions		(4,416)	1,447	504	4,935	6,214	10,303	12,505	12,394	14,365	10,609	15,059	13,862	
Ending Accumulated Depreciation AMI METERS	41,854	43,441	45,021	46,606	48,205	49,835	51,509	53,245	55,049	56,925	58,868	60,882	62,973	51,878
Monthly Depreciation Expense		1,587	1,579	1,585	1,599	1,630	1,674	1,736	1,804	1,876	1,944	2,013	2,092	
Net Plant in Service AMI METERS	253,425	247,422	247,290	246,209	249,544	254,129	262,758	273,527	284,117	296,606	305,271	318,317	330,088	274,516

Rate Base	274,516
x Pre Tax Rate of Return on Rate Base %	10.04%
NOI Required on Rate Base	27,570
x Bad Debt and Reg Assess Fee Factor	1.00238
Revenue Requirements on Rate Base	27,635
Plus: Book Depreciation Expense	21,119
x Bad Debt and Reg Assess Fee Factor	1.00238
Revenue Requirements on Depreciation Exp	21,170
2012 Capital Revenue Requirements	<b>48,805</b>

OPC 12th Set Int No 254, Subpart H  
Attachment No 4

**FERC 107,050 & 107,150 Segmentation by Function**  
Sep-11

	<u>Balance @ 9/30/11</u>
Nuclear Production	\$ (10,972,269)
Transmission Plant	(618,751)
Distribution	
Energy Smart Florida - DOE <sup>(1)</sup>	(91,673,198)
Other	<u>(14,436,055)</u>
	\$ (106,109,253)
General Plant	1,871,732
Balance @ 9/30/11	<u>(115,828,541)</u>
Less: DOE related <sup>(1)</sup>	91,673,198
Amounts incorrectly included in revenue requirements	<u>\$ (24,155,343)</u>

Note the majority of dollars in each function is related to work orders that failed to unitize and are pending research.

AFFIDAVIT

*Kim Ousdahl*

Kim Ousdahl

State of Florida )

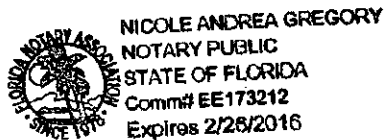
County of Palm Beach )

I hereby certify that on this 18 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 245, 247-248, and 250 from OPC's 12<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 18 day of June, 2012.

*Nicole Andrea Gregory*  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

Kim Ousdahl  
Kim Ousdahl

State of Florida )

County of Palm Beach )

I hereby certify that on this 18 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answers to Interrogatory Nos. 246, 249, and 251-254 from OPC's 12<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 18 day of June, 2012.

Nicole Andrea Gregory  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016



AFFIDAVIT

  
Robert E. Barrett, Jr.

State of Florida )

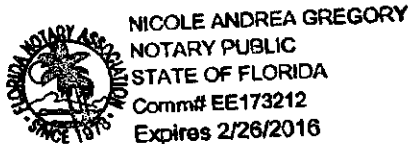
County of Palm Beach)

I hereby certify that on this 18 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No. 251 from OPC's Twelfth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 18 day of June, 2012.

  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

  
**Robert E. Barrett, Jr.**

State of Florida )

County of **Palm Beach**)

I hereby certify that on this 15 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No(s). **246, 249, 252, 253, 254** from **OPC's Twelfth** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 15 day of June, 2012.


  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



NICOLE ANDREA GREGORY  
NOTARY PUBLIC  
STATE OF FLORIDA  
Comm# EE173212  
Expires 2/26/2016

**AFFIDAVIT**

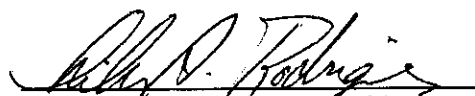
  
Jacqueline Cabrera

State of Florida

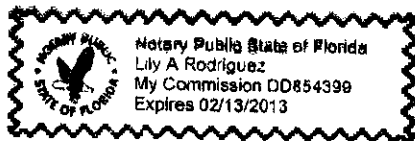
County of Miami-Dade

I hereby certify that on this 4 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that she co-sponsored Interrogatory No. 254 from OPC's 12<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 4<sup>th</sup> day of June, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**79**

**FPL's Responses to OPC's  
Thirteenth Set of Interrogatories  
(Nos. 255-256)**

**Q.**

O&M Expense. Refer to the response to SFHHA 1-35. In identifying the changes in expense from 2010 to 2013 the Company noted that in 2011 there were \$10.406 million of non-recurring expense in the 2011 test year associated with the write-off of Florida Energy Secure Pipeline project expenditures but the Company did not remove those expenses when reconciling 2011 to 2012 or 2012 to 2013. Explain why the costs should not be removed from the cost of service for the test year 2013.

**A.**

In the reconciliation of 2011 Actual to 2012 Prior Year, the Company included a credit for the \$10.406 million write-off in the "Other" category which represents cost incurred in 2011 that did not occur in 2012. The "Other" category, in the reconciliation of 2011 Actual to 2012 Prior Year, totaled \$3.214 million and included various debits that more than offset the \$10.406 million write-off. Because the \$10.406 million write-off was not included in either the 2012 Prior Year or the 2013 Test Year, it was not reflected in the reconciliation of 2013 to 2012.

**Q.**


Uncollectibles. Refer to the response to SFHHA 1-35. The response indicates a decline of \$7.748 million in uncollectibles from 2010 to 2011 but increase of uncollectibles of \$8.463 million and \$2.774 million in 2012 and 2013, respectively. Since the Company indicated that the 2011 historical test year had higher than normal revenue due to weather, explain why the 2012 and 2013 values are reflecting an increase in uncollectibles.

**A.**

Uncollectibles include both write-offs and adjustments to the provision balances. The increase in write-offs in 2012 and 2013 is driven primarily by lower levels of federal payment assistance funding and post write-off recoveries. This increase in write-offs also results in an increase to the provision balance.

FPL used a regression analysis to forecast write-offs for 2012 and 2013. Write-offs are modeled using historical and projected variables such as the price of electricity, kWh sales, and other economic factors. This data has a strong correlation with write-offs and provides a means of measuring and accounting for factors that contribute to non-payment. For the detailed assumptions, facts, and figures supporting the 2012 and 2013 Test Year write-off forecasts please refer to the file titled "UAR Forecast 2012.xlsx" (Bates numbers 293583 through 293592), provided in response to OPC's Second Request for Production of Documents No. 12.

**AFFIDAVIT**

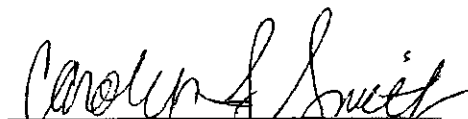
  
Jacqueline Cabrera

State of Florida

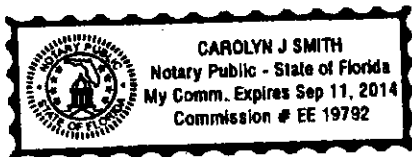
County of Miami-Dade

I hereby certify that on this 25 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Jacqueline Cabrera, who is personally known to me, and she acknowledged before me that she sponsored Interrogatory No. 256 and co-sponsored Interrogatory No. 260 from OPC's 13<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EL, and that the response is true and correct based on her personal knowledge.

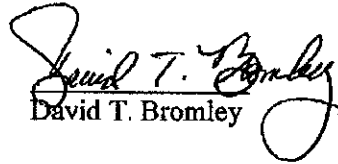
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 25<sup>th</sup> day of June, 2012.

  
Notary Public, State of Florida

Notary Stamp:



AFFIDAVIT

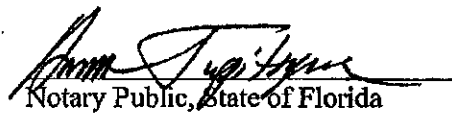
  
David T. Bromley

State of Florida        )

County of Broward    )

I hereby certify that on this 25th day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answer to Interrogatory No. 258 and co-sponsored the answer to Interrogatory No. 260 from the Citizens' Thirteenth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 25th day of June, 2012.

  
Notary Public, State of Florida

Notary Stamp:





**AFFIDAVIT**

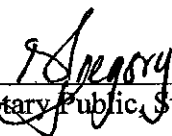
  
**Robert E. Barrett, Jr.**

State of Florida )

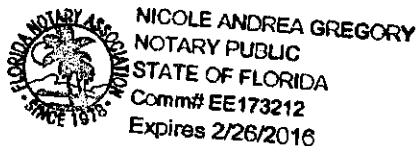
County of **Palm Beach**)

I hereby certify that on this 22 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 255 and co-sponsored the answer(s) to Interrogatory No. 260 from **OPC's Thirteenth** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 22 day of June, 2012.

  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

*Kathleen Slattery*  
**Kathleen Slattery**

State of Florida )

County of Palm Beach )

I hereby certify that on this 21 day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Kathleen Slattery**, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 261 to 263 from Office of Public Counsel's Thirteenth Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

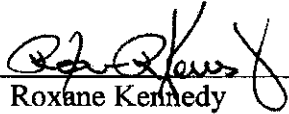
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21 day of June, 2012.

*Diane S. Bryant*  
\_\_\_\_\_  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

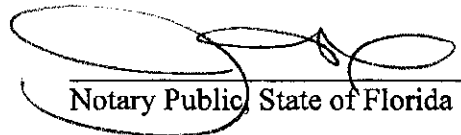
  
Roxane Kennedy

State of Florida            )

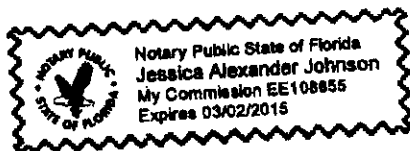
County of Palm Beach        )

I hereby certify that on this 20<sup>th</sup> day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Roxane Kennedy, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 257 and cosponsored 260 from OPC's 13th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20<sup>th</sup> day of June, 2012.

  
Notary Public, State of Florida

Notary Stamp:



**AFFIDAVIT**

*Erica McNabb*

Erica A. McNabb

State of Florida            )

County of Palm Beach    )

I hereby certify that on this 14<sup>th</sup> day of June, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Erica A. McNabb**, who is personally known to me, she acknowledged before me that she sponsored the answer to Interrogatory No. 259 from OPC's 13<sup>th</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 14<sup>th</sup> day of June, 2012.

*Grace Costantino*

Notary Public, State of Florida

Notary Stamp:



**80**

**FPL's Responses to OPC's First  
Request for Production of Documents  
(Nos. 1-4, 8, 10, and 11)**

**See Staff's Exhibit CD  
for files re: Nos. 2 and 8**

**Q.**

Referring to KO-9, the Cost Allocation Manual (CAM) does not appear to address the requirements of FPSC rule 25-6.1351 (Cost Accounting and Affiliate Transactions) regarding the charging of fully allocated cost, market price, or incremental cost. Please provide documents containing all policies, procedures that address this requirement.

**A.**

FPL does not have any documents containing policies or procedures that address the requirements of FPSC Rule 25-6.1351 other than the CAM. The CAM addresses compliance with the referenced FPSC Rule. For example, the CAM specifically addresses transfers or assets from and to affiliates on page 3 of 16 of the CAM.



**PAYROLL TAXES**

Florida Power & Light Company  
Payroll Tax & Workers Compensation Insurance Rate Estimation  
For the Year Ended December 2012

Item	Description	Calc	FICA	Medicare	Subtotal	FUTA	SUTA	Wrk Comp	Total
------	-------------	------	------	----------	----------	------	------	----------	-------

**SAP Payroll System Values for 2010 (full year)**

A	Taxable Base	Actual	\$ 804,321,234	\$ 970,639,461		\$ 77,512,727	\$ 77,596,069		
B	Statutory Rate	C / A	6.19%	1.45%		0.80%	1.24%		
C	Actual Tax	Actual	\$ 49,795,376	\$ 14,074,273	\$ 63,869,649	\$ 620,084	\$ 962,541		
D	Actual Tax	C	\$ 49,795,376	\$ 14,074,273	\$ 63,869,649	\$ 620,084	\$ 962,541	\$ 7,438,944	\$ 72,891,218
E	Total Wages	Actual	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912
F	Effective Rate	C / E	5.17%	1.46%	6.63%	0.06%	0.10%	0.77%	7.57%

**Payroll Tax Amount Estimate for 2012 (Three Estimation Methods)**

Estimation Method	1	2	3	Total
G 2012 Payroll Budget	Budget \$ 1,032,077,727	\$ 1,032,077,727	\$ 1,032,077,727	\$ 1,032,077,727
H Rate (based on method)	5.17%	1.46%	6.63%	0.17%
I 2012 Estimated Taxes	\$ 53,355,325	\$ 15,080,465	\$ 68,435,790	\$ 1,745,912
			\$ 465,076	\$ 7,438,944
				\$ 78,085,722

Estimation Method #1: Calculate Estimated Tax Amount. Multiply prior year effective rate by "estimated" year budgeted payroll.  
FICA and Medicare

Estimation Method #2: Calculate Effective Rate.  
2.1 Estimated Taxes divided by Budgeted Payroll  
2.2 Estimate Taxes equal Estimated Head times the Statutory Base times the Statutory Rate.  
FUTA and SUTA

Estimation Method #3: Budgeted Expense divided by Budgeted Payroll (Worker's Compensation Insurance).

**Statutory Values (Taxable Base and Tax Rate) for 2012**

Rules (per employee)				
Max Base	\$ 110,700.00	Unlimited	\$ 7,000	\$ 7,000
Statutory Rate	6.20%	1.45%	0.60%	2.25%
Max Tax	\$ 6,863.40	N/A	\$ 42.00	\$ 157.50
2010 "People Count"			11,073	11,085



**PENSION & WELFARE**

		2012
<b>WBS-Reporting WBS</b>		
UHRS.00000001.01.01	Medical - Employee	\$ 89,500,000
UHRS.00000001.01.02	401(k) - Retirement Savings	\$ 30,561,240
UHRS.00000001.01.03	Dental	\$ 6,039,218
UHRS.00000001.01.04	Life Insurance	\$ 1,533,000
UHRS.00000001.01.05	NextEra Inc Benefits Consult	\$ 1,832,000
UHRS.00000001.01.06	FPL Barg Unit Actuary	\$ 52,000
UHRS.00000001.01.07	Secondary Benefits	\$ 676,400
UHRS.00000001.01.08	STD Short Term Disability	\$ 303,000
UHRS.00000001.01.09	FMLA Family Med Leave Act	\$ 292,817
UHRS.00000001.01.10	Ed Assist	\$ 750,000
UHRS.00000001.01.11	NextEra Well Program	\$ 884,000
UHRS.00000001.01.12	Employee Assist Program	\$ 190,500
UHRS.00000001.01.13	GO Health Center	\$ 980,500
UHRS.00000001.01.14	JB Health Center	\$ 1,063,500
UHRS.00000001.01.15	LFO Health Center	\$ 285,000
		<b>\$ 134,943,175</b>
UHRS.00000001.02.01	Pension (FAS 87)	\$ 43,427,700
UHRS.00000001.02.02	Retiree Medical (FAS 106)	\$ 3,784,200
UHRS.00000001.02.03	Long-Term Disability (FAS 112)	\$ 5,600,000
		\$ 52,811,900
UHRS.00000001.02.01	Pension (FAS 87)	\$ (88,507,896)
UHRS.00000001.02.02	Retiree Medical (FAS 106)	\$ 12,257,840
		<b>\$ (76,250,056)</b>

UHRS.00000001.02.01	Pension (FAS 87)	\$ (46,080,196)
UHRS.00000001.02.02	Retiree Medical (FAS 106)	\$ 16,042,040

<b>Payroll Info</b>		
5240000		\$ 60,045,436
5260000 & 599XXXX		960,105,366
		<b>\$ 1,020,150,802</b>

**SUMMARY:**

		2012
<b>FPL Employee Benefits -Funded Welfare</b>		
Funded Pension & Welfare		\$ 134,943,175
Total Payroll Base (Excludes Incentive Payments)		\$ 960,105,366
		<b>14.06%</b>
<b>FPL Employee Benefits -Unfunded Service Cost</b>		
Pension Service Costs + Retiree Medical Service Costs +Post-Employ Benefits Costs		\$ 52,811,900
Total Payroll Base (Excludes Incentive Payments)		\$ 960,105,366
		<b>5.50%</b>
<b>FPL Employee Benefits - Unfunded Benefits Cost</b>		
Pension Credit + Retiree Medical Costs		\$ (76,250,056)
Total Payroll Base (Excludes Incentive Payments)		\$ 960,105,366
		<b>-7.94%</b>
		<b>11.61%</b>

2012

**PERFORMANCE INCENTIVE**

	Time: Fiscal year	2012
	Total PERP Accrual (Numerator)	59,000,000

**Payroll Info**  
 5992200  
 Executive  
 483,035,901  
 16,762,075

PP-FPL Exempt St

Total Payroll (Denominator)

**SUMMARY:**

	2012
FPL Performance Incentives - Exempt	\$ 59,000,000
Exempt Incentive Estimate	
Exempt Straight Time [EAC 803]-	\$ 466,273,826
Executive Straight Time	<b>12.65%</b>

FPL Performance Incentives - Exempt

$$\frac{\text{Exempt Incentive Estimate}}{\text{Exempt Straight Time [EAC 803]- Executive Straight Time}} =$$

[E] [F]

12.65%

**ADMINISTRATIVE & GENERAL**

Florida Power & Light Company  
A & G Costs - Rate Calculations  
For Use in the Year Ended December 2011

Expense Component / Rate	Composite	Corporate Staff Groups	Operating Business Units					EMT
			Subtotal Operating BUs	Nuclear	Retail	Power Generation	Power Systems	
Non Payroll Expenses								
Corporate Facilities	\$ 42,693,934	\$ 29,534,610	\$ 13,159,324	\$ 2,289,955	\$ 4,780,296	\$ 2,667,475	\$ 3,421,598	\$ -
Capitalized Software	26,987,036	5,310,885	21,676,151	195,937	5,953,820	-	15,528,394	-
Direct Expenses	84,465,288	57,597,194	26,868,094	7,755,699	1,899,564	3,016,262	11,696,375	2,500,194
Costs Before Allocation	\$ 154,146,258	\$ 92,442,689	\$ 61,703,569	\$ 10,241,591	\$ 12,633,680	\$ 5,683,737	\$ 30,644,367	\$ 2,500,194
Corp Staff Allocation	-	-	86,084,384	20,612,569	4,324,067	41,258,597	19,386,391	502,739
Total Non Payroll	\$ 154,146,258	\$ 92,442,689	\$ 147,787,953	\$ 30,854,160	\$ 16,957,747	\$ 46,942,334	\$ 50,030,758	\$ 3,002,933
Payroll / Contractor Base	\$ 2,236,000,969	\$ 2,307,596,868	\$ 2,148,877,933	\$ 514,540,926	\$ 107,939,358	\$ 1,029,916,047	\$ 483,931,998	\$ 12,549,604
A & G Expense Rate	6.89%	4.01%	6.88%	6.00%	15.71%	4.56%	10.34%	23.93%
Payroll Expenses	\$ 218,798,803	\$ 147,202,904	\$ 71,595,899	\$ 17,455,062	\$ 8,049,238	\$ 13,801,901	\$ 30,376,057	\$ 1,913,641
Corp Staff Allocation	-	-	137,078,134	32,822,855	6,885,512	65,698,925	30,870,295	800,546
Total Payroll - Unloaded	\$ 218,798,803	\$ 147,202,904	\$ 208,674,033	\$ 50,277,917	\$ 14,934,750	\$ 79,500,826	\$ 61,246,352	\$ 2,714,187
Total Payroll	\$ 218,798,803	\$ 147,202,904	\$ 208,674,033	\$ 50,277,917	\$ 14,934,750	\$ 79,500,826	\$ 61,246,352	\$ 2,714,187
Payroll / Contractor Base	\$ 2,236,000,969	\$ 2,307,596,868	\$ 2,148,877,933	\$ 514,540,926	\$ 107,939,358	\$ 1,029,916,047	\$ 483,931,998	\$ 12,549,604
A & G Payroll Rate	9.79%	6.38%	9.71%	9.77%	13.84%	7.72%	12.66%	21.63%
Total A & G RATE	16.88%	10.39%	16.59%	15.77%	29.55%	12.28%	22.99%	45.56%
Payroll / Contractor Base	\$ 2,236,000,969	\$ 2,307,596,868	\$ 2,148,877,933	\$ 514,540,926	\$ 107,939,358	\$ 1,029,916,047	\$ 483,931,998	\$ 12,549,604
% of Total (Allocation Basis)	96.90%	100.00%	93.12%	22.30%	4.68%	44.63%	20.97%	0.54%
Total Payroll + Contractor Pmts	\$ 2,307,596,868	\$ 147,202,904	\$ 96,904	\$ 218,798,803	\$ -	\$ -	\$ -	\$ -
Less: Composite Staff Payroll	(218,798,803)	(137,078,134)	(93,124)	(3,789)	(8,260,722)	(61,246,352)	(30,376,057)	(1,913,641)
Add Back: Corp Staff PIR	147,202,904	-	3,789	-	-	-	-	-
Base to Spread "Staff PIR" Over	\$ 2,236,000,969	\$ 10,124,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Workercomp 0.74%  
A&G Expense 7.63%

**WORKERS COMPENSATION INSURANCE**

Florida Power & Light Company  
 Payroll Tax & Workers Compensation Insurance Rate Estimation  
 For the Year Ended December 2011

Item	Description	Calc	FICA	Medicare	Subtotal	FUTA	SUTA	Work Comp	Total
------	-------------	------	------	----------	----------	------	------	-----------	-------

**SAP Payroll System Values for 2010 (full year)**

A	Taxable Base	Actual	\$ 804,321,234	\$ 970,539,461	\$ 77,512,727	\$ 77,596,069			
B	Statutory Rate	C/A	6.19%	1.45%	0.80%	1.24%			
C	Actual Tax	Actual	\$ 49,795,376	\$ 14,074,273	\$ 63,869,649	\$ 620,084	\$ 962,541		
D	Actual Tax	C	\$ 49,795,376	\$ 14,074,273	\$ 63,869,649	\$ 620,084	\$ 962,541	\$ 7,281,978	\$ 72,734,252
E	Total Wages	Actual	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912	\$ 963,215,912
F	Effective Rate	C/E	5.17%	1.46%	6.63%	0.06%	0.10%	0.76%	7.55%

**Payroll Tax Amount Estimate for 2011 (Three Estimation Methods)**

Estimation Method	1	2	3	Total
G 2011 Payroll Budget	\$ 988,259,184	\$ 988,259,184	\$ 988,259,184	\$ 988,259,184
H Rate (based on method)	5.17%	1.46%	0.18%	7.61%
I 2011 Estimated Taxes	\$ 51,090,038	\$ 14,440,200	\$ 65,530,237	\$ 75,178,229
			\$ 620,102	\$ 1,745,912
			\$ 988,259,184	\$ 988,259,184
			0.06%	0.74%
			6.63%	7.55%

Estimation Method # 1: Calculate Estimated Tax Amount. Multiply prior year effective rate by "estimated" year budgeted payroll.  
 FICA and Medicare

Estimation Method # 2: Calculate Effective Rate:

- 2.1 Estimated Taxes divided by Budgeted Payroll
- 2.2 Estimate Taxes equal Estimated Head times the Statutory Base times the Statutory Rate.

Estimation Method # 3: Budgeted Expense divided by Budgeted Payroll (Worker's Compensation Insurance).

**Statutory Values (Taxable Base and Tax Rate) for 2011**

Rules (per employee)				
Max Base	\$ 106,800	Unlimited	\$ 7,000	\$ 7,000
Statutory Rate	6.20%	1.45%	0.80%	2.25%
Max Tax	\$ 6,621.60	N/A	\$ 56.00	\$ 157.50
2010 "People Court"			11,073	11,085



Florida Power & Light Company  
Docket 120015-EI  
OPC's First Set of Production of Documents  
Request #8

**Description of Inter-Company Billing Process Post-July 1, 2011**

Effective with the implementation of SAP in July 2011, the company processes the majority of its affiliate transactions through the SAP CO (Controlling Module) settlement process. The CO settlement is the system process that clears costs from an Internal Order (I/O) or Work Breakdown Structure (WBS), moving the costs downstream to a final WBS, final cost center or to CWIP. The settlement process is executed by the SAP Control Group via the month-end close process.

Intercompany charges are posted to I/O's that are specifically setup to move charges between affiliated entities. The affiliate I/O includes the following data elements:

- The I/O, WBS, or cost center that will receive the charges from the I/O;
- The settlement rule that indicates how the costs are to be allocated;
- The FPL WBS on which the intercompany charges are budgeted.

During the settlement process, costs that have accumulated in each I/O are moved to I/O, WBS, and /or cost center based on the settlement rule that includes the data above. The settlement rule will further allocate the charges so that the costs are properly reflected in the records of both the sending and receiving entities, eliminating the need for a hardcopy invoice to be forwarded to the affiliated entities.

For those transactions that are not represented by a cost element in the settlement process described above, an accounts receivable invoice is generated. Invoices for the December 2011 time frame are attached to OPC 1<sup>st</sup> POD 8. Invoices from affiliates are approved by the manager of the cost center receiving the services.

All affiliate transactions are processed in accordance with the company's Cost Allocation Manual, which outlines the controls in place to ensure that inter-company activity is properly allocated and recorded. The process for approving the costs charged to FPL by affiliates includes the following controls:

- Charges are reviewed each month for overall reasonableness and are compared to budget. Unexpected variances are investigated and corrected if necessary.
- Payroll charges are reviewed via manager payroll reports and/or time sheets
- Verification of actual line items at the WBS and I/O level



**PAYMENT COUPON**

/4115006700395200000018180001050200043886724

4,1,1500,870039,5200000018,1800010502,0,0043886724

Please mail this portion with your check

1800010502 1 of 1

Cust. No.: <b>5200000018</b> Inv. No.: <b>1800010502</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 438,867.24

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000018**

**Invoice Number: 1800010502**

**Invoice Date: 12/15/2011**

4,1,1500,670039,5200000018,1800010502,0,0043886724

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000018 Invoice No: 1800010502

Description	Amount
Space Charges NEER	368,408.98
Space Charges NEER	190.58
SpaceCharges-PMI	45,424.34
Sales Tax	24,841.43
Sales Tax	1.91
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$438,867.24</b> This Month's Charges Past Due After 12/30/2011



**PAYMENT COUPON**

/4115006700395200000018180001053900004042245

4,1,1500,670039,5200000018,1800010539,0,0004042245  
Please mail this portion with your check

1800010539 1 of 1

Cust. No.: <b>5200000018</b> Inv. No.: <b>1800010539</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 40,422.45

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000018**

**Invoice Number: 1800010539**

**Invoice Date: 12/15/2011**

4,1,1500,670039,5200000018,1800010539,0,0004042245

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000018 Invoice No: 1800010539

Description	Amount		
Furniture chgs-NEER	35,764.96		
Furniture chgs-PMI	2,369.42		
Sales Tax	2,288.07		
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;"><b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685</td> <td style="width: 60%;"><b>Total Amount Due \$40,422.45</b> This Month's Charges Past Due After 12/30/2011</td> </tr> </table>		<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$40,422.45</b> This Month's Charges Past Due After 12/30/2011
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$40,422.45</b> This Month's Charges Past Due After 12/30/2011		

**PAYMENT COUPON**

/4115006700395200000646180001051030007477300

4,1,1500,870039,5200000646,1800010510,3,0007477300

Please mail this portion with your check

1800010510 1 of 1

Cust. No.: <b>5200000646</b>		Inv. No.: <b>1800010510</b>	
This Month's Charges		Amount Due	
Past Due After 12/30/2011		This Invoice <b>\$ 74,773.00</b>	

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000646**

**Invoice Number: 1800010510**

**Invoice Date: 12/15/2011**

4,1,1500,870039,5200000646,1800010510,3,0007477300

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000646 Invoice No: 1800010510

Description	Amount		
CAM charges	74,773.00		
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;"><b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685</td> <td><b>Total Amount Due \$74,773.00</b> This Month's Charges Past Due After 12/30/2011</td> </tr> </table>		<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$74,773.00</b> This Month's Charges Past Due After 12/30/2011
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$74,773.00</b> This Month's Charges Past Due After 12/30/2011		

**PAYMENT COUPON**

/4115006700395200000658180001054100013864563

4,1,1500,670039,5200000658,1800010541,0,0013864563  
Please mail this portion with your check

1800010541 1 of 1

Cust. No.: <b>5200000658</b> Inv. No.: <b>1800010541</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 138,645.63

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000658  
**Invoice Number:** 1800010541  
**Invoice Date:** 12/15/2011

4,1,1500,670039,5200000658,1800010541,0,0013864563  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000658 Invoice No: 1800010541

Description	Amount
FN CAM Chgs	138,645.63
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$138,645.63</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/4115006700395200000658180001050550001234986

4,1,1500,670039,5200000658,1800010505,5,0001234986  
Please mail this portion with your check

1800010505 1 of 2

Cust. No.: <b>5200000658</b> Inv. No.: <b>1800010505</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 12,349.86

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000658  
**Invoice Number:** 1800010505  
**Invoice Date:** 12/15/2011

4,1,1500,670039,5200000658,1800010505,5,0001234986  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000658 Invoice No: 1800010505

Description	Amount
Sales Tax	2.64
Sales Tax	31.65
Sales Tax	11.33
Sales Tax	68.01
Sales Tax	2.65
Sales Tax	15.91
Sales Tax	118.42
Sales Tax	22.13

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000658 Invoice No: 1800010505

Description	Amount
Space Charges	527.52
Space Charges	1,133.48
Space Charges	265.13
Space Charges	1,973.60
Space Charges	368.77
FN-Huts	7,808.62
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$12,349.86</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/4115006700395200000658180001050980015597600

4,1,1500,670039,5200000658,1800010509,8,0015597600  
Please mail this portion with your check

1800010509 1 of 1

Cust. No.: <b>5200000658</b> Inv. No.: <b>1800010509</b>	
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 155,976.00

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000658  
**Invoice Number:** 1800010509  
**Invoice Date:** 12/15/2011

4,1,1500,670039,5200000658,1800010509,8,0015597600  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000658 Invoice No: 1800010509

Description	Amount
CAM charges	155,976.00
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$155,976.00</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/4115006700395200000623180001055290000695757

4,1,1500,670039,5200000623,1800010552,9,0000695757  
 Please mail this portion with your check

1800010552 1 of 1

Cust. No.: <b>5200000623</b> Inv. No.: <b>1800010552</b>	
This Month's Charges	Amount Due
Past Due After 12/31/2011	This Invoice \$ 6,957.57

NEXTERA ENERGY INFRASTRUCTURE, LLC  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408-0420

Make check payable to FPL in USD and mail payments to address below

FPL  
 General Mail Facility  
 Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
 Customer Name and Address

NEXTERA ENERGY INFRASTRUCTURE, LLC  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408-0420

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000623  
**Invoice Number:** 1800010552  
**Invoice Date:** 12/16/2011

4,1,1500,670039,5200000623,1800010552,9,0000695757  
 Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
 Customer No: 5200000623 Invoice No: 1800010552

Description	Amount
Space Charges	6,059.60
Furniture Chgs	504.14
Sales Tax	393.83
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$6,957.57</b> This Month's Charges Past Due After 12/31/2011

**PAYMENT COUPON**

/4115006700395200000648180001049320000118479

4,1,1500,670039,5200000648,1800010493,2,0000118479

Please mail this portion with your check

1800010493 1 of 1

Cust. No.: <b>5200000648</b> Inv. No.: <b>1800010493</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 1,184.79

FPL READI-POWER, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL READI-POWER, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000648**

**Invoice Number: 1800010493**

**Invoice Date: 12/15/2011**

4,1,1500,670039,5200000648,1800010493,2,0000118479

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000648 Invoice No: 1800010493

Description	Amount
Space Charges	936.42
Furniture Chgs	181.30
Sales Tax	67.07
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$1,184.79</b> This Month's Charges Past Due After 12/30/2011



**PAYMENT COUPON**

/411500670030520000004410106844100000009504

4,1,1500,670030,5200000044,101068441,0,0000009504  
Please mail this portion with your check

101068441 1 of 1

Cust. No.: <b>5200000044</b> Inv. No.: <b>101068441</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
01/20/2012	\$ 95.04

NEXTERA ENERGY, INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

NEXTERA ENERGY, INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000044  
**Invoice Number:** 101068441  
**Invoice Date:** 12/22/2011

4,1,1500,670030,5200000044,101068441,0,0000009504  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000044 Invoice No: 101068441

Description	Amount
Cutler Boat PP12- PP26	95.04
<b>For Inquiries Contact:</b>	<b>Total Amount Due \$95.04</b> This Month's Charges Past Due After 01/20/2012

**PAYMENT COUPON**

/411500670039520000043180001049250002142021

4,1,1500,670039,5200000043,1800010492,5,0002142021

Please mail this portion with your check

1800010492 1 of 1

Cust. No.: <b>5200000043</b> Inv. No.: <b>1800010492</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 21,420.21

FPL GROUP CAPITAL INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL GROUP CAPITAL INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000043**

**Invoice Number: 1800010492**

**Invoice Date: 12/15/2011**

4,1,1500,670039,5200000043,1800010492,5,0002142021

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000043 Invoice No: 1800010492

Description	Amount
Space Charges	283.64
Space Charges	19,921.42
Sales Tax	17.02
Sales Tax	2.84
Sales Tax	1,195.29
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$21,420.21</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/411500672121500000025180001068260017000000

4,1,1500,672121,5000000025,1800010682,6,0017000000  
 Please mail this portion with your check

1800010682 1 of 1

Cust. No.: <b>5000000025</b> Inv. No.: <b>1800010682</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/20/2011	\$ 170,000.00

NORTH JERSEY ENERGY ASSOCIATES  
 700 UNIVERSE BOULEVARD  
 JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
 General Mail Facility  
 Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
 Customer Name and Address

NORTH JERSEY ENERGY ASSOCIATES  
 700 UNIVERSE BOULEVARD  
 JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5000000025  
**Invoice Number:** 1800010682  
**Invoice Date:** 12/20/2011

4,1,1500,672121,5000000025,1800010682,6,0017000000  
 Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
 Customer No: 5000000025 Invoice No: 1800010682

Description	Amount
PPN to Syreville Exciter	170,000.00
<b>For Inquiries Contact:</b> Denise Romero 561-691-7558	<b>Total Amount Due \$170,000.00</b> This Month's Charges Past Due After 12/20/2011

**PAYMENT COUPON**

/411500670039520000628180001055390000205070

4,1,1500,670039,5200000628,1800010553,9,0000205070  
Please mail this portion with your check

1800010553 1 of 1

Cust. No.: <b>5200000628</b> Inv. No.: <b>1800010553</b>	
This Month's Charges Past Due After 12/31/2011	Amount Due This Invoice <b>\$ 2,050.70</b>

LONE STAR TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

LONE STAR TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000628  
**Invoice Number:** 1800010553  
**Invoice Date:** 12/16/2011

4,1,1500,670039,5200000628,1800010553,9,0000205070  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000628 Invoice No: 1800010553

Description	Amount
Space Charges	1,227.37
Space Charges	700.64
Sales Tax	73.64
Sales Tax	42.04
Sales Tax	7.01
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$2,050.70</b> This Month's Charges Past Due After 12/31/2011

**PAYMENT COUPON**

/411500670039520000647180001055400000048833

4,1,1500,670039,520000647,1800010554,0,0000048833

Please mail this portion with your check

1800010554 1 of 1

Cust. No.: <b>520000647</b> Inv. No.: <b>1800010554</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/31/2011	\$ 488.33

NEW HAMPSHIRE TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEW HAMPSHIRE TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 520000647

**Invoice Number:** 1800010554

**Invoice Date:** 12/16/2011

4,1,1500,670039,520000647,1800010554,0,0000048833

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 520000647 Invoice No: 1800010554

Description	Amount
Space Charges	460.69
Sales Tax	27.64
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$488.33</b> This Month's Charges Past Due After 12/31/2011

**PAYMENT COUPON**

/41150067212150000015118000109260000006000

4,1,1500,672121,500000151,1800010926,0,0000006000  
 Please mail this portion with your check

1800010926 1 of 1

Cust. No.: <b>5000000151</b> Inv. No.: <b>1800010926</b>	
This Month's Charges	Amount Due
Past Due After 12/29/2011	This Invoice \$ 60.00

SEABROOK STATION  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
 General Mail Facility  
 Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
 Customer Name and Address

Federal Tax Id.#: 59-0247775

SEABROOK STATION  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408

**Customer Number:** 5000000151  
**Invoice Number:** 1800010926  
**Invoice Date:** 12/29/2011

4,1,1500,672121,5000000151,1800010926,0,0000006000  
 Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
 Customer No: 5000000151 Invoice No: 1800010926

Description	Amount
	27.40
	0.65
	31.95
<b>For Inquiries Contact:</b>	<b>Total Amount Due \$60.00</b> This Month's Charges Past Due After 12/29/2011

**PAYMENT COUPON**

/4115006721215200000438180001073560000056797

4,1,1500,672121,5200000438,1800010735,6,0000056797

Please mail this portion with your check

1800010735 1 of 2

Cust. No.: <b>5200000438</b> Inv. No.: <b>1800010735</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/21/2011	\$ 567.97

"FPL ENERGY POINT BEACH, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

"FPL ENERGY POINT BEACH, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number: 5200000438**

**Invoice Number: 1800010735**

**Invoice Date: 12/21/2011**

4,1,1500,672121,5200000438,1800010735,6,0000056797

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000438 Invoice No: 1800010735

Description	Amount
	10.00
	53.04
	5.48
	7.07
	44.12
	2.74
	22.70
	161.20

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000438 Invoice No: 1800010735

Description	Amount
	5.48
	28.82
	197.16
	8.22
	2.23
	2.86
	2.74
	2.89
	8.48
	2.74
<b>For Inquiries Contact:</b>	<b>Total Amount Due \$567.97</b> This Month's Charges Past Due After 12/21/2011



**PAYMENT COUPON**

/41150022000001880017000000

4,1,1500,,,2200000188,,0017000000  
Please mail this portion with your check

2200000188 1 of 1

Cust. No.: Inv. No.: <b>2200000188</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/20/2011	\$ 170,000.00-

**NORTH JERSEY ENERGY ASSOCIATES**  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

**NORTH JERSEY ENERGY ASSOCIATES**  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:**  
**Invoice Number: 2200000188**  
**Invoice Date: 12/30/2011**

4,1,1500,,,2200000188,,0017000000  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: Invoice No: 2200000188

Description	Amount
PPN to Syreville Exciter	170,000.00-
<b>For Inquiries Contact:</b> Denise Romero 561-691-7558	<b>Total Amount Due \$170,000.00-</b> This Month's Charges Past Due After 12/20/2011

**PAYMENT COUPON**

/4115006721215200000007180001037320000266287

4,1,1500,672121,5200000007,1800010373,2,0000266287

Please mail this portion with your check

1800010373 1 of 2

Cust. No.: <b>5200000007</b> Inv. No.: <b>1800010373</b>	
This Month's Charges	Amount Due
Past Due After 12/13/2011	This Invoice \$ 2,662.87

LAMAR POWER PARTNERS LP  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

LAMAR POWER PARTNERS LP  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000007

**Invoice Number:** 1800010373

**Invoice Date:** 12/13/2011

4,1,1500,672121,5200000007,1800010373,2,0000266287

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000007 Invoice No: 1800010373

Description	Amount
	27.40
	313.00
	560.23
	27.40
	842.69
	117.81
	27.40
	651.56

CURRENT CHARGES AND CREDITS

Customer No: 5200000007 Invoice No: 1800010373

Description	Amount
	95.38
<b>For Inquiries Contact:</b>	<b>Total Amount Due \$2,662.87</b> This Month's Charges Past Due After 12/13/2011

**PAYMENT COUPON**

/4115002200001770015597600

4,1,1500,,,2200000177,,0015597600  
Please mail this portion with your check

2200000177 1 of 1

Cust. No.: Inv. No.: <b>2200000177</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/30/2011	\$ 155,976.00-

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:**

**Invoice Number: 2200000177**

**Invoice Date: 12/15/2011**

4,1,1500,,,2200000177,,0015597600

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: Invoice No: 2200000177

Description	Amount
CAM charges	155,976.00-
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$155,976.00-</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/41150022000001800000033500

4,1,1500,,2200000180,,0000033500  
Please mail this portion with your check

2200000180 1 of 1

Cust. No.: Inv. No.: <b>2200000180</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/15/2011	\$ 335.00-

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:**  
**Invoice Number: 2200000180**  
**Invoice Date: 12/20/2011**

4,1,1500,,2200000180,,0000033500  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: Invoice No: 2200000180

Description	Amount
MR PERMIT 85-11-136 METRO TIE @NW 167TH ST	335.00-
<b>For Inquiries Contact:</b> PATTY HENDERSON 479-216-3051	<b>Total Amount Due \$335.00-</b> This Month's Charges Past Due After 12/15/2011

**PAYMENT COUPON**

/4115006700395200000153180001044960000595788

4,1,1500,670039,5200000153,1800010449,6,0000595788  
Please mail this portion with your check

1800010449 1 of 1

Cust. No.: <b>5200000153</b> Inv. No.: <b>1800010449</b>	
This Month's Charges	Amount Due
Past Due After	This Invoice
12/29/2011	\$ 5,957.88

NORTH AMERICAN POWER SYSTEMS, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

NORTH AMERICAN POWER SYSTEMS, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

**Customer Number:** 5200000153  
**Invoice Number:** 1800010449  
**Invoice Date:** 12/14/2011

4,1,1500,670039,5200000153,1800010449,6,0000595788  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000153 Invoice No: 1800010449

Description	Amount
Space charges	5,597.06
Sales Tax	335.82
Sales Tax	25.00
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$5,957.88</b> This Month's Charges Past Due After 12/29/2011

**PAYMENT COUPON**

/411500670039520000258180001048900039821346

4,1,1500,670039,5200000258,1800010489,0,0039821346

Please mail this portion with your check

1800010489 1 of 1

Cust. No.:5200000258	Inv.No.:1800010489
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 398,213.46

PALMS INSURANCE COMPANY, LTD  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

PALMS INSURANCE COMPANY, LTD  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247776

Customer Number: 5200000258  
Invoice Number: 1800010489  
Invoice Date: 12/15/2011

4,1,1500,670039,5200000258,1800010489,0,0039821346  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000258 Invoice No: 1800010489

Description	Amount
Nov. billing	398,213.46
<b>Total Amount Due</b>	<b>\$398,213.46</b>
For Inquiries Contact: Mercedes Leon 305-552-3685	This Month's Charges Past Due After 12/30/2011

1800010489 1 of 1

OPC 007720  
FPL RC-12



INVOICE

DATE: December 13, 2011

SAP AR Invoice: 1800010489

Palms Insurance Co.  
Aon Insurance Managers (Cayman) Ltd.  
P.O. Box 88 GT  
2nd Floor, Buckingham Square  
720 West Bay Road  
Grand Cayman  
Cayman Islands  
ATTN: Damon Bilchurfs

REMIT TO: FLORIDA POWER & LIGHT  
CARMS PROCESSING (PPC/GO)  
GENERAL MAIL FACILITY  
MIAMI, FL 33188-0001

Account Number: 2000206 / Customer 5200000258

Profit Ctr-6706  
Cost Ctr-670039

DESCRIPTION	CURRENT ACTIVITY	AMOUNT
PREVIOUS BALANCE		\$826,667.85

November Activity	MISCELLANEOUS:	Contractor Losses (Policy 009)	Employee Losses (Policy 016)
1997			1,456.77
1998			10,871.78
1999			30,822.29
2000			5,136.54
2001			12,574.38
2002			54,950.18
2003		3,128.60	41,962.27
2004			8,930.81
2005			919.32
2006		165.00	2,560.72
2007			4,488.75
2008		4,500.00	9,993.34
2009		220.00	24,100.81
2010		8,025.04	39,396.86
2011		17,741.12	117,066.86
		<u>\$33,778.78</u>	<u>\$364,433.70</u>

TOTAL CURRENT ACTIVITY \$398,213.46

Payment Received (\$826,667.85)

TOTAL AMOUNT DUE \$398,213.46

PAYMENT DUE 15 DAYS FROM INVOICE DATE

*Mercedes Leon*  
PREPARED BY  
Mercedes Leon  
ACG-GO 552-3885

WIRING INSTRUCTIONS  
Bank of America  
Account number 3760132076  
ABA number 026009593

*Don Moss*  
REVIEWED BY:  
Don Moss  
Regulatory Accounting  
ACG-GO 552-4330



**PAYMENT COUPON**

/4115006700395200000658180001054100013864563

4,1,1500,670039,5200000658,1800010541,0,0013864563

Please mail this portion with your check

1800010541 1 of 1

Cust. No.:5200000658		Inv. No.:1800010541	
This Month's Charges		Amount Due	
Past Due After		This Invoice	
12/30/2011		\$ 138,645.63	

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL FIBERNET, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 69-0247776

Customer Number: 5200000658

Invoice Number: 1800010541

Invoice Date: 12/15/2011

4,1,1500,670039,5200000658,1800010541,0,0013864563

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000658 Invoice No: 1800010541

Description	Amount
FN CAM Chgs	138,645.63
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$138,645.63</b> This Month's Charges Past Due After 12/30/2011

1800010541 1 of 1

**OPC 007722**  
**FPL RC-12**

**PAYMENT COUPON**

/411500670039520000065818000105055000123486

4,1,1500,670039,5200000658,1800010505,5,000123486  
 Please mail this portion with your check

1800010505 1 of 2

Cust. No.: <b>5200000658</b> Inv. No.: <b>1800010505</b>	
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 12,349.86

FPL FIBERNET, LLC  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
 General Mail Facility  
 Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
 Customer Name and Address

FPL FIBERNET, LLC  
 700 UNIVERSE BLVD  
 JUNO BEACH FL 33408

Federal Tax Id.#: 69-0247776

Customer Number: **5200000658**  
 Invoice Number: **1800010505**  
 Invoice Date: **12/15/2011**

4,1,1500,670039,5200000658,1800010505,5,000123486  
 Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
 Customer No: 5200000658 Invoice No: 1800010505

Description	Amount
Sales Tax	2.64
Sales Tax	31.65
Sales Tax	11.33
Sales Tax	68.01
Sales Tax	2.65
Sales Tax	15.91
Sales Tax	118.42
Sales Tax	22.13

1800010505 1 of 2

**OPC 007723**  
**FPL RC-12**

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000658 Invoice No: 1800010505

Description	Amount
Space Charges	527.52
Space Charges	1,133.48
Space Charges	265.13
Space Charges	1,973.60
Space Charges	368.77
FN-Huts	7,808.62
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3686	<b>Total Amount Due \$12,349.86</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/411500670039520000628180001055390000205070

4,1,1600,870039,5200000628,1800010553,9,0000205070

Please mail this portion with your check

1800010553 1 of 1

Cust. No.:5200000628		Inv. No.:1800010553	
This Month's Charges		Amount Due	
Past Due After 12/31/2011		This Invoice \$ 2,050.70	

LONE STAR TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

LONE STAR TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247776

Customer Number: 5200000628

Invoice Number: 1800010553

Invoice Date: 12/16/2011

4,1,1600,870039,5200000628,1800010553,9,0000205070

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000628 Invoice No: 1800010553

Description	Amount
Space Charges	1,227.37
Space Charges	700.64
Sales Tax	73.64
Sales Tax	42.04
Sales Tax	7.01
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$2,050.70</b> This Month's Charges Past Due After 12/31/2011

1800010553 1 of 1

OPC 007725  
FPL RC-12

**PAYMENT COUPON**

/411500670039520000623180001055290000695757

4,1,1500,670039,520000623,1800010552,9,0000895757

Please mail this portion with your check

1800010552 1 of 1

Cust. No.:5200000623	Inv. No.:1800010552
This Month's Charges	Amount Due
Past Due After	This Invoice
12/31/2011	\$ 6,957.57

NEXTERA ENERGY INFRASTRUCTURE, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408-0420

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEXTERA ENERGY INFRASTRUCTURE, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408-0420

Federal Tax Id.#: 59-0247775

Customer Number: 5200000623

Invoice Number: 1800010552

Invoice Date: 12/16/2011

4,1,1500,670039,5200000623,1800010552,9,0000895757

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000623 Invoice No: 1800010552

Description	Amount
Space Charges	6,059.60
Furniture Chgs	504.14
Sales Tax	393.83
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3885	<b>Total Amount Due \$6,957.57</b> This Month's Charges Past Due After 12/31/2011

1800010552 1 of 1

**OPC 007726**  
**FPL RC-12**

**PAYMENT COUPON**

/4115006700395200000647180001055400000048833

4,1,1500,670039,5200000647,1800010554,0,0000048833  
Please mail this portion with your check

1800010554 1 of 1

Cust. No.:5200000647	Inv. No.:1800010554
This Month's Charges Past Due After 12/31/2011	Amount Due This Invoice \$ 488.33

NEW HAMPSHIRE TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33186-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

NEW HAMPSHIRE TRANSMISSION, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

Customer Number: 5200000647  
Invoice Number: 1800010554  
Invoice Date: 12/16/2011

4,1,1500,670039,5200000647,1800010554,0,0000048833  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000647 Invoice No: 1800010554

Description	Amount
Space Charges	460.69
Sales Tax	27.64
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$488.33</b> This Month's Charges Past Due After 12/31/2011

1800010554 1 of 1

OPC 007727  
FPL RC-12

**PAYMENT COUPON**

/4115006700395200000646180001054300006646500

4,1,1500,670039,5200000646,1800010543,0,0006646500  
Please mail this portion with your check

1800010543 1 of 1

Cust. No.:5200000646		Inv. No.:1800010543	
This Month's Charges		Amount Due	
Past Due After		This Invoice	
12/30/2011		\$ 66,466.00	

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33198-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

Federal Tax Id.#: 69-0247775

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Customer Number: 5200000646  
Invoice Number: 1800010543  
Invoice Date: 12/15/2011

4,1,1500,670039,5200000646,1800010543,0,0006646500  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000646 Invoice No: 1800010543

Description	Amount
CAM charges	66,465.00
<b>For inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$66,465.00</b> This Month's Charges Past Due After 12/30/2011

1800010543 1 of 1

**OPC 007728**  
**FPL RC-12**

**PAYMENT COUPON**

/4115006700395200000646180001049640002340835

4,1,1500,670039,5200000646,1800010496,4,0002340835

Please mail this portion with your check

1800010496 1 of 2

Cust. No.:5200000646		Inv. No.:1800010496	
This Month's Charges		Amount Due	
Past Due After		This Invoice	
12/30/2011		\$ 23,408.36	

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33186-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL ENERGY SERVICES, INC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

Customer Number: 5200000646

Invoice Number: 1800010496

Invoice Date: 12/15/2011

4,1,1500,670039,5200000646,1800010496,4,0002340835

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000646 Invoice No: 1800010496

Description	Amount
Sales Tax	52.62
Sales Tax	1,322.03
Equip Charges	49.93
Furniture Chgs	261.71
Furniture Chgs	1,687.75
Furniture Chgs	79.71
Furniture Chgs	77.61
Space Charges	12,447.47

1800010496 1 of 2

OPC 007729  
FPL RC-12



**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000646 Invoice No: 1800010496

Description	Amount
Space Charges	172.01
Space Charges	7,122.60
Space Charges	134.91
For Inquiries Contact: Mercedes Leon 305-552-3685	<b>Total Amount Due \$23,408.35</b> This Month's Charges Past Due After 12/30/2011

**PAYMENT COUPON**

/4115006700395200000018180001053900004042245

4,1,1500,670039,5200000018,1800010539,0,0004042245

Please mail this portion with your check

1800010539 1 of 1

Cust. No.:5200000018 Inv. No.:1800010539	
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 40,422.45

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247776

Customer Number: 5200000018

Invoice Number: 1800010539

Invoice Date: 12/15/2011

4,1,1500,670039,5200000018,1800010539,0,0004042245

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000018 Invoice No: 1800010539

Description	Amount
Furniture chgs-NEER	35,764.96
Furniture chgs-PMI	2,369.42
Sales Tax	2,288.07
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$40,422.45</b> This Month's Charges Past Due After 12/30/2011

1800010539 1 of 1

**OPC 007731  
FPL RC-12**

**PAYMENT COUPON**

/411500670039520000018180001050200043886724

4,1,1500,670039,520000018,1800010502,0,0043886724

Please mail this portion with your check

1800010502 1 of 1

Cust. No.: <b>5200000018</b> Inv. No.: <b>1800010502</b>	
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 438,867.24

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

NEXTERA ENERGY RESOURCES, LLC  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

Customer Number: 5200000018

Invoice Number: 1800010502

Invoice Date: 12/15/2011

4,1,1500,670039,5200000018,1800010502,0,0043886724

Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000018 Invoice No: 1800010502

Description	Amount		
Space Charges NEER	366,408.98		
Space Charges NEER	190.58		
SpaceCharges-PMI	45,424.34		
Sales Tax	24,841.43		
Sales Tax	1.91		
<table border="0" style="width: 100%;"> <tr> <td style="width: 40%;"><b>For Inquiries Contact:</b> Mercedes Leon 305-652-3685</td> <td style="width: 60%;"><b>Total Amount Due \$438,867.24</b> This Month's Charges Past Due After 12/30/2011</td> </tr> </table>		<b>For Inquiries Contact:</b> Mercedes Leon 305-652-3685	<b>Total Amount Due \$438,867.24</b> This Month's Charges Past Due After 12/30/2011
<b>For Inquiries Contact:</b> Mercedes Leon 305-652-3685	<b>Total Amount Due \$438,867.24</b> This Month's Charges Past Due After 12/30/2011		

1800010502 1 of 1

**OPC 007732  
FPL RC-12**

**PAYMENT COUPON**

/4115006700395200000648180001049320000118479

4,1,1500,670039,5200000648,1800010493,2,0000118479

Please mail this portion with your check

1800010493 1 of 1

Cust. No.:5200000648		Inv. No.:1800010493	
This Month's Charges		Amount Due	
Past Due After 12/30/2011		This Invoice \$ 1,184.79	

FPL READI-POWER, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

Federal Tax Id.#: 59-0247776

FPL READI-POWER, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Customer Number: 5200000648  
Invoice Number: 1800010493  
Invoice Date: 12/15/2011

4,1,1500,670039,5200000648,1800010493,2,0000118479  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 5200000648 Invoice No: 1800010493

Description	Amount
Space Charges	936.42
Furniture Chgs	181.30
Sales Tax	67.07
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$1,184.79</b> This Month's Charges Past Due After 12/30/2011

1800010493 1 of 1

OPC 007733  
FPL RC-12

**PAYMENT COUPON**

/4115006700395200000043180001049250002142021

4,1,1500,670039,5200000043,1800010492,5,0002142021

Please mail this portion with your check

1800010492 1 of 1

Cust. No.: <b>5200000043</b> Inv. No.: <b>1800010492</b>	
This Month's Charges	Amount Due
Past Due After 12/30/2011	This Invoice \$ 21,420.21

FPL GROUP CAPITAL INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company

**Invoice**

Customer Name and Address

FPL GROUP CAPITAL INC.  
700 UNIVERSE BOULEVARD  
JUNO BEACH FL 33408

Federal Tax Id.#: 69-0247775

Customer Number: **5200000043**  
Invoice Number: **1800010492**  
Invoice Date: **12/15/2011**

4,1,1500,670039,5200000043,1800010492,5,0002142021  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**

Customer No: 5200000043 Invoice No: 1800010492

Description	Amount
Space Charges	283.64
Space Charges	19,921.42
Sales Tax	17.02
Sales Tax	2.84
Sales Tax	1,195.29
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3885	<b>Total Amount Due \$21,420.21</b> This Month's Charges Past Due After 12/30/2011

1800010492 1 of 1

**OPC 007734**  
**FPL RC-12**

**PAYMENT COUPON**

/41150067003952000015318000104496000595788

4,1,1500,670039,520000153,1800010449,6,000595788  
Please mail this portion with your check

1800010449 1 of 1

Cust. No.:520000153	Inv. No.:1800010449
This Month's Charges	Amount Due
Past Due After 12/29/2011	This Invoice \$ 5,957.88

NORTH AMERICAN POWER SYSTEMS, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Make check payable to FPL in USD and mail payments to address below

FPL  
General Mail Facility  
Miami FL 33188-0001

Florida Power & Light Company  
**Invoice**  
Customer Name and Address

NORTH AMERICAN POWER SYSTEMS, LLC  
700 UNIVERSE BLVD  
JUNO BEACH FL 33408

Federal Tax Id.#: 59-0247775

Customer Number: 520000153  
Invoice Number: 1800010449  
Invoice Date: 12/14/2011

4,1,1500,670039,520000153,1800010449,6,000595788  
Please retain this portion for your records

**CURRENT CHARGES AND CREDITS**  
Customer No: 520000153 Invoice No: 1800010449

Description	Amount
Space charges	5,597.06
Sales Tax	335.82
Sales Tax	25.00
<b>For Inquiries Contact:</b> Mercedes Leon 305-552-3685	<b>Total Amount Due \$5,957.88</b> This Month's Charges Past Due After 12/29/2011

1800010449 1 of 1

OPC 007735  
FPL RC-12



FPL FiberNet  
 9250 West Flagler Street  
 Miami, FL 33174  
 (305) 552-2316  
 www.fplfibernet.com

FPL Radio IMO  
 Attn: Anna Ferguson  
 IMO/AOM  
 6445 NW 72nd Ave.  
 Miami, FL 33166

Payment Remittance  
 By Wire Transfer  
 Bank of America  
 Houston, TX  
 Acct # 3751377843  
 ABA # 111000012

By Mail  
 FPL FiberNet  
 General Mail Facility  
 Miami, FL 33188-0001

**Customer Service Message**

For questions on your bill, please contact the billing department at 305-552-2316. You can submit a billing inquiry through our website at [www.FPLFiberNet.com/forms/billdisp.shtml](http://www.FPLFiberNet.com/forms/billdisp.shtml) or email us at [FPLFN.CustomerCare@FPL.com](mailto:FPLFN.CustomerCare@FPL.com). For any other matters, please contact FPL FiberNet Customer Care at 1-866-STRANDS, email us at [fplfn.customercare@fpl.com](mailto:fplfn.customercare@fpl.com) or contact your designated account manager.

In an effort to be environmentally friendly, FPL FiberNet will discontinue printing and mailing invoices within the next few months. Customers will be able to access their monthly invoices and submit billing inquiries through FPL FiberNet Connect, an online customer portal.

A User ID must be established in order for customers to access the portal. In order to do so we are in the process of establishing the administrative contact for each billing account. The account administrator will be responsible for managing employee access within their organization to the various sections of FPL FiberNet Connect. There may be multiple administrators for an account.

Please email the contact information for your company's account administrator(s) to Cassandra Zwick at [cassandra.zwick@fpl.com](mailto:cassandra.zwick@fpl.com). Once received, we will set up your account in the customer portal and you and your team can begin to experience FPL FiberNet Connect.

Thank you for your business!

Please Detach And Return Bottom Portion With Payment

B 41010 0000308577 3 0 41 01 41

FPL FiberNet  
 9250 West Flagler Street  
 Miami, FL 33174

Account Number: 500130  
 Amount Due: \$ 7,687.64  
 Amount Enclosed: \$ \_\_\_\_\_

FPL Radio IMO  
 Attn: Anna Ferguson  
 IMO/AOM  
 6445 NW 72nd Ave.  
 Miami, FL 33166

PLEASE SEND PAYMENT TO:  
 FPL FiberNet  
 General Mail Facility  
 Miami, FL 33188-0001

OPC 007736  
 FPL RC-12

Account statement

FPL FiberNet  
 9250 West Flagler Street  
 Miami, FL 33174  
 US

Telephone .....: (305) 552-2316  
 Fax.....: (305) 229-5959

FPL Radio IMO

Attn: Anna Ferguson  
 IMO/AOM  
 6445 NW 72nd Ave.  
 Miami, FL 33166

Customer account.....: 500130  
 Terms of payment.....: Net 30 days  
 Currency .....: USD

Date 11/2/2011 12/1/2011

Date	Invoice	Transaction text	Due	Currency	Debit	Credit	Balance
11/2/2011		Opening		USD	7,687.64		
11/22/2011		Payment	12/22/2011	USD	0.00	3,642.75	4,044.89
12/1/2011	308577	Data Line Charges	12/31/2011	USD	3,642.75	0.00	7,687.64
12/1/2011		Total Amount Due		USD			7,687.64

Current Charges

Invoices.....:	3,642.75
Interest.....:	0.00
Adjustments.....:	0.00
Total Current Charges ...:	<u>3,642.75</u>



Customer Account	Description	Invoice Date	Bill Due Date	Invoice Number
500130	FPL Radio IMO	12/1/2011	12/31/2011	308577

Data Line Charges .....	3,234.91
Taxes/Surcharges (See Below):	407.84
Current Charges .....	3,642.75

**Circuit Detail**

Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
FiberNet Circuit ID ...: 20221 ALOC: SRSTFLCGO0A ZLOC: BNSPFLAF FN Number ...:					
12/01/2011	12/31/2011	DS1	1.00	589.87	589.87
Sub-total '20221':					589.87
FiberNet Circuit ID ...: 30292 ALOC: FTPRFLBSHA0 ZLOC: FTPRFLBSH01 FN Number ...: FN20071026-00006					
12/01/2011	12/31/2011	DS1	1.00	240.00	240.00
Sub-total '30292':					240.00
FiberNet Circuit ID ...: 65773 ALOC: INTWFLALO0C ZLOC: WPBHFLTRHAA FN Number ...: FN20101012-00013					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '65773':					350.00
FiberNet Circuit ID ...: 65774 ALOC: HBSDFLCRH00 ZLOC: WPBHFLTRHAA FN Number ...: FN20101012-00012					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '65774':					350.00
FiberNet Circuit ID ...: 65775 ALOC: PTSFL36H01 ZLOC: WPBHFLTRHAA FN Number ...: FN20101012-00014					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '65775':					350.00
FiberNet Circuit ID ...: 65777 ALOC: FTPRFLBSHA0 ZLOC: FTPRFLBSH01 FN Number ...: FN20101012-00016					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '65777':					350.00
FiberNet Circuit ID ...: 71976 ALOC: MIANFLVWAA ZLOC: WPBHFLTRHAA FN Number ...: FN20110405-00037					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '71976':					350.00
FiberNet Circuit ID ...: 9491 ALOC: SRSTFLCGO0A ZLOC: BNSPFLAF FN Number ...:					
12/01/2011	12/31/2011	DS1	1.00	655.04	655.04
Sub-total '9491':					655.04

**Taxes And Surcharges**

Type	Amount
CSTGRT	81.52
CSTLocal	111.17
CSTState	215.15
Total:	407.84



**FPL  
FiberNet**

**FPL FiberNet**  
9250 West Flagler Street  
Miami, FL 33174  
(305) 552-2316  
www.fplfiber.net.com

FPL IMO South  
Attn: Dean Hertog  
PO Box 029100  
Miami, FL 33101

**Payment Remittance**

**By Wire Transfer**  
Bank of America  
Houston, TX  
Acct # 3751377843  
ABA # 111000012

**By Mail**  
FPL FiberNet  
General Mail Facility  
Miami, FL 33188-0001

**Customer Service Message**

For questions on your bill, please contact the billing department at 305-552-2316. You can submit a billing inquiry through our website at [www.FPLFiberNet.com/forms/billdisp.shtml](http://www.FPLFiberNet.com/forms/billdisp.shtml) or email us at [FPLFN.CustomerCare@FPL.com](mailto:FPLFN.CustomerCare@FPL.com). For any other matters, please contact FPL FiberNet Customer Care at 1-866-STRANDS, email us at [fplfn.customercare@fpl.com](mailto:fplfn.customercare@fpl.com) or contact your designated account manager.

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Please email the contact information for your company's account administrator(s) to Cassandra Zwick at [cassandra.zwick@fpl.com](mailto:cassandra.zwick@fpl.com). Once received, we will set up your account in the customer portal and you and your team can begin to experience FPL FiberNet Connect.

Thank you for your business!

Please Detach And Return Bottom Portion With Payment

B 41010 0000308563 0 0 41 01 41

FPL FiberNet  
9250 West Flagler Street  
Miami, FL 33174

Account Number: 374724

Amount Due: \$ 302,589.76

Amount Enclosed: \$ \_\_\_\_\_

FPL IMO South  
Attn: Dean Hertog  
PO Box 029100  
Miami, FL 33101

**PLEASE SEND PAYMENT TO:**  
FPL FiberNet  
General Mail Facility  
Miami, FL 33188-0001

**OPC 007739  
FPL RC-12**

Account statement

FPL FiberNet  
 9250 West Flagler Street  
 Miami, FL 33174  
 US

Telephone.....: (305) 552-2316  
 Fax.....: (305) 229-5959

FPL IMO South

Attn: Dean Hertog  
 PO Box 029100  
 Miami, FL 33101

Customer account.....: 374724  
 Terms of payment.....: Net 30 days  
 Currency.....: USD

Date 11/2/2011 12/1/2011

Date	Invoice	Transaction text	Due	Currency	Debit	Credit	Balance
11/2/2011		Opening		USD	272,318.28		
11/18/2011		Payment	12/18/2011	USD	0.00	124,181.95	148,136.33
11/18/2011		Payment	12/18/2011	USD	0.00	14,783.69	133,352.64
12/1/2011	308563	Data Line Charges	12/31/2011	USD	169,237.12	0.00	302,589.76
12/1/2011		Total Amount Due		USD			302,589.76

Current Charges

Invoices.....: 169,237.12  
 Interest.....: 0.00  
 Adjustments.....: 0.00  
 Total Current Charges ...: 169,237.12

Customer Account	Invoice Date	Invoice Number	Page
374724	12/1/2011	308563	1

Customer Account	Description	Invoice Date	Bill Due Date	Invoice Number
374724	FPL IMO South	12/1/2011	12/31/2011	308563
Data Line Charges .....	151,505.21			
Taxes/Surcharges (See Below): .....	17,731.91			
Current Charges .....	169,237.12			

**Circuit Detail**

FiberNet Circuit ID ...: 12122		FN Number ...: FN20101027-00025			
Cust CKR .....	12731	Cust_PON ...: D9704-06			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12122':					1,000.00

FiberNet Circuit ID ...: 12123		FN Number ...: FN20101027-00026			
Cust CKR .....	12732	Cust_PON ...: SE9802-12			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12123':					1,000.00

FiberNet Circuit ID ...: 12124		FN Number ...: FN20101027-00024			
Cust CKR .....	12738	Cust_PON ...: PA9803-04			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12124':					1,000.00

FiberNet Circuit ID ...: 12225		FN Number ...: FN20101027-00023			
Cust CKR .....	12726	Cust_PON ...: OA0411-01			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12225':					1,000.00

FiberNet Circuit ID ...: 12226		FN Number ...: FN20101027-00021			
Cust CKR .....	12739	Cust_PON ...: OA0411-02			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12226':					1,000.00

FiberNet Circuit ID ...: 12227		FN Number ...: FN20101027-00019			
Cust CKR .....	13131	Cust_PON ...: OA0411-03			
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12227':					1,000.00

FiberNet Circuit ID ...: 12993		FN Number ...: FN20101027-00020			
Cust CKR .....	13157				
ALOC: MIAMFLWSH03	ZLOC: MIAMFLTY00A				
12/01/2011	12/31/2011	DS3	1.00	1,000.00	1,000.00
Sub-total '12993':					1,000.00

FiberNet Circuit ID ...: 24517		FN Number ...: FN20070117-00003			
ALOC: JNBHFL1100A	ZLOC: FTPRFLBSH01				
12/01/2011	12/31/2011	DS3	1.00	2,500.00	2,500.00
Sub-total '24517':					2,500.00

FiberNet Circuit ID ...: 31204		FN Number ...:			
ALOC: PLTKFLAPO0A	ZLOC: BNNLFLACO0C				
12/01/2011	12/31/2011	OC3	1.00	1,409.00	1,409.00
Sub-total '31204':					1,409.00

FiberNet Circuit ID ...: 32881		FN Number ...: FN20080421-00001			
ALOC: MIAMFLWSH03	ZLOC: JNBHFL1100C				
12/01/2011	12/31/2011	Ethernet 1000 mbps	1.00	6,574.00	6,574.00
Sub-total '32881':					6,574.00

FiberNet Circuit ID ...: 34064		FN Number ...: FN20080626-00008			
ALOC: JNBHFL1100C	ZLOC: MIAMFLWSH03				
12/01/2011	12/31/2011	Ethernet 1000 mbps	1.00	8,280.00	8,280.00

OPC 007741  
FPL RC-12

Customer Account      Invoice Date      Invoice Number      Page  
 374724                    12/1/2011            308563                    2

Sub-total '34064': 8,280.00

FiberNet Circuit ID ...: 34790      FN Number ...: FN20080930-00014  
 ALOC: MIAMFLWSH03      ZLOC: JNBHFL1100C

Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
12/01/2011	12/31/2011	Ethernet 1000 mbps	1.00	15,180.00	15,180.00

Sub-total '34790': 15,180.00

FiberNet Circuit ID ...: 69919      FN Number ...: FN20110208-00001

ALOC: MIAMFLTY00A      ZLOC: MIAVFLFFH03

12/01/2011	12/31/2011	Ethernet 1000 mbps	1.00	7,590.00	7,590.00
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Sub-total '69919': 7,590.00

FiberNet Circuit ID ...: 71975      FN Number ...: FN20110208-00001

ALOC: JPTRFLHIH04      ZLOC: WPBHFLVBO0E

11/15/2011	11/30/2011	Ethernet 100 mbps	1.00	3,518.00	1,876.27
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00

Sub-total '71975': 5,394.27

FiberNet Circuit ID ...: 72571      FN Number ...: FN20110208-00001

ALOC: MIAPFLZVH06      ZLOC: MIAVFLFFH03

12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
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Sub-total '72571': 1,407.00

FiberNet Circuit ID ...: 72573      FN Number ...: FN20110208-00001

ALOC: BNNLFLACH00      ZLOC: WPBHFLVBO0E

10/19/2011	10/31/2011	Ethernet 10 mbps	1.00	1,407.00	590.03
11/01/2011	11/30/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00

Sub-total '72573': 3,404.03

FiberNet Circuit ID ...: 72574      FN Number ...: FN20110208-00001

ALOC: MIANFLAMO0A      ZLOC: MIAUFLWSO0A

12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
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Sub-total '72574': 1,407.00

FiberNet Circuit ID ...: 72575      FN Number ...: FN20110208-00001

ALOC: DLBHFLCGH01      ZLOC: PMBIFL10H00

09/30/2011	09/30/2011	Ethernet 10 mbps	1.00	1,407.00	46.90
10/01/2011	10/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
11/01/2011	11/30/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00

Sub-total '72575': 4,267.90

FiberNet Circuit ID ...: 72576      FN Number ...: FN20110208-00001

ALOC: BYBHFLDNWAA      ZLOC: WPBHFLVBO0E

12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
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Sub-total '72576': 1,407.00

FiberNet Circuit ID ...: 72578      FN Number ...: FN20110208-00001

ALOC: MIANFLEE02      ZLOC: MIAUFLWSO0A

09/30/2011	09/30/2011	Ethernet 10 mbps	1.00	1,407.00	46.90
10/01/2011	10/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
11/01/2011	11/30/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00

Sub-total '72578': 4,267.90

FiberNet Circuit ID ...: 74787      FN Number ...: FN20110208-00001

ALOC: JPTRFLALH01      ZLOC: WPBHFLVBO0E

12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
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Sub-total '74787': 1,407.00

FiberNet Circuit ID ...: 74788      FN Number ...: FN20110208-00001

ALOC: PMBHFLDDWAA      ZLOC: PMBIFL10H00

12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
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Sub-total '74788': 1,407.00

FiberNet Circuit ID ...: 74791      FN Number ...: FN20110208-00001

OPC 007742  
 FPL RC-12

Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
ALOC: NPLTFLEBEH00 ZLOC: FTMYFLDZO0F					
10/05/2011	10/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,225.45
11/01/2011	11/30/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
Sub-total '74791':					4,039.45
FiberNet Circuit ID ...: 74792 FN Number ...: FN20110208-00001					
ALOC: FTMYFLREHAA ZLOC: FTMYFLDZO0F					
10/06/2011	10/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,180.06
11/01/2011	11/30/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
Sub-total '74792':					3,994.06
FiberNet Circuit ID ...: 77391 FN Number ...: FN20110208-00001					
ALOC: WPBJFLTDH00 ZLOC: PMBIFL10H00					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00
12/01/2011	12/01/2011	Correction	1.00	5,488.60	5,488.60
Sub-total '77391':					9,006.60
Site-total:					
					64,179.21
FiberNet Circuit ID ...: 37645 FN Number ...: FN20081208-00008					
ALOC: MIAMFLWSH03 ZLOC: HMSTFLGDO0A					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00
Sub-total '37645':					3,518.00
FiberNet Circuit ID ...: 37646 FN Number ...: FN20081208-00008					
ALOC: FTPRFLBSH01 ZLOC: WPBHFLVBO0E					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00
Sub-total '37646':					3,518.00
FiberNet Circuit ID ...: 47435 FN Number ...: FN20100429-00021					
ALOC: MIAMFLWSH03 ZLOC: JNBHFL11O0C					
12/01/2011	12/31/2011	Ethernet 500mpbs	1.00	3,500.00	3,500.00
Sub-total '47435':					3,500.00
FiberNet Circuit ID ...: 47438 FN Number ...: FN20100429-00023					
ALOC: MIAMFLWSH03 ZLOC: JNBHFL11O0C					
12/01/2011	12/31/2011	Ethernet 500mpbs	1.00	3,500.00	3,500.00
Sub-total '47438':					3,500.00
FiberNet Circuit ID ...: 48212 FN Number ...: FN20091103-00007					
ALOC: INTWFLALO0C ZLOC: WPBHFLVBO0E					
12/01/2011	12/31/2011	ETHERNET-VPN-M2M	1.00	3,518.00	3,518.00
Sub-total '48212':					3,518.00
FiberNet Circuit ID ...: 48213 FN Number ...: FN20091103-00007					
ALOC: FTPRFLANWAA ZLOC: WPBHFLVBO0E					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00
Sub-total '48213':					3,518.00
FiberNet Circuit ID ...: 48215 FN Number ...: FN20091103-00007					
ALOC: PTSFL36H01 ZLOC: MIAMFLWSH03					
12/01/2011	12/31/2011	Ethernet 10 mbps	1.00	1,407.00	1,407.00
Sub-total '48215':					1,407.00
FiberNet Circuit ID ...: 51490 FN Number ...: FN20100203-00020					
ALOC: JNBHFL11O0C ZLOC: MIAMFLWSH03					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	828.00	828.00
Sub-total '51490':					828.00
FiberNet Circuit ID ...: 57876 FN Number ...: FN20100621-00005					
ALOC: ORLFFL42H02 ZLOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	550.00	550.00
Sub-total '57876':					550.00
FiberNet Circuit ID ...: 67092 FN Number ...: FN20101130-00006					
ALOC: JNBHFL11O0C ZLOC: GTBGMDANH64					

Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
12/01/2011	12/31/2011	Ethernet 200 mbps	1.00	7,600.00	7,600.00
Sub-total '67092':					7,600.00

FiberNet Circuit ID ...: 68495		ZLOC: MIANFLVWAA		FN Number ...: FN20110112-00012	
ALOC: MIAMFLTYO0A					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '68495':					350.00

FiberNet Circuit ID ...: 71065		ZLOC: WPBHFLVBO0E		FN Number ...: FN20110208-00001	
ALOC: WPBJFLTDH00					
12/01/2011	12/31/2011	Ethernet 100 mbps	1.00	3,518.00	3,518.00
Sub-total '71065':					3,518.00

FiberNet Circuit ID ...: 71066		ZLOC: WPBHFLVBO0C		FN Number ...: FN20110302-00011	
ALOC: WPBJFLTDH00					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '71066':					350.00

FiberNet Circuit ID ...: 71964		ZLOC: PTSLFL36H01		FN Number ...: FN20110405-00025	
ALOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '71964':					350.00

FiberNet Circuit ID ...: 74846		ZLOC: MIAMFLWSH03		FN Number ...: FN20110613-00004	
ALOC: WPBJFLTDH00					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74846':					350.00

FiberNet Circuit ID ...: 74847		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00005	
ALOC: MIAMFLTYO0A					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74847':					350.00

FiberNet Circuit ID ...: 74848		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00006	
ALOC: MIAMFLTYO0A					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74848':					350.00

FiberNet Circuit ID ...: 74849		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00007	
ALOC: MIAMFLTYO0A					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74849':					350.00

FiberNet Circuit ID ...: 74850		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00008	
ALOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74850':					350.00

FiberNet Circuit ID ...: 74851		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00009	
ALOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74851':					350.00

FiberNet Circuit ID ...: 74852		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00010	
ALOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74852':					350.00

FiberNet Circuit ID ...: 74853		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00011	
ALOC: WPBHFLVBO0C					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74853':					350.00

FiberNet Circuit ID ...: 74854		ZLOC: INTWFLALO0C		FN Number ...: FN20110613-00012	
ALOC: MIAMFLTYO0A					
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '74854':					350.00

FiberNet Circuit ID ...: 78702 FN Number ...: FN20110721-00193

Customer Account	Invoice Date	Invoice Number	Page
374724	12/1/2011	308563	5

Bill Start Date	Bill End Date	Item name	Quantity	Price	Charge Amount
12/01/2011	12/31/2011	DIA	1.00	15,558.00	15,558.00
Sub-total '78702':					15,558.00

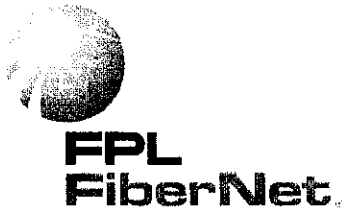
FiberNet Circuit ID ...	ZLOC	FN Number ...	Quantity	Price	Charge Amount
FiberNet Circuit ID ...: 81489	ZLOC: FIBERNETDIA	FN Number ...: FN20110901-00003			
ALOC: MIAMFLTY00A	ZLOC: MIAMFLWSH03				
12/01/2011	12/31/2011	DS1	1.00	350.00	350.00
Sub-total '81489':					350.00

FiberNet Circuit ID ...	ZLOC	FN Number ...	Quantity	Price	Charge Amount
FiberNet Circuit ID ...: OC48	ZLOC: MIAVFLFF	FN Number ...: Remote Mirroring Project			
ALOC: PMBIFL10H00					
12/01/2011	12/31/2011	OC48	1.00	6,480.00	6,480.00
Sub-total 'OC48':					6,480.00

**Taxes And Surcharges**

Type	Amount
CSTGRT	3,057.13
CSTLocal	6,607.33
CSTState	8,067.45
<b>Total:</b>	<b>17,731.91</b>





FPL FiberNet  
9250 West Flagler Street  
Miami, FL 33174  
(305) 552-2316  
www.fplfiber.net.com

FPL Information Management  
9250 W Flagler Street  
Miami, FL 33174

Payment Remittance

By Wire Transfer  
Bank of America  
Houston, TX  
Acct # 3751377843  
ABA # 111000012

By Mail  
FPL FiberNet  
General Mail Facility  
Miami, FL 33188-0001

Customer Service Message

For questions on your bill, please contact the billing department at 305-552-2316. You can submit a billing inquiry through our website at [www.FPLFiberNet.com/forms/billdisp.shtml](http://www.FPLFiberNet.com/forms/billdisp.shtml) or email us at [FPLFN.CustomerCare@FPL.com](mailto:FPLFN.CustomerCare@FPL.com). For any other matters, please contact FPL FiberNet Customer Care at 1-866-STRANDS, email us at [fplfn.customercare@fpl.com](mailto:fplfn.customercare@fpl.com) or contact your designated account manager.

In an effort to be environmentally friendly, FPL FiberNet will discontinue printing and mailing invoices within the next few months. Customers will be able to access their monthly invoices and submit billing inquiries through FPL FiberNet Connect, an online customer portal.

A User ID must be established in order for customers to access the portal. In order to do so we are in the process of establishing the administrative contact for each billing account. The account administrator will be responsible for managing employee access within their organization to the various sections of FPL FiberNet Connect. There may be multiple administrators for an account.

Please email the contact information for your company's account administrator(s) to Cassandra Zwick at [cassandra.zwick@fpl.com](mailto:cassandra.zwick@fpl.com). Once received, we will set up your account in the customer portal and you and your team can begin to experience FPL FiberNet Connect.

Thank you for your business!

-----  
Please Detach And Return Bottom Portion With Payment

B 41010 0000308262 3 6 41 01 41

.....  
FPL FiberNet  
9250 West Flagler Street  
Miami, FL 33174

Account Number: 307771  
Amount Due: \$ 1,138,990.84  
Amount Enclosed: \$ \_\_\_\_\_

FPL Information Management  
9250 W Flagler Street  
Miami, FL 33174

PLEASE SEND PAYMENT TO:  
FPL FiberNet  
General Mail Facility  
Miami, FL 33188-0001

OPC 007746  
FPL RC-12

Account statement

FPL FiberNet  
9250 West Flagler Street  
Miami, FL 33174  
US

Telephone.....: (305) 552-2316  
Fax.....: (305) 229-5959

FPL Information Management

9250 W Flagler Street  
Miami,FL 33174

Customer account.....: 307771  
Terms of payment.....: Net 35 days  
Currency .....: USD

Date 10/2/2011 11/1/2011

Date	Invoice	Transaction text	Due	Currency	Debit	Credit	Balance
10/2/2011		Opening		USD	1,708,486.26		
10/13/2011		Payment	11/17/2011	USD	0.00	569,495.42	1,138,990.84
10/19/2011		Payment	11/23/2011	USD	0.00	569,495.42	569,495.42
11/1/2011	308262	Data Line Charges	12/6/2011	USD	569,495.42	0.00	1,138,990.84
11/1/2011		Total Amount Due		USD			1,138,990.84

Current Charges

Invoices.....:	569,495.42
Interest.....:	0.00
Adjustments.....:	0.00
Total Current Charges ....:	<u>569,495.42</u>

Customer Account	Invoice Date	Invoice Number	Page
307771	11/1/2011	308262	1

Customer Account	Description	Invoice Date	Bill Due Date	Invoice Number
307771	FPL Information Management	11/1/2011	12/6/2011	308262
Data Line Charges .....				569,495.42
Taxes/Surcharges (See Below): .....				0.00
Current Charges .....				569,495.42

**Circuit Detail**

FiberNet Circuit ID ...:Allocation			FN Number...	Quantity	Price	Charge Amount
Bill Start Date	Bill End Date	Item name				
12/01/2011	12/31/2011	Allocation		1.00	515,397.04	515,397.04
12/01/2011	12/31/2011	Tax CST		1.00	38,276.30	38,276.30
12/01/2011	12/31/2011	TAX Sales Tax		1.00	15,822.08	15,822.08
Sub-total 'Allocation':						569,495.42



# Process Control Plan

## Part B

## Part A

Revision: RI Date: Approved:		Process Owner: CT Fleet Team					Other Info: • Cross Ref • Abbreviations • Procedure		
Process Description <b>FOS &amp; CT Fleet Team Repair Process</b>		Outcome Indicator:					Response Plan		
Process Customer:		Indicators					Daily Management & Control		
Customer Key Requirement		Process & Outcome	Target Specs.	What To Check	When To Check	Who Checks	Response Plan		
<p><b>CT FLEET TEAM</b></p> <p>Review Scope Chg. contact NextEra Sites if PO revision is req'd. File in Repair folder &amp; update ACCESS</p> <p>Confirm Monthly Cash flows are met</p>		<p><b>SITE</b></p> <p>Utility sites advise FOS if they may increase CASHFLOWS and commence on Repair for the current month</p>	<p><b>FOS</b></p> <p>SCOPE CHG - FOS will update the RFS, send to CFT. If CASHFLOWS have been issued for the month FOS must contact the Utility site and provide increase amount, job# &amp; Description and be granted permission to commence on repairs for that month</p>	<p><b>GE</b></p> <p>If scope chg requires Parts to be repaired at GE - FOS will write and provide PO to GE and copy CFT</p>	<p><b>HYDRO</b></p> <p>FOS confirms with GE &amp; Hydrochem when parts are complete and arranges pick up of parts back to FOS - Charging to the job WO's for transportation</p>	<p><b>PMK</b></p> <p>Once job is complete FOS to request MARKING Info from CFT and specify via email when parts are to be delivered to PMK</p>	<p>Business Leader - if Cash Flows previously submitted for the Month Site must Approve or decline before work may commence or Cash Flows altered</p>	<p>Payment may be diverted into a different month</p>	
<p><b>CT FLEET TEAM</b></p> <p>CFT requests CSF# if needed and then provides MARKING instruction</p> <p>END</p> <p>Files Packing slip and sends ACCRUAL notice to the site update MPL &amp; place part in Service</p>		<p>FOS marks parts, arranges shipment and delivers repair to PMK</p> <p>Receives parts and send Packing Slip to CFT</p>	<p>Beginning Month Cash Flow Projection Meets</p> <p>Month End Cash Flows</p>	<p>Cash Flows &amp; FOS Report</p> <p>Weekly</p>	<p>Weekly</p>	<p>CFT &amp; FOS on Weekly Call</p>	<p>CFT requests CSF# if needed and then provides MARKING instruction</p>		

High Level Process Steps

## **After SAP Conversion – July – December 2011**

### **Power Generation Division (“PGD”) Service Support**

PGD employees provide overhaul and/or technical support services to NextEra Energy operating plants. Employees’ time and travel for these services, as well as lab fees, are charged under the PGD Support. The Support is charged directly from FPL to NextEra due to the SAP implementation in July 2011.

### **PGD Annual Support Estimate Process**

The estimated annual Support is determined during the annual budget process, usually in the September/October timeframe. The budgeted Support amount is broken down into two components: 1) Common Support (i.e. fleet team managers and staff that do not provide direct support to specific NextEra plants) and 2) Direct Support to NextEra plants. Direct support is further broken down into two groups, Wind and Thermal, Hydro & Solar, based on the plant technology.

The Direct Support component of the budgeted Support amount is provided to the PGD Business Services Group by the individual NextEra plants based on the level of support expected in the subject year.

The Common Support component of the budgeted Support amount consists of two types of costs: time and travel. Travel is estimated based on the prior year’s actual charges, adjusted for any expected increases or decreases in the subject year. Time costs are calculated by estimating the percentage of time expected to be spent on NextEra fleet-wide projects times the annual salary of each fleet team manager and staff.

Throughout the year, the PGD Business Services Group tracks actual support costs using two Common Support work orders, one for Wind and one for Thermal, Hydro & Solar support, and specific plant work orders used for each NextEra plant directly supported. Employees charge the appropriate work order using the guidance provided in the PGD Business Services Group charge out policy: *Payroll and Travel Expense Charge out Policy for FPL and NextEra Overhaul Support*.

### **PGD Support Controls**

In order to assure that the PGD Support is charged correctly for the hours worked, there are several controls in place. FPL PGD Supervisors review their staff’s time sheets and expense reports to ensure hours and account coding are appropriately charged out to NextEra. NextEra Plant Managers review charges billed to their site on a monthly basis. On a monthly basis, the PGD Businesses Services representative, responsible for managing the Support, (1) reviews charges to the Common work orders to determine if any of those costs should have been charged to a specific NextEra plant, (2) reviews charges to the NextEra plants to determine if those costs should have been charged to a capital project, and (3) works with FPL PGD personnel and NextEra plant personnel to make corrections as necessary. On a monthly basis, NextEra and FPL PGD Management review the PGD level of service provided to NextEra to date compared to the budgeted amount. Any significant variances are investigated and appropriately managed.



## **Before SAP Conversion – July 2011**

### **Power Generation Division (“PGD”) Service Support**

PGD employees provide overhaul and/or technical support services to NextEra Energy operating plants. Employees’ time and travel for these services, as well as lab fees, are charged under the PGD Support. The Support is charged annually from FPL to NextEra using the estimate/actual true-up method described below.

### **PGD Annual Support Estimate Process**

The estimated annual Support is determined during the annual budget process, usually in the September/October timeframe. The budgeted Support amount is broken down into two components: 1) Common Support (i.e. fleet team managers and staff that do not provide direct support to specific NextEra plants) and 2) Direct Support to NextEra plants. Direct support is further broken down into two groups, Wind and Thermal, Hydro & Solar, based on the plant technology.

The Direct Support component of the budgeted Support amount is provided to the PGD Business Services Group by the individual NextEra plants based on the level of support expected in the subject year.

The Common Support component of the budgeted Support amount consists of two types of costs: time and travel. Travel is estimated based on the prior year’s actual charges, adjusted for any expected increases or decreases in the subject year. Time costs are calculated by estimating the percentage of time expected to be spent on NextEra fleet-wide projects times the annual salary of each fleet team manager and staff.

The PGD Business Services Group uses the most recently distributed corporate cost overheads (Pension & Welfare, Taxes & Insurance, Building Space and Equipment) for applying a loader rate to the Common and Direct Support charges.

The estimated Common and Direct Support components are combined to establish the total estimated annual Support. The PGD Business Services Group instructs the accounting department to record one twelfth of this total estimated annual amount to charge NextEra on a monthly basis.

### **PGD Support True-Up Process**

Throughout the year, the PGD Business Services Group tracks actual support costs using two Common Support work orders, one for Wind and one for Thermal, Hydro & Solar support, and specific plant work orders used for each NextEra plant directly supported. Employees charge the appropriate work order using the guidance provided in the PGD Business Services Group charge out policy: *Payroll and Travel Expense Charge out Policy for FPL and NextEra Overhaul Support*.

Each month during the year, NextEra and PGD Management meet to discuss, among other things, the PGD level of service provided to NextEra to date compared to the budgeted amount to determine if a true-up needs to be made. Upon agreement by NextEra and PGD Management, typically in the fourth quarter, the PGD Business Services Group prepares true-up entries and



provides them accounting department to record. The final true-up is recorded in December of the subject year.

**PGD Support Controls**

In order to assure that the PGD Support is charged correctly for the hours worked, there are several controls in place. FPL PGD Supervisors review their staff's time sheets and expense reports to ensure hours and account coding are appropriately charged out to NextEra. NextEra Plant Managers review charges billed to their site on a monthly basis. On a monthly basis, the PGD Businesses Services representative, responsible for managing the Support, (1) reviews charges to the Common work orders to determine if any of those costs should have been charged to a specific NextEra plant, (2) reviews charges to the NextEra plants to determine if those costs should have been charged to a capital project, and (3) works with FPL PGD personnel and NextEra plant personnel to make corrections as necessary. On a monthly basis, NextEra and FPL PGD Management review the PGD level of service provided to NextEra to date compared to the budgeted amount. Any significant variances are investigated and appropriately managed.

Document | Edit | Goto | Extras | Settings | Environment | System | Help

SAP

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**Display Document: Overview**

Display Currency

Document Number: 101014628    Company Code: 1500    Fiscal Year: 2011  
 Document Date: 12/13/2011    Posting Date: 12/13/2011    Period: 12

Reference:    Cross-CC no.:  
 Currency: USD    Ytds extel:

Items in document currency:

PK	Acct	Description	Order	CC	FA	PC	Amount In	USD
40	5450200	Ins Exp-W/C	6020008618			6000	14,858.00	
50	3320210	Workers Comp C1	6370001853			6785	14,058.00	
40	5450200	Ins Exp-W/C	6020008618			6000	63,238.00	
50	2400000	Ppd - Insurance	637000443			6000	63,238.00	
40	5450201	Ins Exp-Cntrc W	6020008519			6000	5,431.00	
50	2400000	Ppd - Insurance	637000451			6000	5,431.00	
40	5450201	Ins Exp-Cntrc W	6020008519			6000	12,090.00	
50	2400200	Ppd - Insurance	637000436			6000	12,090.00	
40	5450201	Ins Exp-Cntrc W	6020008519			6000	4,328.00	
50	3320210	Workers Comp C1	6370001850			6785	4,328.00	
40	5450200	Ins Exp-W/C	6020008618			6000	6,591.01	
50	2400000	Ppd - Insurance	637000451			6000	6,591.01	

Item: 1 / 12    Debit/Credit:    107,145.01

Prints Window Contents

101014628, 1500

12/16/11 (gmb)

~~Gait Bolognese~~    ~~12/16/11~~  
 Gait Bolognese    Date

Doc. Type : SA ( G/L account document ) Normal document  
 Parked by GXB0G10 Posted by CRR0CA9  
 Doc. Number 101014628 Company code 1500 Fiscal year 2011  
 Doc. date 12/13/2011 Posting date 12/13/2011 Period 12  
 Calculate Tax  
 Doc. currency USD  
 Doc. Hdr Text PWR GEN-WORKER COMP DEC-1

Item	PX	CoCd	Tr. P	Account	G/L acct short text	Amount	Cost Ct	Tx Fmc.	Prof.	Order	Text
1	40	1500		5450200	Ins Exp-W/C	14,858.00			6000	6020000618	PWR GEN-ADMIN
2	50	1500	1270	3320210	Workers Comp Clear	14,858.00			6705	6370001053	PWR GEN-ADMIN
3	40	1500		5450200	Ins Exp-W/C	63,238.00			6000	6020000618	PWR GEN-ADMIN
4	50	1500	1270	2400200	Ppd - Insurance I/C	63,238.00			6000	6370000443	PWR GEN-ADMIN
5	40	1500		5450201	Ins Exp-Contr Wrp Up	5,431.00			6000	6020000619	PWR GEN-CONT EXCESS
6	50	1500		2400000	Ppd - Insurance	5,431.00			6000	6370000451	PWR GEN-CONT EXCESS
7	40	1500		5450201	Ins Exp-Contr Wrp Up	12,699.00			6000	6020000619	PG-CONTRCTR PREM
8	50	1500	1270	2400200	Ppd - Insurance I/C	12,699.00			6000	6370000436	PG-CONTRCTR PREM
9	40	1500		5450201	Ins Exp-Contr Wrp Up	4,328.00			6000	6020000619	PG-CONT-ADMIN EXP
10	50	1500	1270	3320210	Workers Comp Clear	4,328.00			6705	6370001050	PG-CONT-ADMIN EXP
11	40	1500		5450200	Ins Exp-W/C	6,591.01			6000	6020000618	EXCESS W/C EE PREM-PG
12	50	1500		2400000	Ppd - Insurance	6,591.01			6000	6370000451	EXCESS W/C EE PREM-PG

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Display Parked Document: Overview

Currency Fast Data Entry Tax Document Header

Document Date 12/13/2011 Type SA Company Code 1500  
 Posting Date 12/13/2011 Period 12 Currency USD  
 Document Number 101014628 Fiscal Year 2011 Translatn Date 12/13/2011  
 Reference Trading part BA  
 Doc. Header Text PWR GEN-WORKER COMP D... Techs ext 01  Net entry

Line Items

Itm	PK	BusA	Acct no.	Description	Tx	Amount
010	50		3320210	Workers Comp Clear		4,328.00
011	40		5450209	Ins Exp-W/C		6,591.01
012	50		2400009	Ppd - Insurance		6,591.01
D 167,145.01						
C 167,145.01						
Ita 12						0.00

Other line items  
 PstKey Account SOL ind TType New co code

Prints Window Contents

101014628, 1500

12/16/11 *gmlr*

~~Charles Rate~~  
 Charles Rate

~~22/26/11~~  
 Date

Display Parked Document: Overview

Currency Fast Data Entry Tax Document Header

Document Date: 12/13/2011 Type: SA Company Code: 1500  
 Posting Date: 12/13/2011 Period: 12 Currency: USD  
 Document Number: 101014529 Fiscal Year: 2011 Translatn Date: 12/13/2011  
 Reference: Trading part: BA  
 Doc. Header Text: PWR GEN-WORKER COMP D. Text edit:  Net entry:

Line	PK	BusA	Acct no.	Description	Tx	Amount
001	40		5450200	Ins Exp-W/C		14,850.00
002	50		3320210	Workers Comp Clear		14,850.00
003	40		5450200	Ins Exp-W/C		63,230.00
004	50		2400200	Ppd - Insurance I/C		63,230.00
005	40		5450201	Ins Exp-Cntrc Wrp Up		5,431.00
006	50		2400300	Ppd - Insurance		5,431.00
007	40		5450201	Ins Exp-Cntrc Wrp Up		12,090.00
008	50		2400200	Ppd - Insurance I/C		12,090.00
009	40		5450201	Ins Exp-Cntrc Wrp Up		4,320.00
D			107,145.01	C 107,145.01	Ita 12	0.00

Other line items:  
 PstKy: Account: BGL Ind: TType: New co.code:

Prints Window Contents

SKZ	TXJCD	KOSTL	FKBER	AUFNR	PRCJK	PRCTR	ABPER	VBUND	FKBER	BEWAR	SGTXT								
Code	Jurisdiction	Cost	Centre	Functional	Order	WBS	Elem	Profit	Cent	Sett	Per.	Tracing	Pa	FA	Trans	Type	Line	Item	Text
				6020000618			6000												PWR GEN-ADMIN
				6370001053								1270							PWR GEN-ADMIN
				6020000618			6000												PWR GEN-ADMIN
				6370000443								1270							PWR GEN-ADMIN
				6020000619			6000												PWR GEN-CONT EXCESS
				6370000451															PWR GEN-CONT EXCESS
				6020000619			6000					1270							PG-CONTRCTR PREM
				6370000436															PG-CONTRCTR PREM
				6020000619			6000												PG-CONT-ADMIN EXP
				6370001050								1270							PG-CONT-ADMIN EXP
				6020000618			6000												EXCESS WIC EE PREM-PG
				6370000451															EXCESS WIC EE PREM-PG

Sharon Glickman dated Dec. 16, 2011 for new Excess Workers Comp premium beginning in Dec. 2011.

**Bolognese, Gail**

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**From:** Glickman, Sharon  
**Sent:** Friday, December 16, 2011 1:46 PM  
**To:** Rote, Charles; Bolognese, Gail; Ramati, Daniel  
**Cc:** Doery, Michelle; Maxwell, Nicole  
**Subject:** RE: 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

Charles,

the total premium for 12/1/11 to 11/30/12 for Excess Workers Comp for PGD is \$79,048.01. For December you should record \$6,591.01 for the amortization and from January through November you should record \$6,587.00 per month.

Please let me know if you need anything else.

Regards...

Sharon

---

**From:** Rote, Charles  
**Sent:** Tuesday, December 13, 2011 6:14 PM  
**To:** Bolognese, Gail; Ramati, Daniel  
**Cc:** Glickman, Sharon; Doery, Michelle; Maxwell, Nicole  
**Subject:** RE: 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

Nicole or Michelle,

Can you provide guidance in support with Dan?

Best regards,

Charles

---

**From:** Bolognese, Gail  
**Sent:** Tuesday, December 13, 2011 3:50 PM  
**To:** Ramati, Daniel  
**Cc:** Rote, Charles; Glickman, Sharon; Doery, Michelle; Maxwell, Nicole  
**Subject:** RE: 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

Dan - Will you help me with my question in the e-mail string below. Thanks, Gail

---

**From:** Maxwell, Nicole  
**Sent:** Tuesday, December 13, 2011 3:07 PM  
**To:** Bolognese, Gail  
**Cc:** Rote, Charles; Glickman, Sharon; Ramati, Daniel; Doery, Michelle  
**Subject:** RE: 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

Gail, please contact Dan Ramati in Corporate Accounting. Workers Compensation is now being managed by that team.

*Nicole Maxwell*

Benefits Accounting  
ACG/IB - D5261  
561-691-7747  
[nicole.maxwell@fpl.com](mailto:nicole.maxwell@fpl.com)



---

**From:** Bolognese, Gail  
**Sent:** Tuesday, December 13, 2011 1:59 PM  
**To:** Maxwell, Nicole  
**Cc:** Rote, Charles; Tyler, Denise  
**Subject:** FW: 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

Nicole - Since Denise is out-of-the-office, I'm forwarding this e-mail to you for a response. Thanks, Gail

---

**From:** Bolognese, Gail  
**Sent:** Tuesday, December 13, 2011 1:55 PM  
**To:** Tyler, Denise  
**Cc:** Rote, Charles  
**Subject:** 2012 Excess Workers' Compensation Premiums Amount for December 2011 Journal Voucher Entry

**Denise** - Has the Excess Workers' Compensation premium renewed for the corporation as of yet? I'm ready to do the Journal Voucher entry for December 2011 and would like to know the amount to enter for this year. In 2011, it has been \$9,151 monthly except for Jan-2011 entry which was \$9,156. Please advise by Friday, December 16 if possible.

Regards,

Gail Bolognese  
Business Services Technician  
Power Generation Division  
(561) 691-2468



Excess Workers' Compensation Premiums  
2010-11 Employee Premium Amortization  
Policy Year 12/12/2010 - 12/12/2011

Order Business Unit (Excluding Nuclear)	2011 Prem Alloc %	2010-11 Excess Premium	2011												Total			
			Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec		
0258-02-000-00-089 EAC-750	4.23%	381,841.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	31,803.00	381,841.00
0258-02-000-00-090 EAC-750	4.23%	32,455.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	2,705.00	32,455.00
0258-02-000-00-091 EAC-750	1.62%	149,516.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00	149,516.00
0258-02-000-10-0-022 EAC-750	1.62%	189,516.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	15,793.00	189,516.00
0258-02-000-10-0-023 EAC-750	8.77%	724,433.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	60,371.00	724,433.00

Workers' comp employee excess premiums charged to account 145.315 as temp sum.  
Dec 2010 paid 12/2/2010 and begins a new policy year.

Nuclear	2009-10 WOrder Allocation	2009-10 Excess Premium	2010												Total			
			Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		Dec		
0258-02-000-15-0-045 EAC-750	1.17%	375.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	375.00
0258-02-000-15-0-046 EAC-750	0.43%	297.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	297.00
0258-02-000-23-0-045 EAC-750	4.23%	357.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	29.00	357.00
0258-02-000-23-0-020 EAC-750	37.45%	11,978.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	998.00	11,978.00
0258-02-000-00-0-014 EAC-750	42.77%	13,688.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	1,136.00	13,688.00
0258-02-000-00-0-043 EAC-750	3.23%	1,034.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	1,034.00
0258-02-000-00-0-052 EAC-750	5.09%	1,618.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	1,618.00
0258-02-000-25-0-051 EAC-750	0.88%	284.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	284.00
0258-02-000-00-0-017 EAC-750	0.88%	253.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	253.00
0258-02-000-00-0-048 EAC-750	0.84%	300.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	300.00
0258-02-000-00-0-049 EAC-750	0.78%	324.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	324.00
0258-02-000-00-0-046 EAC-750	1.04%	717.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	717.00
0258-02-000-02-0-088 EAC-750	2.44%	1,029.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	1,029.00
0258-02-000-00-0-050 EAC-750	0.37%	244.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	244.00
0258-02-000-00-0-056 EAC-750	0.37%	184.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	184.00
0035831464 ERU PTLN3 FPL PROJECT MANAGEMENT	0.57%	184.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	184.00
0035831465 ERU PTLN3 FPL PROJECT MANAGEMENT	0.57%	184.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	184.00
Workers' comp employee excess premiums charged to account 145.315 as temp sum. Dec 2010 paid 12/2/2010 and begins a new policy year.	100.0%	32,025.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	2,677.00	32,025.00

Total Premium	736,478.00
Nuclear Premium - 4.23%	62,076.00
Other BU Premium - 86.77%	724,433.00
	100.00%

Other Business Units (Excluding Nuclear)  
2011 Employee Workers' Comp Premium Amortization [1]

BU Account Distribution	Debit	(Credit)	Admin Expenses	Per Risk Management check												Total	
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
0258-92-000-00-0-089 EAC-750		242,429 Loc 23 EAC 750	619,617	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	51,835	619,617
0258-92-000-00-0-629 EAC-750		242,429 Loc 23 EAC 750	52,689	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	52,689
0258-92-000-00-0-800 EAC-750		242,429 Loc 23 EAC 750	178,286	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	14,858	178,286
0258-92-000-00-0-022 EAC-750		242,429 Loc 23 EAC 750	307,890	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	25,641	307,890
0258-92-000-10-0-023 EAC-750		242,429 Loc 23 EAC 750	17,897	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491	17,897
			1,176,182	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	98,016	1,176,182

Per Risk Management check

BU Account Distribution	Debit	(Credit)	Premium Losses	Per Risk Management check												Total	
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
0258-92-000-00-0-089 EAC-750		165,313 Loc 89 EAC 750	2,637,214	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	219,768	2,637,214
0258-92-000-00-0-629 EAC-750		165,313 Loc 89 EAC 750	224,272	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	18,689	224,272
0258-92-000-00-0-800 EAC-750		165,313 Loc 89 EAC 750	758,659	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	63,238	758,659
0258-92-000-00-0-022 EAC-750		165,313 Loc 23 EAC 750	1,306,538	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	109,132	1,306,538
0258-92-000-10-0-023 EAC-750		165,313 Loc 23 EAC 750	76,172	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	6,348	76,172
			5,006,105	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	417,175	5,006,105

Per Risk Management check

Total per Risk Management (excluding Nuclear) 6,182,297  
Total per above amortization (excluding Nuclear) 6,182,297  
Variance should = 0

[1] Note that the excess employee workers' compensation insurance for the 2011 fiscal year was provided in December 2010 to the business units as it has a 12/1 policy renewal date. Thus, the expense for that policy is NOT included in the premium amounts above, a separate amortization schedule was provided.

- BU
- Susan Schickberg, Judy Treitz
- Distribution
- Debbie Archer, Elizabeth Martin
- Transmission
- Charles Rols, Gail Bologna
- Power Generation
- Mirna Rodriguez, Ken Gehring
- Customer Service
- HR and Corp Services
- Molly Nightingale, Lauren Whitworth

**Power Generation - PGBU  
2011 Contractors Premium Amortization**

Monthly Entry: (January as example, use schedule below for Feb - Dec)

DR.	8916-91-000.800-900 EAC 750	22,451
CR.	165.315 loc 900 EAC 750 for Excess Premium Losses	(5,434)
CR.	165.312 loc 900 EAC 750 for Premium Losses	(12,695)
CR.	242.428 loc 23 EAC 750 for Admin Expenses	<u>(4,322)</u>

Premium Losses	152,384	} → Total Admin 117,105
Excess Premiums	65,175	
Admin Expenses	51,930	
Total Annual Premium	<u>\$ 269,489</u>	

Monthly Expense	Premium Losses	Admin Expenses	Excess Ins Premium	Total
January	12,699	4,322	5,434	22,451
February	12,699	4,328	5,431	22,458
March	12,699	4,328	5,431	22,458
April	12,699	4,328	5,431	22,458
May	12,699	4,328	5,431	22,458
June	12,699	4,328	5,431	22,458
July	12,699	4,328	5,431	22,458
August	12,699	4,328	5,431	22,458
September	12,699	4,328	5,431	22,458
October	12,699	4,328	5,431	22,458
November	12,699	4,328	5,431	22,458
★ December	12,699	4,328	5,431	22,458
<b>Total</b>	<b>152,384</b>	<b>51,930</b>	<b>65,175</b>	<b>269,489</b>

# ***PGD FPL Support to NextEra Energy***

## ***(Excludes LS Power)***



Contact: Lori Van Tuinen or Renee Carman, Business Services

OPC 007788  
FPL RC-12

11/18/2011

# ***PGD Support Service***

## ***What Teams are covered under the PGD Support Service?***

- Business Services
- Central Maintenance
- Production Assurance
- Technical Services

## ***What services are covered under the PGD Support Service?***

- Overhaul and/or technical support provided by PGD non-plant employees to an NextEra Energy operating plant
- Major Maintenance work performed (CI's, HGP's and Majors), be sure to charge the internal order designated for Major Maintenance CT work only

Payroll hours, employee travel expenses and lab fees



OFC 007789  
FPL RC-12

## **FPL Supervisory Time:** *(Supervising FPL employees)*

- One of loaders charged on the PGD support service markup covers supervisory time. As such, you should not vary your time for hours spent **supervising** FPL employees doing work for NextEra (their time is charged to the PGD Support and loaded for your supervision).
- However, any time that you personally spend doing work directly related to a NextEra site or the NextEra fleet, you will need to code your time accordingly. (Meetings with Manny or Carmine, site visits, weekly calls, annual meetings, etc)

## **FPL Supervisory Time:** *(Supervising NextEra employees)*

- Direct Charge time spent on PIP's, One-On-One's with NextEra employees.



# ***PGD Support Service***

## ***What Teams are not covered under the PGD Support Service?***

- Any non-PGD FPL employee
- Any PGD FPL **PLANT** employee reporting through Roxane Kennedy

## ***What services are not covered under the PGD Support Service?***

**NOTE:** The below support/services require an FPL employee to obtain an internal order (IO) in order to direct charge their time to a project. This internal order is initiated by the NextEra requesting site and obtained through the NextEra Request for Personnel Services (“RFPS”) process.

- Support provided for capital projects
- Support provided for construction projects
- Due Diligence support
- Fabrication Outage Services (FOS)
- North American Power Systems (NAPS) services
- Non-PGD FPL resources (i.e. Power Systems, Copy Center Employees, Mailroom)
- PGD utility plant personnel
- Support provided for transition activities
- Support to plants not operated by NextEra Energy, OSI

**NOTE:** Third party services (any type of contractors) or materials, supplies, rental equipment, hardware, etc. for maintenance should be handled at the individual NextEra plant site location.



# ***PGD Support Service***

## ***FPL Internal Orders***

- Have been established for each NextEra Energy operating project
- For Major Maintenance work performed (CI's, HGP's and Majors), be sure to charge the internal order designated for Major Maintenance CT work only
- For work performed on/at a specific project, charge all expenses to that project's internal order
- For work performed on behalf of an "entire" NextEra Energy fleet, charge the respective common internal order (Wind or Thermal, Hydro & Solar)
- Internal order list is found on the Operational Model.

*Charge payroll and expenses.*





# ***PGD Support Service***

## ***Monitoring of Project Charges***

- PGD Support direct charges to NextEra Energy projects are reviewed by NextEra Energy plant management
- PGD Support common internal order charges are reviewed by PGD Business Services
- Charges to capital projects (RFPS internal orders) are reviewed by site management and PGD Project Management
- Subject to FERC and PSC audits upon request



OPC 007793  
FPL RC-12

# PGD Support Service

## Important Documents and Contacts

The FPL Payroll and Travel Expense Chargeout Policy for NextEra Energy and NextEra Energy Overhaul Support can be accessed on the PGD Operational Model (OpModel)

The screenshot shows the FPL Corporate Portal interface. At the top, it displays the date "November 18, 2011" and a "System Unavailability Alert" icon. The navigation menu includes "My Portal", "My HR Direct", "My Supply Chain", "Our Company", "PGD", "Home", "Policies", "Forms", "Applications", "OpModel", and "Search OpModel/PGD Standards". The main content area is titled "OpModel" and lists various services and documents. Under the "PGD" section, there is a link for "PGD Support Policy". An arrow points from the "Policy & Internal Order List" text to this link. Other links include "FPL Account Structure for Steam and Other Production", "FPL Accounting Dept Location Master File", "FPL Accounting Source Code Definitions", "FPL Asbestos Removal Accounting", "FPL Dual Approver Matrix", "FPL Expenditure Analysis Codes EAC's", and "FPL FERC O&M Account Matrix".

Policy & Internal Order List



OFC 007794  
FPL RC-12

# PGD Support Service

## Important Documents and Contacts - continued

The NextEra Intercompany FPL/NextEra Support Service Policy and Procedure can be accessed on:

**EWeb at: NextEra Energy Resources/Policies and Procedures/NextEra/Accounting/Expenditure Cycle – Purchasing No. 5.5**

The screenshot shows the 'Employee Web' portal. The top navigation bar includes 'About Us', 'HR Direct', 'Corporate Portal', 'University', and 'Contact Us'. The main content area is titled 'NextEra Energy Resources' and features a search bar. Below the search bar, there are two columns of links. The left column lists various corporate policies and procedures, including 'Expenditure Cycle - Purchasing'. The right column lists 'General Corporate Policies' and 'Financial Reporting Cycle'. The 'Expenditure Cycle - Purchasing' link is highlighted, and a list of sub-links is shown below it.

**Employee Web**

NextEra Energy Resources | Business Exchange | Policies and Procedures | Library and Information

**Accounting Procedures and Policies**

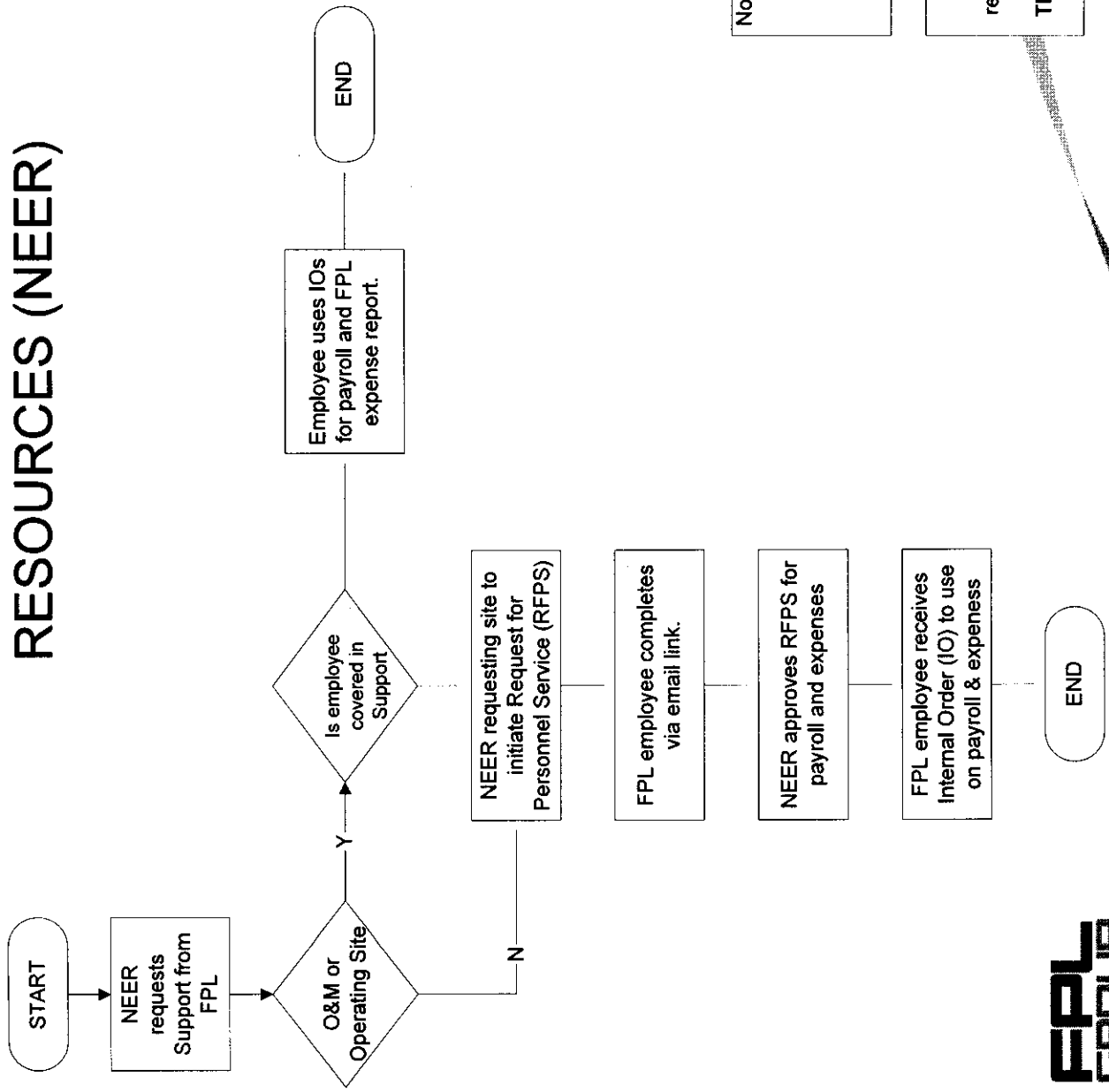
For best printing results, use the "File" and "Print" options. Do not use the "Print" button.

**Expenditure Cycle - Purchasing**

- [5.1 Invoice Approval and Processing](#)
- [5.2 Vendor Maintenance](#)
- [5.3 Executive US Bank Visa](#)
- [5.4 Reimbursement of Employee Expenses](#)
- [5.5 Inter-Company FPL/NextEra Energy Support](#)
- [5.6 Expenditure Accruals](#)
- [5.7 Corporate Procurement Card](#)



# FPL SUPPORT TO NEXTERA ENERGY RESOURCES (NEER)



Note: Teams that are covered in the PGD Support:  
**Business Services**  
**Central Maintenance**  
**Production Assurance**  
**Technical Services**

Note:  
 All outside Contractor service requests get handled at the NEER site initiating the request.  
**This is not to be run through the PGD Support.**

OPC 007796  
 FPL RC-12



## CO Settlement Process – General Overview

CO Settlement is the system process that clears costs from an Internal Order or Work Breakdown Structure (WBS), moving the costs downstream to a final WBS, final cost center or to CWIP. The settlement process is executed by the SAP Control Group via the month-end close process.

Intercompany charges are posted to internal orders (I/O's) that are specifically setup to move charges between affiliated entities. The affiliate I/O includes the following data elements:

1. The I/O, WBS, or Cost Center that will receive the charges from the I/O
2. The settlement rule that indicates how the costs are to be allocated
3. The FPL WBS on which the intercompany charges are budgeted

During the settlement process, costs that have accumulated in each I/O are moved to I/O, WBS, and/or Cost Center based on the settlement rule that includes the data noted above. The settlement rule will further allocate the charges so that the costs are properly reflected in the records of both the sending and receiving entities.


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**Q.**


Please provide the most recent bills to and from each FPL affiliate and indicate who approves payment by name, title and department for each line item.

**A.**

Consistent with FPL's general objection to providing affiliate information unrelated to FPL's cost of service, FPL is providing information regarding bills from FPL affiliates to FPL.

	<b>POLICY &amp; PROCEDURE</b>	Procedure #:
	<b>AFFILIATE MANAGEMENT FEE</b>	Rev Date: 10/25/2011
		Responsibility: NEER ACCOUNTING

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## 1. SCOPE

This document describes NextEra Energy Resources, LLC (“NEER”) accounting policy and procedure for establishing and maintaining an Affiliate Management Fee (“AMF”) for its affiliated entities.

## 2. OVERVIEW

Resources shared between regulated and non-regulated activities cannot result in subsidization by the regulated entity on behalf of its affiliates.


NEER provides expertise and services to its affiliates operations through both direct project activities and shared governance, compliance, accounting, legal, human resources, information systems, and other support functions.

- **Direct** – Direct project activity costs are costs of resources used exclusively for the provision of services that are readily identifiable to an activity assignable to an entity. An example of a direct cost would be Human Resources charging an affiliate for specific recruiting activities for that affiliate.
- **Shared** – Shared support function costs are costs of resources shared by two or more entities for which no identifiable or cost effective causal relationship exists. The costs associated with NEER’s senior management team is an example of a shared cost.

The AMF is a shared services concept designed to properly identify and allocate shared cost to the benefiting affiliates. This management fee is based on a cost pool of shared services, which is allocated based on specific drivers (where available), or the Massachusetts formula. The Fee is billed monthly based on budget, and trued-up to year-end actuals during the last quarter of the current year and then again during the first quarter of the subsequent year as needed. The fee may be revised during the year to reflect significant changes, such as merger and acquisition activities. Examples of services provided include:

- Tax Accounting and Compliance
- General Accounting Compliance ( e.g., SOX)
- Information Management
- Human Resources
- Corporate Reporting
- General Counsel
- Governance & Executive Oversight



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### 3. ACCOUNTING PROCEDURE

#### 3.1 Support Identification

Support of Affiliates is identified and confirmed annually in conjunction with the budget cycle. A current list of all the Functional Areas is obtained from NEER Management Reporting and reviewed by Affiliate and NEER management to determine which areas are providing support (direct or shared) to the Affiliate.

#### 3.2 Shared Services and Direct costs

Once the Functional Areas providing support are identified and confirmed, the owners of the relevant functional areas meet with the Affiliate to review and discuss the nature, scope, and mechanics of the relevant functional area and identify any additions/deletions/changes/potential changes in the direct cost and shared services being provided.

#### 3.3 Cost Pool Determination

The shared services costs must be segregated and captured on both a budgeted basis and an actual basis. Ideally, this is accomplished through use of separate budget line items and work breakdown structure ("WBS") projects. These budgeted costs are combined to obtain estimated shared cost pools for the year which are then allocated to Affiliates using specific drivers (where available) or the Massachusetts Formula (see 3.4 below.)

#### 3.4 Cost Allocation


Costs are allocated to the shared service recipients via the use of cost drivers. Options for cost drivers are reviewed, and where there are no specific drivers identified or reasonably obtainable, the Massachusetts Formula is used. The Massachusetts Formula has been an industry standard for rate-regulated allocations for many years. It takes the weighted average of payroll, revenues, and average gross property, plant, and equipment ("PP&E") for each of the involved recipients of the shared service. The forecasted amounts for each of the three components mentioned are collected from NEER and the Affiliates and given equal weight. A weighted average is then computed to yield a ratio and allocate the costs. The Massachusetts Formula is updated for merger and acquisition activity as needed.

#### 3.5 Cost True-ups

The shared cost pools are periodically trued up to actuals -- usually in the fourth quarter of the current year and again in the first quarter of the following year, as needed. The cost pools will also be trued up to actuals for any merger and acquisition activity.

#### 3.6 Review of Costs and Sign-off by Cost Recipients

All allocated costs must be reviewed and approved by the recipient. Generally, this is accomplished in conjunction with the budget cycle during the AMF annual review and updated as noted in sections 3.1 through 3.4 above.

	<b>POLICY &amp; PROCEDURE</b>  <b>AFFILIATE MANAGEMENT FEE</b>	Procedure #:
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### Exhibit A – Definition of Terms

**Affiliates** – Companies that are related to each other due to common ownership or control.

**Cost Driver** – A measurable event or quantity which influences the level of costs incurred and which can be directly traced to an origin of the costs themselves.

**Direct Cost** – Costs of resources used exclusively for the provision of services that are readily identifiable to an activity assignable to an entity.

**Massachusetts Formula** – The weighted average of Revenue, Payroll, and average Property, Plant, and Equipment. It is an industry standard for rate-regulated allocations.

**Non-regulated** – Refers to services or products not subject to rate regulation by regulatory authorities.

**Regulated** – Refers to services or products subject to rate regulation by regulatory authorities

**Shared Cost** – Cost of resources shared by two or more entities for which no identifiable or cost-effective causal relationship exists.

**Subsidization** – The recovery of costs from one class of customers, business unit, or entity that are attributable to another

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**Q.**

Please provide the documents underlying, supporting, or comprising the example of the application of the Massachusetts Formula calculation for FPL and Next Era Resources called for by Citizens' Interrogatory no. 14.

**A.**

FPL assumes this request is referencing OPC's First Set of Interrogatories No. 13, not 14 as referenced in the request.