

REDACTED

FIRST REVISED

EXHIBIT B

REDACTED

1 net of def taxes and selling exps.
2 , each offices of the Co. is authorized
3 to execute.

4 Aviation Asset Description ckh 'A'



10 6) A) inventory spare parts, b) ground support
11 equipment c) tools, D) office furn + comp.



15 Aggregate market price of: \$ 27,308,253

16 aircraft - \$ 26,659,000

17 parts/tools, equip. \$ 625,545

18 office furn + equi. \$ 23,708

19
20 Net Book Value aggregate is \$ 22,022,469

21

22

1 2/25/11 Unanimous consent of the Property Release
2 Committee of the B of D in lieu of meeting.

3
4 release of the parcel 931-R-696 from the
5 lien of Mortgage + Deed Trust

6
7 3/1/11 same as above
8 parcel 932-R-697

9
10
11
12
13
14
15



16
17 5/12/11 Annual appointment of Assistant officers.
18 written consent, in lieu of meeting
19 5/12/11 resolved, the selected directors of the Co.

20
21 5/20/11 Unanimous consent of the Property Release
22 Committee

23 Release of parcel 933-R-968 - Broward Co
24 from the lien of Mort + Deed of Trust

25
26 7/28/11 same as above
27 parcel 931-R-699 - Broward County

28 11/10/11 same as above
29 parcel 937-R-700 Hendry County 8p3

1 1/2/12 Notice

2 Gene F. St Pierre resigns as VP, Fleet Support

3

4 1/5/12 Unanimous consent of the Property Release Committee
5 of the Board of Directors in lieu of meeting

6

7 Release of Parcel # 939-R-078 - Charlotte County
8 from the lien of said Mortgage + Deed of Trust

9

10 1/31/12 Unanimous consent of the Governance Committee
11 of the Board of Directors

12 Appoints Pamela M. Rauch as VP Development
13 and External Affairs

14

15

16 2/8/12 Approval of a new line of credit agreement
17 Aggregate amt at any one time of 2.5 billion

18

19

20 2012 Corporate Revolving Credit agreement dated 2/9/12
21 was attached

Reg 29

CONFIDENTIAL

6/27/12

Northern Board of Directors Minutes

W

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

Title Northern Board Minutes
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

2/18/11
Discussed Scott's reassignment to PSC & start of training - not blocked
Discussed nuclear wastes & outages
[Redacted]

3/18/11
Discussed Fukushima & EPA
5/20/11
[Redacted]

Black-out sentences related to licensing of the plants
& discussions of Fukushima

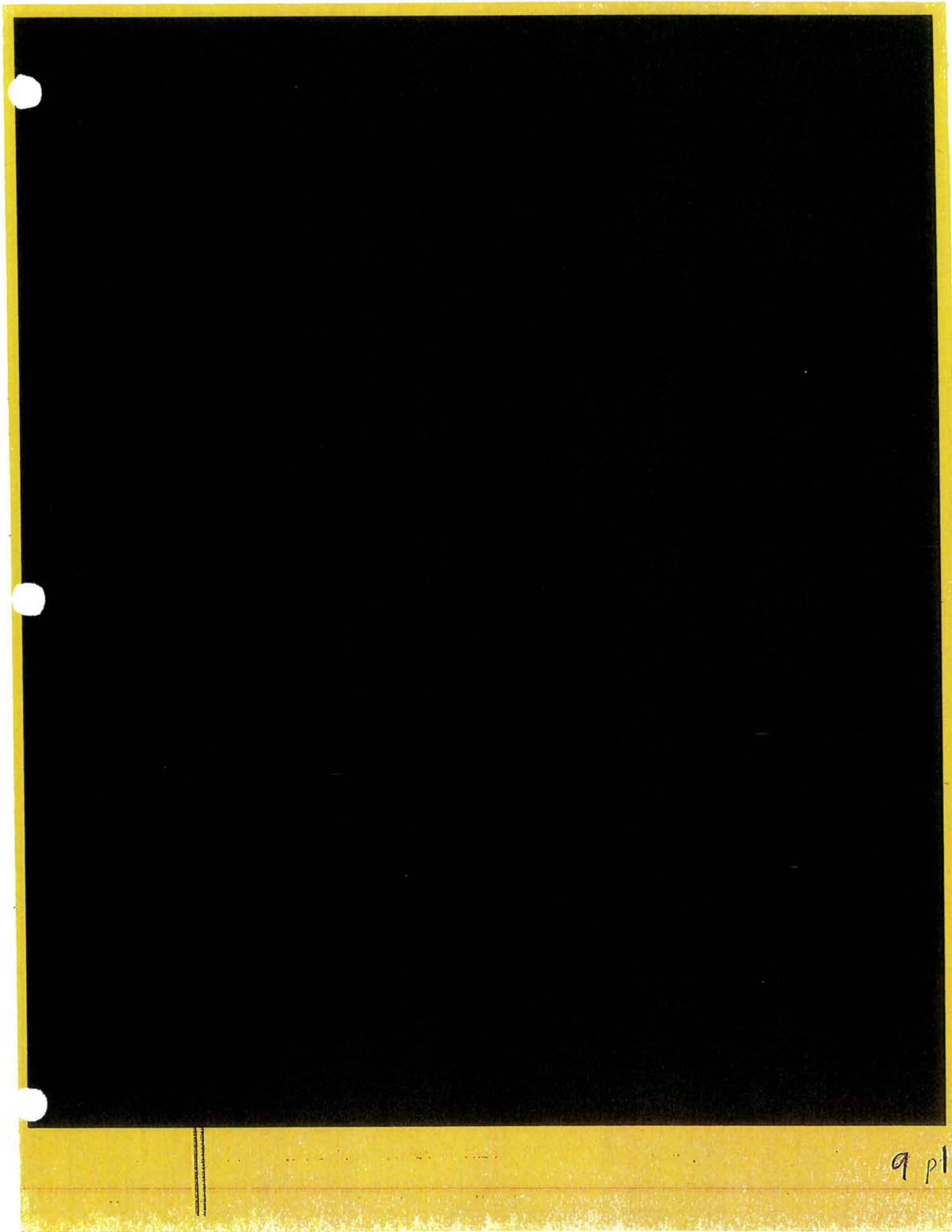
Black-out part of a paragraph related to negotiations
with the Int'l Brotherhood of Electrical Workers

Discussed Cap exp plan, OIG's site plan & surplus
depreciation, purchase of Vev

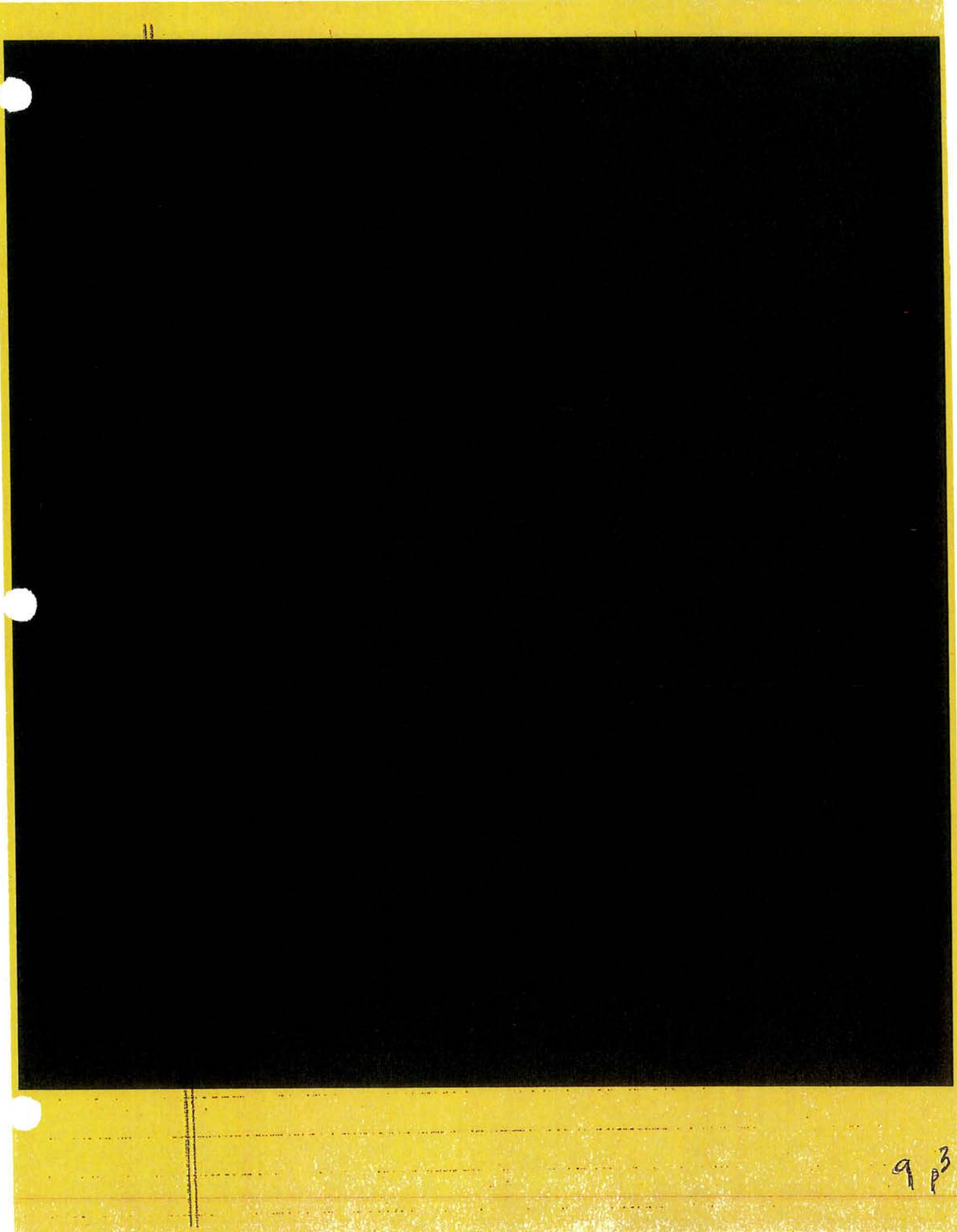
7/27/11
20. 2007 In. Dept. Review of FPL's financial records
21. Discussed Env. Matters
22. Reviewed Cal. State Law Bureau forecast &
23. Bureau with Crystal River
24. Discussed Rate Case assumptions & Demand Side
25. Mgmt Goals
26. Discussed FPL's dependence on gas - largest increase w/
27. Consumers of gas in US

10/11/12
28. Ratification of labor agreement
29. Discussed Risks
30. Script changes FPLE's
31. Cyber security
32. Nuclear Fleet at Turkey Point NOT meeting nuclear
33. operability factor because of forced outages at TP -
34. some blocked out in paragraph
35. Review of Renovations shown Management of Risk
36. Audit Committee report on asset impairment & surplus
37. Depreciation - part of paragraph blocked out

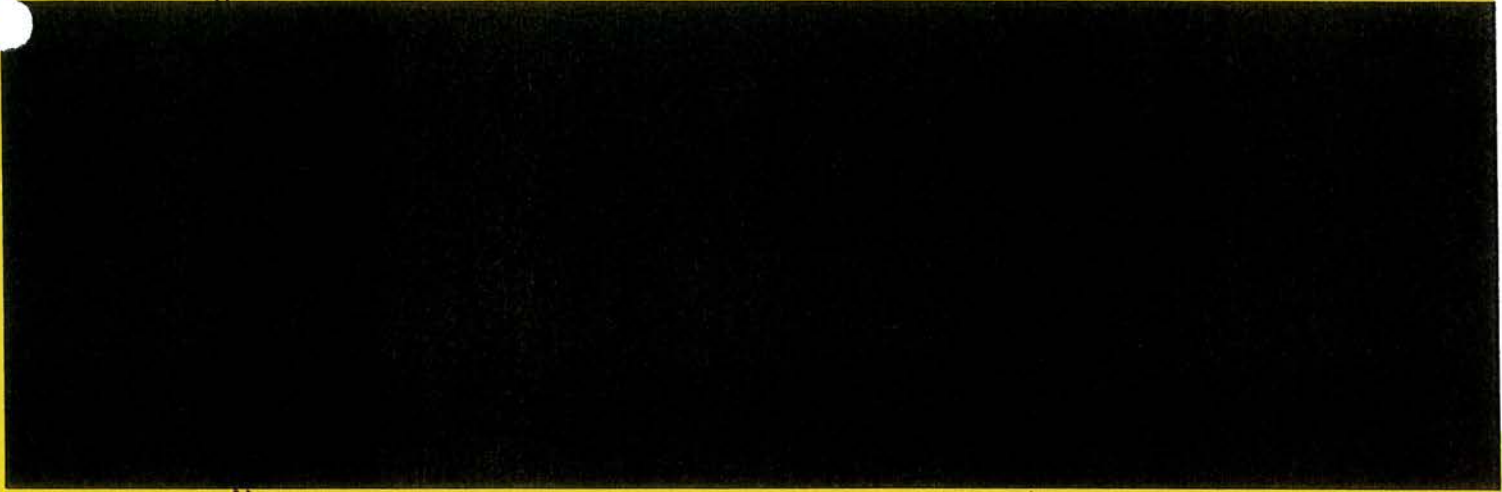
8-2p1



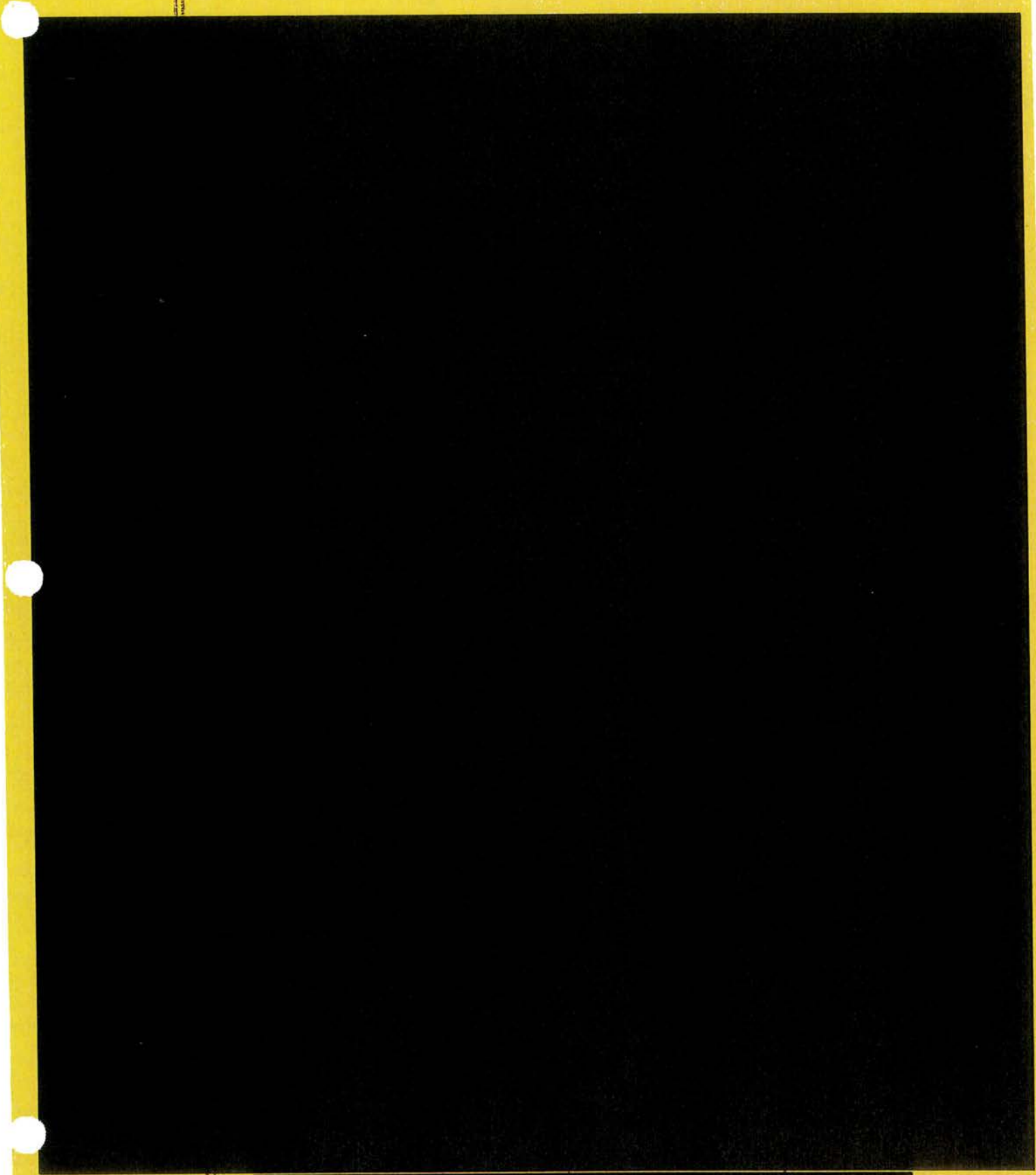
9 p1



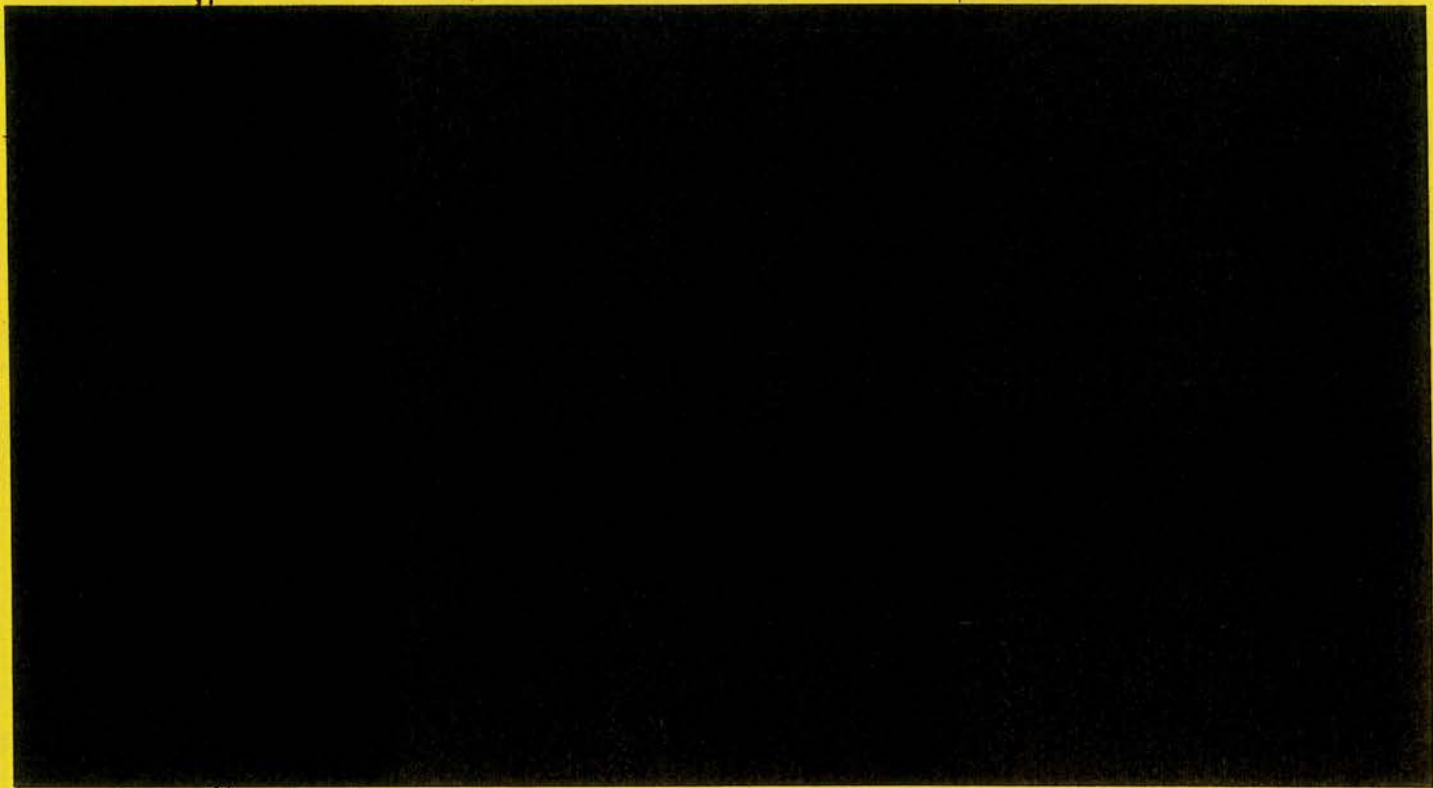
9 p3



© 2000 by the American Psychological Association
0893-3200/00/\$12.00 DOI: 10.1037/0893-3200.15.3.305



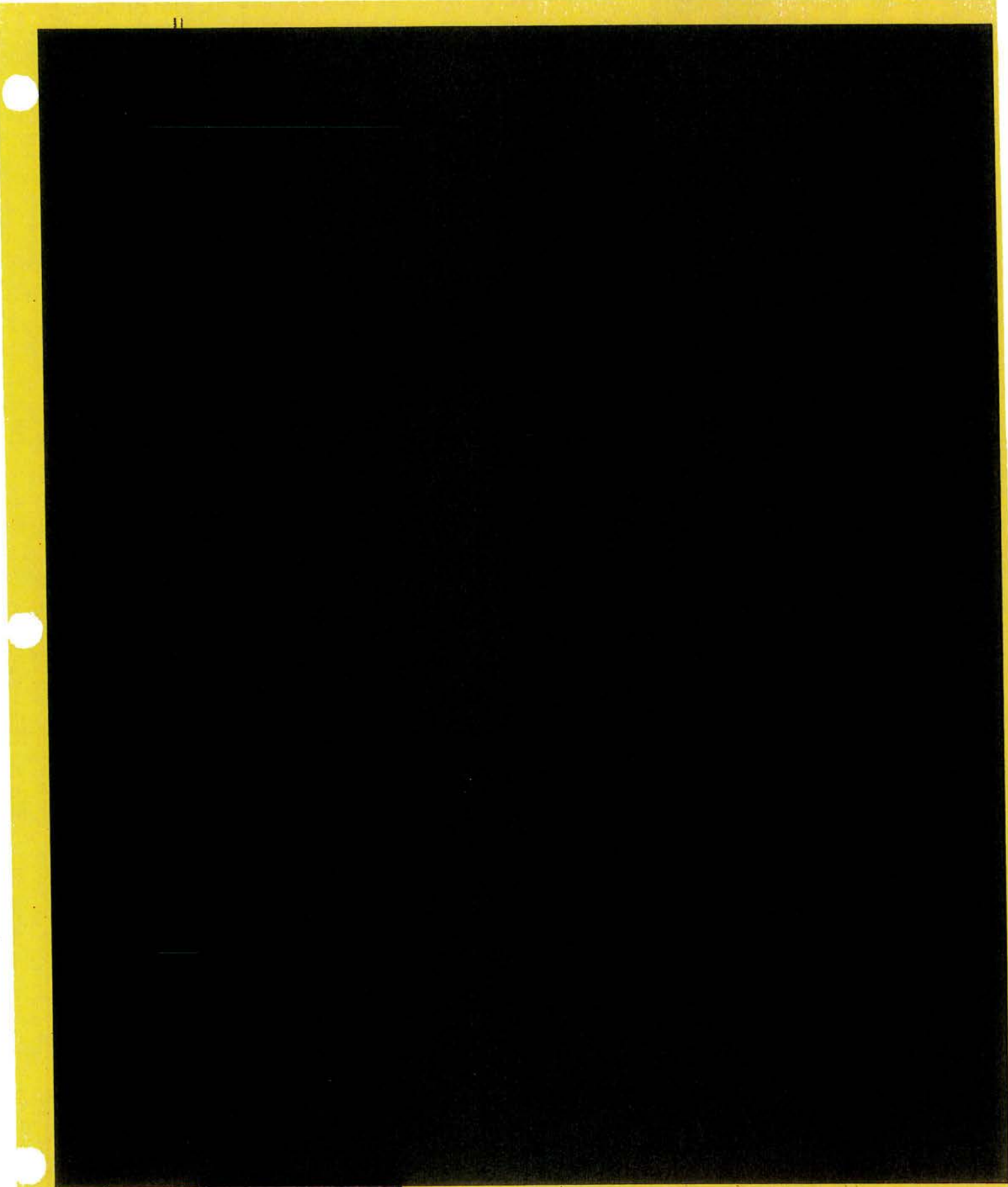
9 p 5

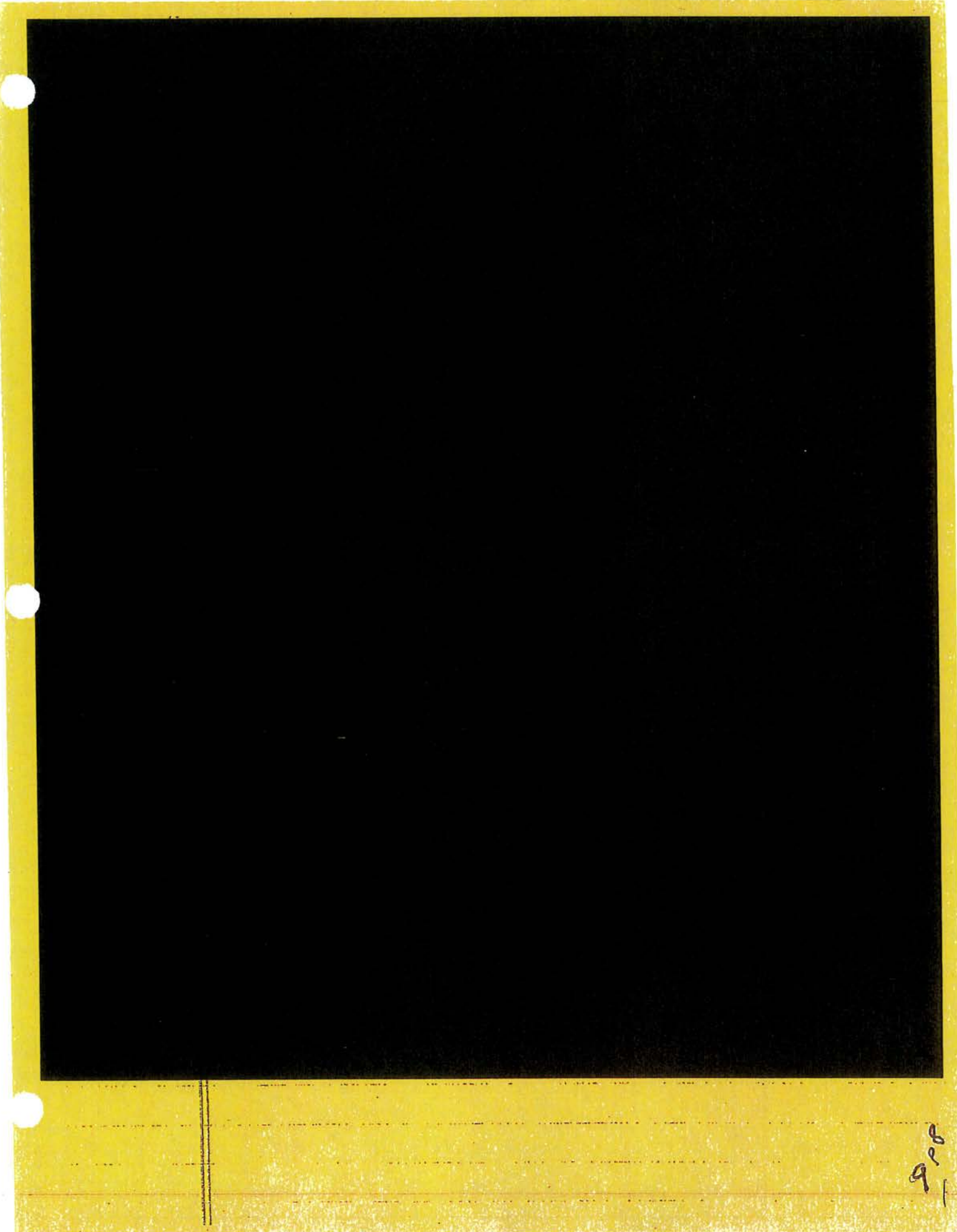


SECRET

14-00000

9 pb



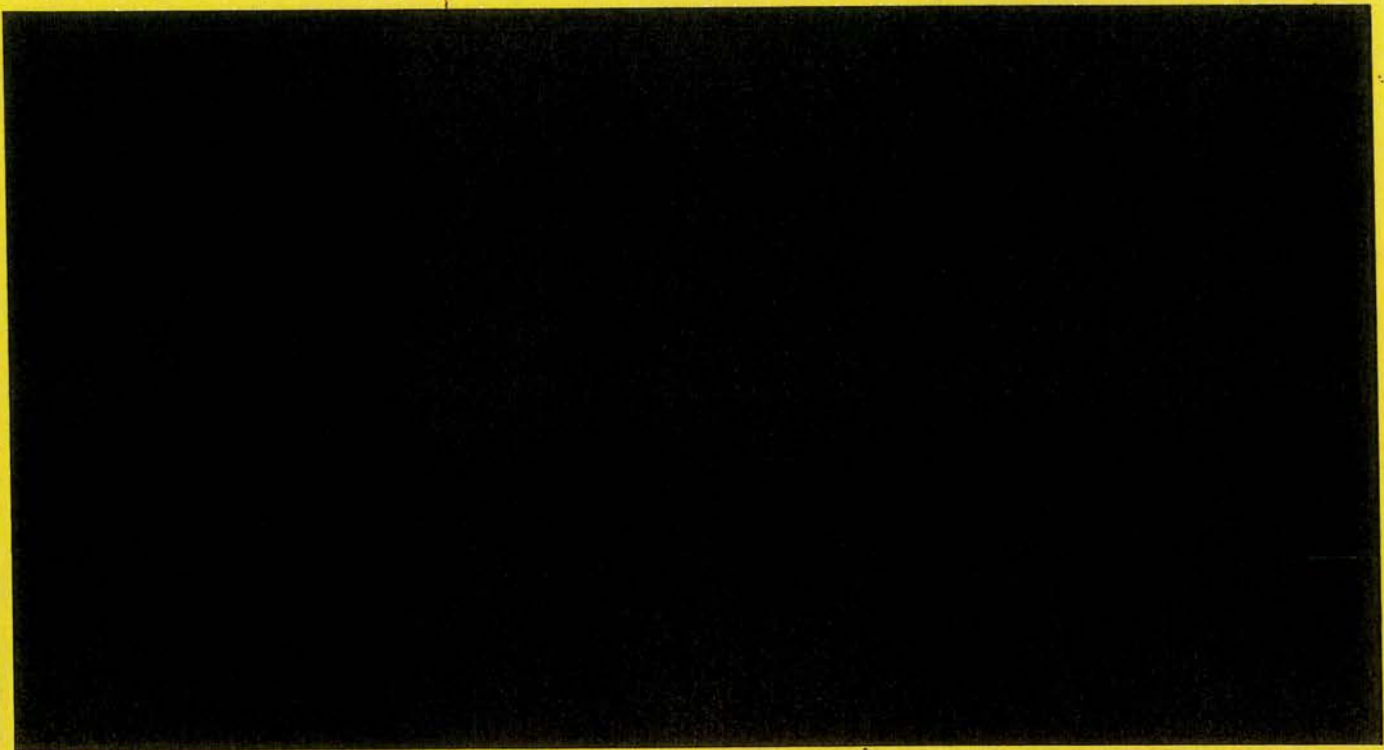


998
1

9 p 9

RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

9-10/11

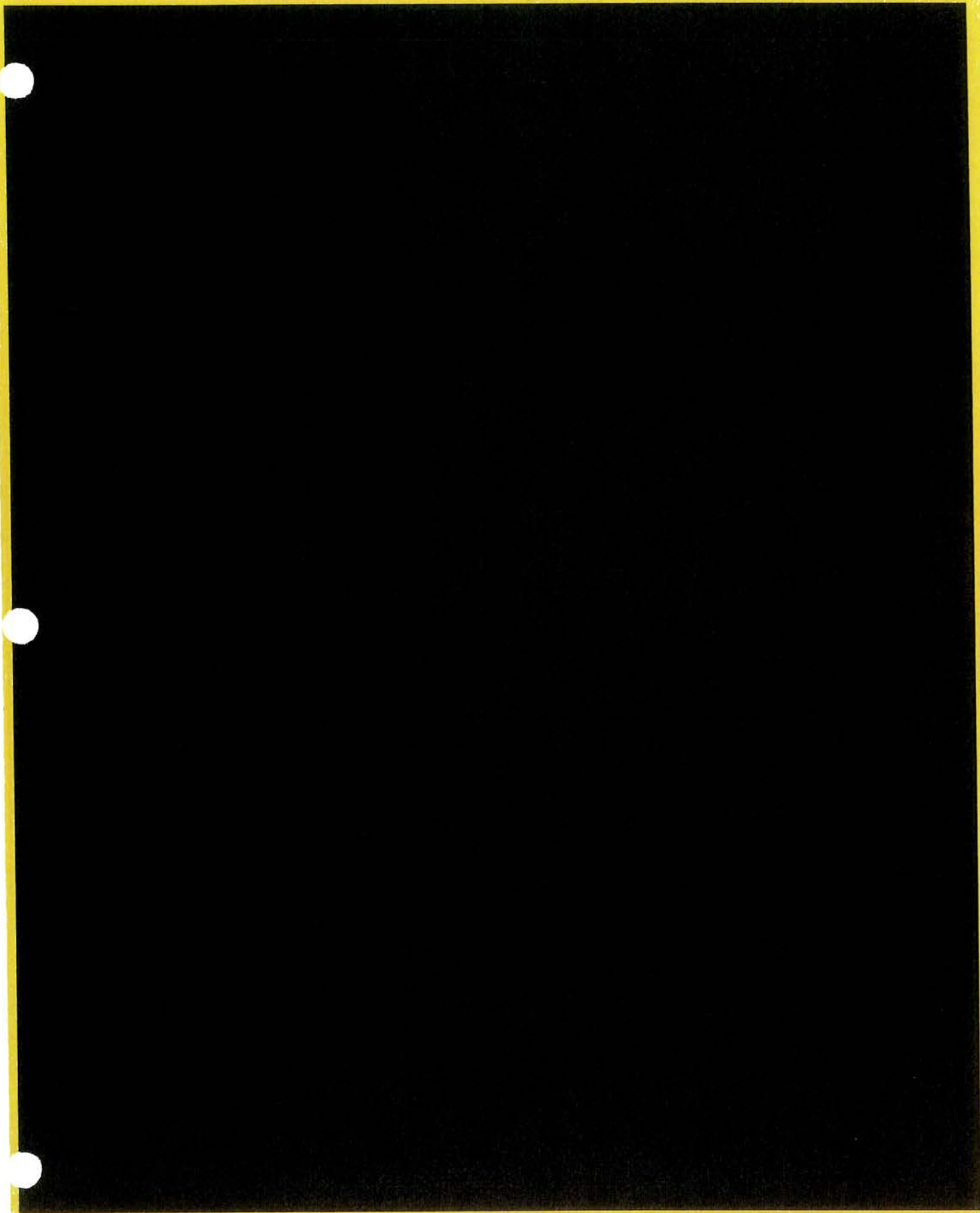


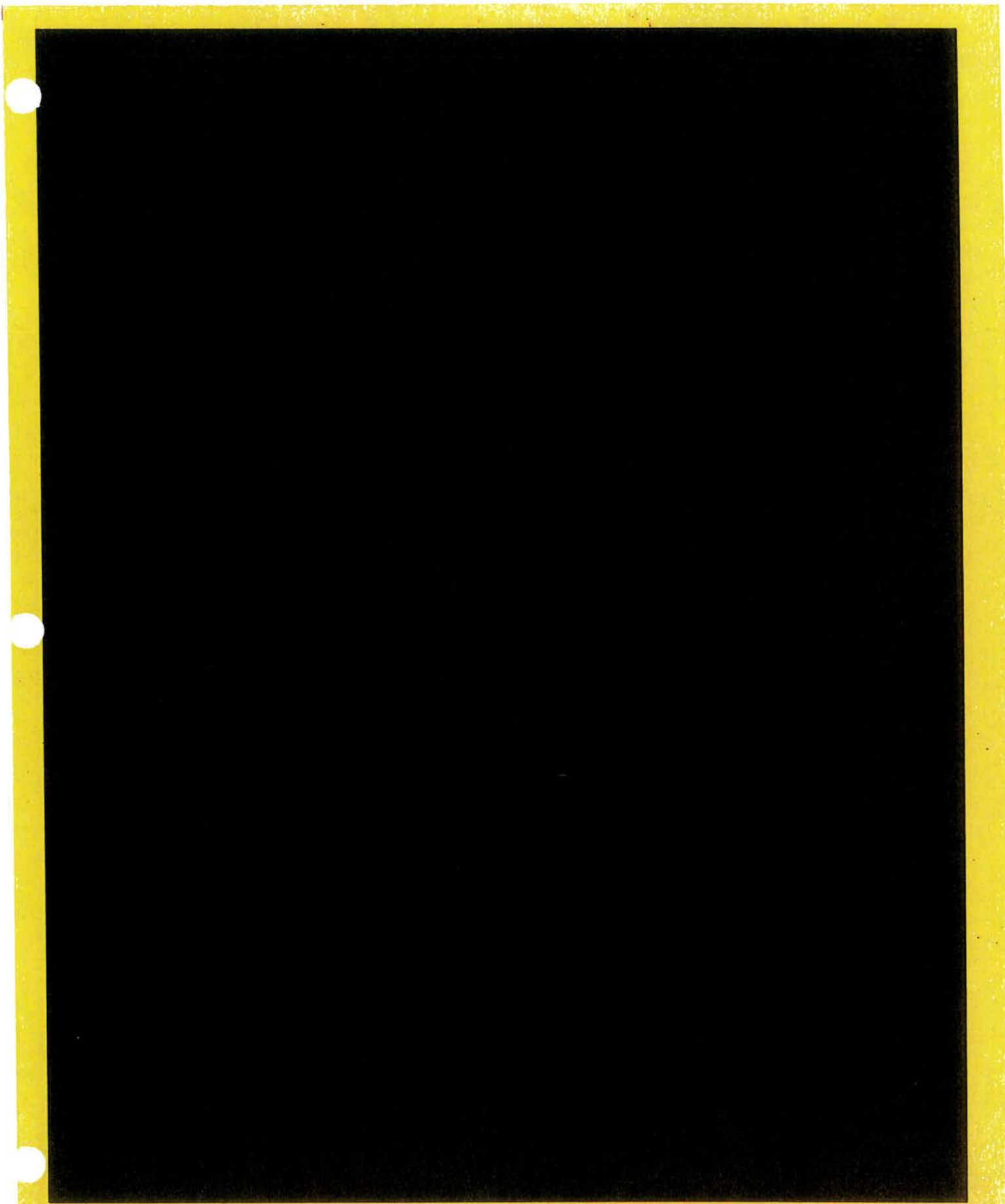
RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

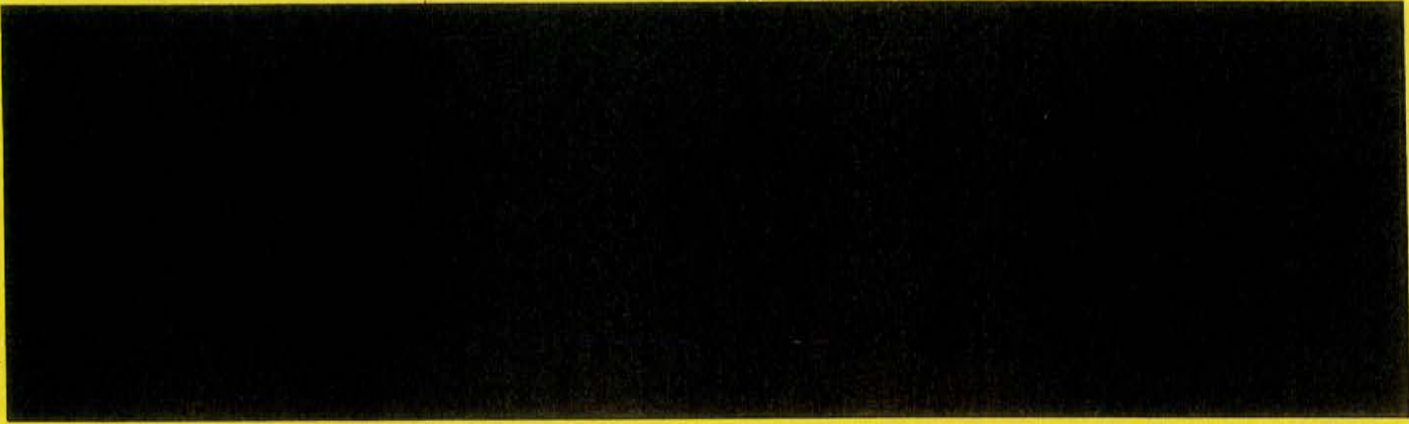
9-104

1
RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

9-126





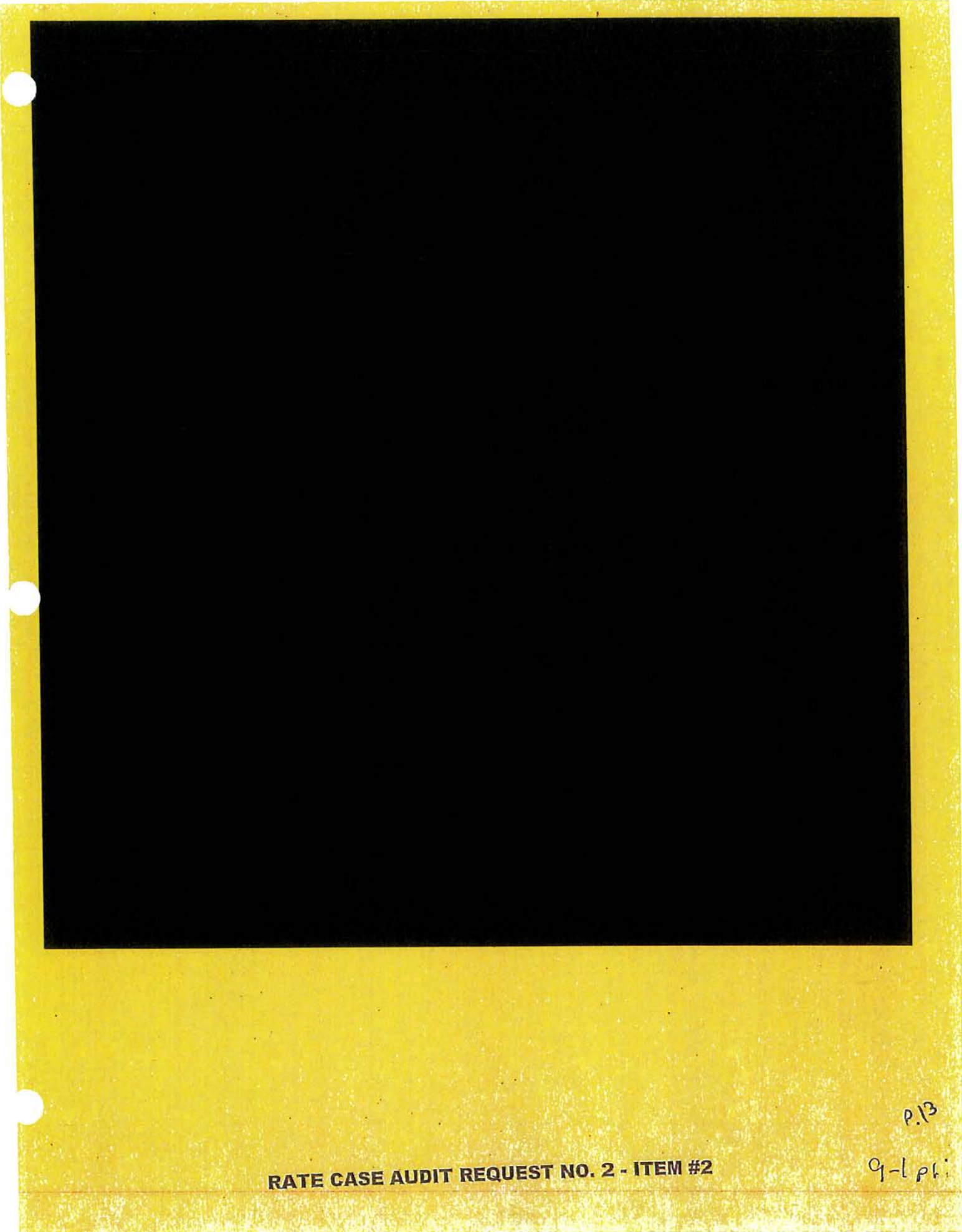


RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

9-1 p11

RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

9-1 p12



RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

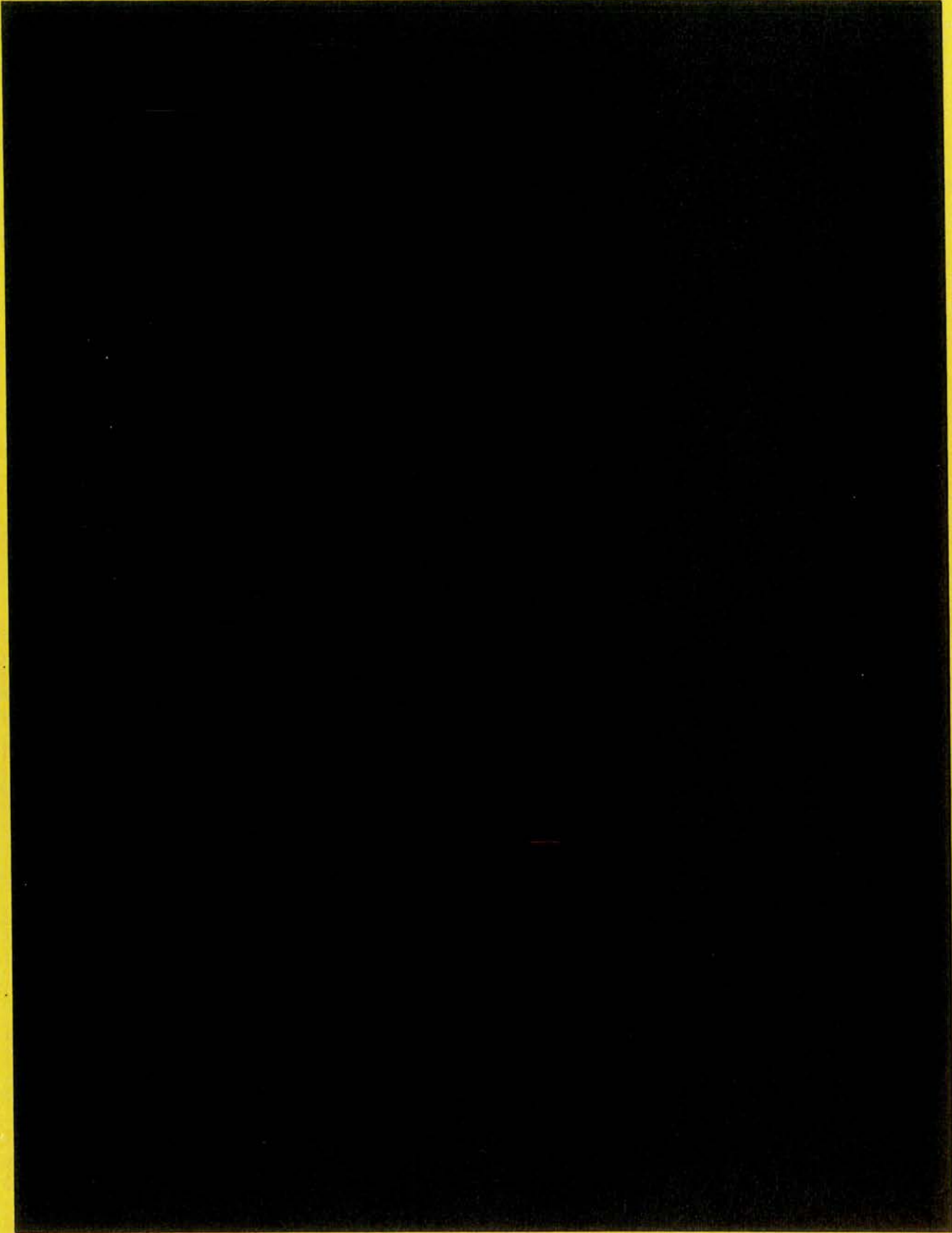
P.13

9-1 pt.

RATE CASE AUDIT REQUEST NO. 2 - ITEM #2

9-1 p15

9-1
1.01



9-1
102

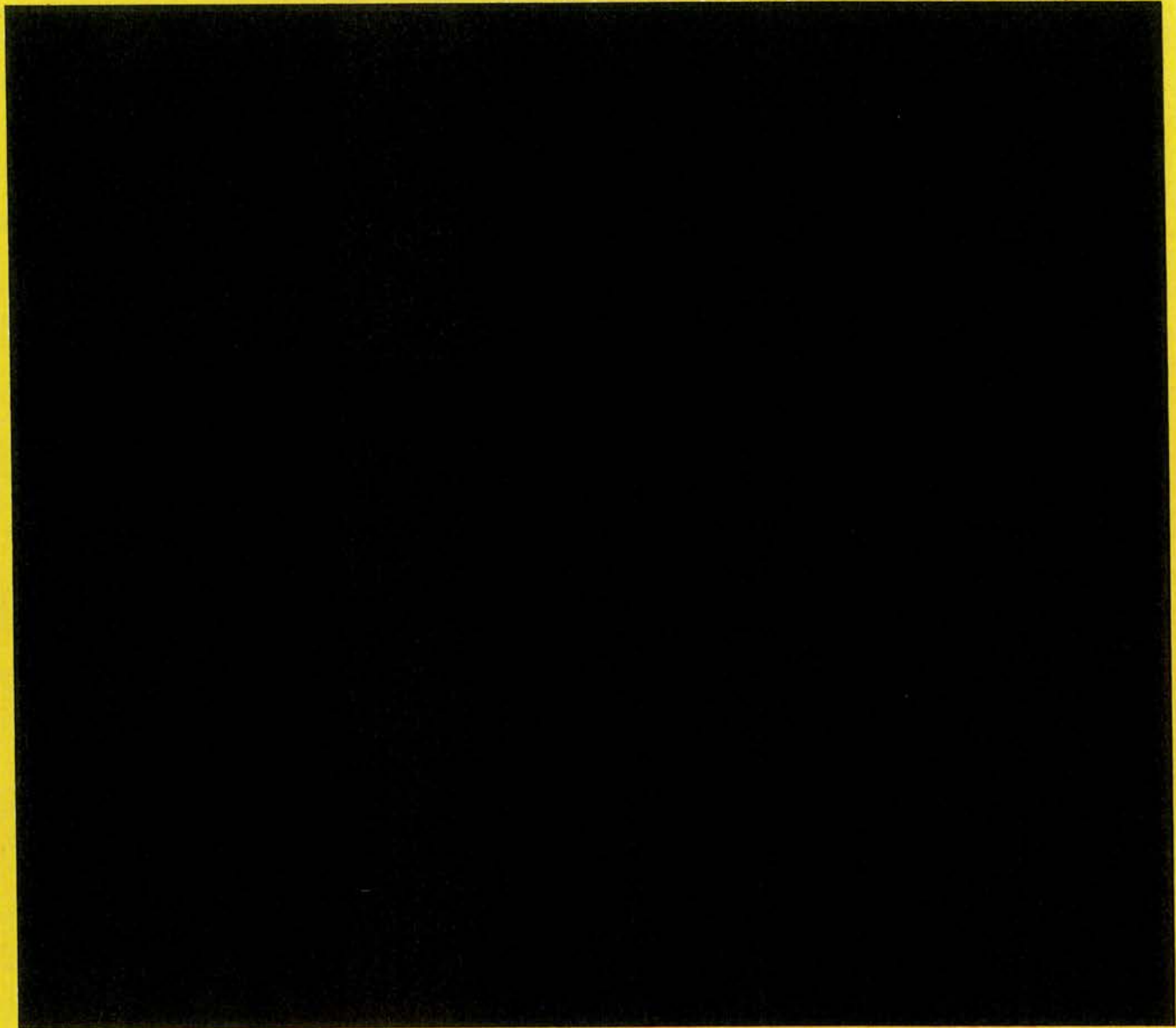
9-1
IP 3

9-1
1/24

91
1 p5

9-1
1 p6

9-1
1P7



9-1
1 P8

A

B

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

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

7 Title Co. Sale

raw
6/27/12
6/29/12

C D E F G H I

10
11
12
13
14
15
16
17
18
19
20
21

Summary of GO Agreement of Purchase and Sale

- 1 Sales Price was \$37,000,000
- 2 Settlement Agreement with FPL and GO buyer (Orot Flagler, LLC) of GO agreed that Orot would pay broker [redacted] for negotiating sale.
- 3 Sales Date was September 20, 2010; Closing Date was April 28, 2011
- 4 Seller will lease a portion of the property from buyer [redacted] SF at [redacted] and 875 parking units - [redacted]
- 7 Lease Agreement dated 4/28/2011

		4/29/2011	YE ADJ	12/31/2011
11 Recorded sale		16-13.2.1	\$ 56,091,460	\$ 56,080,262 (1)
22 UPIS			\$ 524,013	\$ 524,013
23 PHFU			136,266	136,266
24 Const not Classified			33,858	573,386
25 CWIP			584,893	90,000
26 Est construction costs			(24,614,072)	(24,614,072) (1)
27 Reserve			\$ 32,756,419	\$ 32,789,855
28 NBV			\$ 33,437	
29 Sales Price		16-13.2.1	37,000,000	37,000,000
30 less closing costs			(268,174)	(419,769)
31 Gain on Sale per audit			3,975,407	3,790,376
32 Gain on Sale per GJ			3,975,407	3,790,376
33 Variance			\$ (0)	\$

34 12 In 2011, Acct 931 - Rents increased 556% from 2010 and 413% from 2006. For 2013, it's projected to be 119% greater than 2011.
35 13 Cost benefit analysis:

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

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

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

51 Note 1: See WPs 16-13.2.6 to
52 16-13.2.8 for FPL's
53 cost benefit analysis,
54 which included operating
55 costs from 2008 + 2009
56 to project to YE 2010.

CONFIDENTIAL

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

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

16-13.2.5
20 = 31,466,190

SOURCE As Referenced

16-13.2

1 IO 2005 0642 General Office Building and Land Sale
 2 9250 W. Flagler Street, Miami Fl

- B
 3
 4 Sale Price: General Office Building and associated land
 5 Less:
 6 Closing costs
 7 Prorated Taxes
 8 Credit April Rent
 9 Credit May Rent
 10 Title Insurance
 11 Improvement Agreement
 12 Plus Buyer Tree Credit
 13 Amount Received CARMS:

D

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

kw 6/27/12
 D
 2/15/12

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

	\$ (37,000,000.00)	
16-13.2.5	\$ 524,013.04	16-13.2.1
	\$ 31,477,388.53	
	\$ 11,924.03	
	\$ 256,250.00	
	\$ 136,266.29	
	\$ 33,857.59	
	\$ 584,893.41	
	\$ (3,975,407.11)	

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

W SOURCE
 PBC

CONFIDENTIAL

(P1) P3

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

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

Note: 1
Note: 1 and Note 2.

(need more information on this from CRE)

CONFIDENTIAL

PBC

16-13.2.1

Assumptions - Sale of G.O.

Tax Rate
38.58%

Capital	Ratio	FPL Cost of Capital		Weighted Cost of Capital	
		Cost	Pretax	Pretax	After Tax
Equity	40.88%	5.25%	2.15%	1.3183%	
Debt	59.12%	11.00%	10.59%	6.5032%	
Total	100.00%	0.00%	12.73%	7.8215%	

Book Gain

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

Tax Gain

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue	9,493	9,493		7,039	7,039		12,654	12,654		
Customer Revenues	37,000			7,039	7,039		12,654	12,654		
Sale of G.O.	46,493	9,493								
Total Revenue										
Operating Expense							37			
G.O. Expense				16	16		4,655			
Reconfiguration & Moving Expense	1,812	16								
Relocation Expense							(1,751)	12,654		
Pre-tax Cash Flow	34,951	1,390		(1,676)	(6,901)		676	(4,881)		
Taxes	(13,482)	(536)		647	2,662					
Tax Shield	7,381									
NPV	28,924	3,318		(838)	(1,030)	(4,239)	(838)	(1,076)	7,773	

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

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

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

CONFIDENTIAL

2 SURGE
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39

Title
WRIS

2/15/12
2/15/12

16-13.2

A B C D E F G H

SOURCE
PRG

1 Sale Assumptions

[Redacted Table]

15 Sale Assumptions

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

20 O&M Assumptions (\$2010)

21	Maintenance Costs	\$1,251,013			
22	Administration Costs	\$510,874			
23	O&M Maint Projects	\$147,712			
24	Utilities Costs	\$1,989,842			
25	Security O&M Costs	\$689,519			
26	Taxes - Real Property	\$851,254			
27	Taxes - Personal Property	\$516,981			
28	Liability Insurance	\$20,650			
29	Depreciation	\$1,505,074			
30	Total O&M	\$7,584,929			

31 Ongoing Service Expense (\$2010)

32	Helicopter	\$316,325			
33	Cafeteria	\$128,048			
34	Health Center	\$905,388			
35	Fitness Center	\$367,408			
36	Total O&M	\$1,717,169			

37	Maintenance Costs	\$938,260	Changed to equate to 75% of costs	\$312,753
38	Administration Costs	\$383,158	Changed to equate to 75% of costs	\$127,719
39	O&M Maint Projects	\$110,784	Changed to equate to 75% of costs	\$36,928
40	Utilities Costs	\$1,492,382	Changed to equate to 75% of costs	\$497,461
41	Security O&M Costs	\$689,519		\$0
42	Taxes - Real Property	\$425,832	Changed with cost borne by buyer	\$425,832
43	Taxes - Personal Property	\$318,981		\$0
44	Liability Insurance	\$20,650		\$0
45	Depreciation	\$4,679,363		
46	Total O&M			

47	Reduction of expenses	508		
48	Reduction of Property tax	622		
49	Reduction of leased space	172		
		1302		

16-13.2.8

Title WRIS

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

11/12/12
MWH

CONFIDENTIAL

Kw
6/27/11

CONFIDENTIAL

8/15/11

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

B

BUY-SELL CLOSING STATEMENT

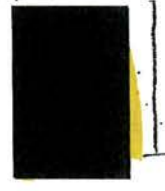
5 Title KPIS

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

G CREDIT BUYER
H CREDIT SELLER
\$37,000,000.00 16-13.2.5

12 Purchase Price
13
14 Deposit (held by Closing Agent)
15 Proration of 2011 Real Estate Taxes from 1/1/2011 to 4/28/2011 (See Note 1)
16 Seller Improvement Agreement Credit
17 Seller Title Insurance Cost Credit
18 Credit for April Rent - FP&L (3 days)
19 Credit for May Rent - FP&L
20 Buyer Tree Credit

\$7,700,000.00
① \$315,909.56 16-13.2.5



TOTAL DUE SELLER:
LESS CREDITS TO BUYER:
BALANCE DUE SELLER FROM BUYER:

\$8,000.00 16-13.2.5
\$37,008,000.00
\$8,541,246.67
\$28,466,753.33

21
22
23

I SELLER'S COSTS:

24 Seller hereby authorizes the deduction of the following described costs from the Total Due Seller and hereby requests and directs the Closing Agent to disburse directly to the persons hereinafter named the following amounts to cover Seller's costs:
25
26 1. To the Clerk of Court, Miami-Dade County in payment for the following:
27 a) 1/2 Documentary Stamp Tax on Special Warranty Deed
28 b) 1/2 Miami-Dade County Surtax
29

\$111,000.00
\$83,250.00
\$194,250.00 16-13.2.5

L TOTAL SELLER'S COSTS:

30

31 $\frac{315,909.56}{4} = 78,977.39 \times 12 = 947,729$ 16-13.2
32



Page 1 P2
16-13.2.11
16-13.2.

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

CONFIDENTIAL

*W. G. Hall
 12/15/12
 87*

5 BUYER'S COSTS:

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

9	1. To the Clerk of Court, Miami-Dade County in payment for the following:		
10	a) 1/2 Documentary Stamp Tax on Special Warranty Deed	\$111,000.00	
11	b) 1/2 Miami-Dade County Surtax	\$83,250.00	
12	c) Documentary Stamp Tax - Loan	\$48,000.00	
13	d) Intangible Tax - Loan	\$35.50	
14	e) Record Special Warranty Deed (4 pages)	\$154.50	
15	f) Record FPL Easement (18 pages)	\$95.00	
16	g) Record Fibernet Easement (11 Pages)	\$35.50	
17	h) Record Termination of Easements (4 Pages)	\$154.50	
18	i) Record Mortgage (18 Pages)	\$95.00	
19	j) Record Assignment of Leases (11 Pages)	\$52.50	
20	k) Record UCC Financing Statement (6 Pages)	\$500.00	
21	n) Miscellaneous Recording and Filing Costs		
22	SUBTOTAL		\$327,372.50

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

24	[REDACTED]		
25	c) FF9 Endorsement, Survey Endorsement		
26	d) Title Search and Examination Fee		
27	SUBTOTAL		

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

29	4. To FP&L for Electrical Deposits:		
30	[REDACTED]		
31	[REDACTED]		

TOTAL BUYER'S COSTS:

32	H	I	J	K	
33	SELLER'S SUMMARY			BUYER'S SUMMARY	
34	BALANCE DUE SELLER FROM BUYE	\$28,466,753.33	BALANCE DUE SELLER FROM BUYER		\$28,466,753.33
35	PLUS DEPOSIT	\$7,700,000.00	PLUS BUYER'S COSTS		\$902,695.08
36	LESS SELLER'S COSTS	(\$194,250.00)	LESS NET LOAN PROCEEDS		(\$23,823,299.50)
37	NET CASH DUE TO SELLER	\$35,972,503.33	TOTAL CASH DUE FROM BUYER		\$5,545,148.91

SOURCE



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

16-13.2.12

A SOURCE

B 1-2-11

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

C SOURCE

D 1-2-11
12
13
14
15
16
17
18
19
20
21
22

E F G H I J K L M

#	Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	Pg 1 of 27	200911	1	1,000,000.00	4500540529 @	11/10/2009	1,000,000.00	-	Siemens	PO amount [redacted]
2	Pg 5 of 27, Item 1	201006	1	7,742,550.00	4500546093 @	6/1/2010	7,742,550.00	-	Toshiba	PO amount [redacted]
3	Pg 5 of 27, Item 2	201006	1	39,475,800.00	4500540529 @	6/30/2010	39,475,800.00	-	Siemens	PO amount [redacted]
4	Pg 9 of 27, Item 1	201009	1	20,237,900.00	4500540529 @	8/9/2010	20,237,900.00	-	Siemens	PO amount [redacted]
5	Pg 9 of 27, Item 2	201009	1	1,192,896.00	4500591289 @	9/7/2010	1,192,896.00	-	Zachry Industrial	Statement included two invoices. Ok DD
6	Pg 10 of 27	201010	1	3,235,150.00	4500591289 @	9/30/2010	3,235,150.00	-	Nooter/Eriksen	A
7	Pg 15 of 27	201101	1	6,203,059.00	4500590840 @	1/6/2011	6,203,059.00	-	Zachry Industrial	
8	Pg 17 of 27	201102	1	9,058,420.00	4500591289 @	2/3/2011	9,058,420.00	-	Nooter/Eriksen	
9	Pg 19 of 27	201104	1	13,167,143.00	4500590840 @	3/10/2011	13,167,143.00	-	Zachry Industrial	
10	Pg 22 of 27	201106	1	5,978,110.33	4500591289 @	4/30/2011	5,978,110.33	-	Zachry Industrial	
11	Pg 25 of 27, Item 1	201107	1	14,600,623.38	4500591289 @	6/30/2011	14,600,623.38	-	Nooter/Eriksen	
12	Pg 25 of 27, Item 2	201107	1	4,589,493.93	4500590840 @	7/1/2011	4,589,493.93	-	Zachry Industrial	
13	Pg 25 of 27, Item 3	201107	1	6,556,419.90	4500591289 @	5/30/2011	6,556,419.90	-	Siemens	
14	Pg 25 of 27, Item 4	201107	1	7,372,006.51	4500540529 @	8/30/2011	7,372,006.51	-	Siemens	
15	Pg 26 of 27	201108	1	20,237,900.00	4500540529 @	9/29/2011	20,237,900.00	-	Siemens	
16	Pg 27 of 27	201109	1	20,237,900.00	4500540529 @	9/29/2011	20,237,900.00	-	Siemens	
				180,885,372.05			185,943,475.83	5,058,103.78		

23

24
25
26
27
28

29

30
31
32
33

34

35

36

37

38

39

#	Final Invoices	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1					4500540529 @	10/25/2011	47,265,524.41	-	Siemens	
2					4500546093 @	10/10/2011	40,015,500.00	-	Toshiba	
3					4500591289 @	1/4/2012	17,904,201.00	-	Zachry Industrial	
4					4500590840 @	9/28/2011	2,622,567.95	-	Nooter/Eriksen	
				107,807,793.36						

#	G/J Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
1	Pg 4 of 9	201108	0	39,051.54	8/31/2011	39,051.41	(0.13)	Applied Engineering-Manual	
2	Pg 2 of 2, Item 1	201109	0	1,142,313.92	9/30/2011	1,142,313.92	0.00	AFUDC Equity	
3	Pg 2 of 2, Item 2	201109	0	514,254.28	9/30/2011	514,254.28	0.00	AFUDC Debt	
				1,695,619.74			(0.12)		

#	P/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
1	Pg 48 of 72	201104	80	4,760.66	4/22/11 to 5/5/11	4,760.66	-	Bi-weekly exempt payroll charges	Immaterial variance. Pass DD
2	Pg 64 of 72, Item 1	201108	76	5,764.60	7/30/11 to 8/12/11	5,764.96	0.36	Bi-weekly exempt payroll charges	Immaterial variance. Pass DD
3	Pg 64 of 72, Item 2	201108	68	5,157.80	8/13/11 to 8/26/11	5,158.12	0.32	Bi-weekly exempt payroll charges	Immaterial variance. Pass DD
				15,683.06			0.68		

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

42 Total Tested: 290,404,468
 43 Total Costs through 9/30/11: 19.3 360,434,965 80.57%

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

CONFIDENTIAL

19-3.1

100
6/27/12
9/22/12

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

A B C D E F

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

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

Title CWIP

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

16375542

APPLICATION FOR PROGRESS PAYMENT

Invoice No. 8710011
Date: 04-30-11
Date Submitted: 05-12-11
Terms: Net Due by June 16, 2011

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

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

26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
Original Contract Price		
Change Orders	\$0	\$0
Current Contract Price		
Gross Amount Billed	\$12,010,183	
Less Payments by Owner to Subcontractors or Vendors		\$0
Balance of Contract Price		
INVOICE SUMMARY		
Gross Amount Earned	\$12,010,183	\$61,957,393
Less: Billing Limitation Reduction	\$0	\$0
Gross Amount Billed	\$12,010,183	\$61,957,393
Less Retention	\$1,037,438	\$3,097,870
Net Amount Billed	\$10,972,745	\$58,859,523
Less: Previously Invoiced		\$47,886,778
Current Application for Payment	\$10,972,745	\$10,972,745

43 Attachment:

44 ENTERED BY: V. Briddinger DATE: 6-1-11
45 PHONE: 214-212-7111 COMPANY CODE: 1001
46 AUTHORIZED BY: _____
47 _____
48 SAP DOCUMENT #/SP: 1060919432
49 SAP NUMBER: 2221-98-000.000-606



SOURCE

RATE CASE AUDIT REQUEST NO. 4

CONFIDENTIAL

P.1
19-303

A B C D E

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

11/11/10
kb719
06/22/12

4 TO: Florida Power & Light Company
5 ATTN: David T. Santilli
6 700 Universe Boulevard
7 Juno Beach, FL 33408-2683

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

APPLICATION FOR PROGRESS PAYMENT

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

Title CWIP

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

17 PLEASE WIRE FUNDS IN US DOLLARS TO: Bank of America
18 300 Convent
19 San Antonio, TX
20 ACH: [REDACTED]
21 FED WIR: [REDACTED]
22 Credit: Zachry Industrial, Inc -Canaveral Operating Account
23 [REDACTED]

\$110204607

24 PO 4500591289

	CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
25	Original Contract Price	\$0	\$0
26	Change Orders		
27	Current Contract Price		
28	Gross Amount Billed	\$14,499,129	
29	Less Payments by Owner to Subcontractors or Vendors		
30	Balance of Contract Price		
31			
32	INVOICE SUMMARY		
33	Gross Amount Earned	\$14,499,129	\$85,153,286
34	Less: Billing Limitation Reduction	\$0	\$0
35	Gross Amount Billed	\$14,499,129	\$85,153,286
36	Less Retention	\$724,956	\$4,257,664
37	Net Amount Billed	\$13,774,173	\$80,895,622
38	Less. Previously Invoiced		\$67,121,449
39	Current Application for Payment	\$13,774,173	\$13,774,173

40 Attachment

42 REFERRED BY V. Bricklemyer DATE: 7.26.11
43 PHONE 512 691 2771 COMPANY CODE 1001
44 AUTHORIZED BY _____
45 _____
46 SAP DOCUMENT # (S): 5200113376
47 _____
48 _____
49 _____

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

50 SOURCE PBC
51 Santilli app 7/24
52

CONFIDENTIAL

19-3.6

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

A B C **RUSD* D E
due in 1 week*

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

**RUSD*
6/22/12
@ 6/22/12

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

APPLICATION FOR PROGRESS PAYMENT

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

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

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

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

Title CWIP

28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

CONTRACT SUMMARY	THIS PERIOD	TOTALS TO DATE
Original Contract Price	\$0	\$0
Change Orders		[REDACTED]
Current Contract Price	\$8,696,764	[REDACTED]
Gross Amount Billed		\$0
Less Payments by Owner to Subcontractors or Vendors		[REDACTED]
Balance of Contract Price		
INVOICE SUMMARY		
Gross Amount Earned	\$8,696,764	\$70,654,157
Less Billing Limitation Reduction	\$0	\$0
Gross Amount Billed	\$8,696,764	\$70,654,157
Less Retention	\$434,838	\$3,532,708
Net Amount Billed	\$8,261,926	\$67,121,449
Less Previously Invoiced		\$58,859,523
Current Application for Payment	\$8,261,926	\$8,261,926

Attachment:

5110134704

48 2 receipts to match:
49 Non-TAX 5200102263
50 TAX 5200102350

CONFIDENTIAL

PBC

SOURCE

19-3.10

51

SOURCE As Disclosed

A

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

#	C	D	E	F	G	H	I	J	K	L	M	N
#	Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments		
1	Contractor Pmt Chgs	201112	1	3,384.00	2600027790 @	1/1/2012	3,384.00	-	The Bartech Group	PO Amount		For services rendered in Dec 2011.
2	Contractor Pmt Chgs	201111	1	23,388.00	2000045505 @	10/3/2011	23,388.00	-	TASSC	PO Amount		
3	Contractor Pmt Chgs	201111	1	15,067,038.12	4500591289 @	9/30/2011	15,067,038.12	-	Zachry Industrial	PO Amount		
4	Contractor Pmt Chgs	201111	1	19,248,875.36	4500591289 @	10/31/2011	19,248,875.36	-	Zachry Industrial			
5	Contractor Pmt Chgs	201112	1	22,607,240.54	4500591289 @	11/30/2011	22,607,240.54	-	Zachry Industrial			
6	Contractor Pmt Chgs	201110	1	40,015,500.00	4500546093 @	10/10/2011	40,015,500.00	-	Toshiba	PO amount		
7	Contractor Pmt Chgs	201110	1	47,265,524.41	4500540529 @	10/25/2011	47,265,524.41	-	Siemens	PO amount		
8	Applied Engineering-Manual	201112	0	105,549.85			105,549.86	0.01		Allocation for Project Eng & Const		
				<u>144,336,500.28</u>			<u>144,336,500.29</u>	<u>0.01</u>		Total POs		

6
7
8
9
10
11
12
13
14
15

#	G/J Item	Month Number	Quantity	Amount	Purchase Order	Trans Date	Trans Amt	Variance	Vendor	Comments
16	Contractor Retention Chgs	201112	0	1,226,182.00	@	12/8/2011	1,226,182.00	-	Zachry Industrial	Record E&C Retainage
17	Contractor Pmt Chgs	201112	0	18,846,527.00	@	1/4/2012	18,846,527.00	-	Zachry Industrial	CCEC Dec 2011 accrual
18	Contractor Pmt Chgs	201111	0	(56,688.54)	@	11/15/2011	(56,688.54)	-	Toshiba	Rebates per agreement
19	Contractor Pmt Chgs	201112	0	1,226,182.00				-		Duplicate of Item # 9
20	Contractor Retention Chgs	201112	2	2,032.30	2200007983 @	12/9/2011	2,032.30	-	Compu Com	PO Amount
21	M&S Requisition on Stores	201112	1	12,619.92	2100027744 @	1/24/2012	12,619.92	-	APP Engineering	PO Amount
22	M&S Requisition on Stores	201112	1	12,619.92	2100027744 @	1/24/2012	12,619.92	-	APP Engineering	
23	M&S Requisition on Stores	201112	1	15,449.06	2100027744 @	1/24/2012	15,449.06	-	APP Engineering	
24	M&S Requisition on Stores	201112	1	15,449.06				0.01		
25	AFUDC Equity	201112	0	1,769,534.79	@	12/31/2011	1,769,535	19-61.2		
26	AFUDC Debt	201112	0	796,620.64	@	12/31/2011	796,621	19-61.4		
				<u>23,851,079.09</u>			<u>22,624,897.10</u>	<u>0.01</u>		

27

#	P/R Item	Month Number	Quantity	Amount	Trans Date	Trans Amt	Variance	Description	Comments
28		201112	0	4,231.51	@ 12/31/2011	4,231.51	(0.00)	Payroll Loading	Payroll tax overhead
29		201110	72	4,284.72	10/10/11 to 10/21/11	4,284.59	(0.14)	Bi-week expt PR Chgs	Immaterial variance. Pass DD
30		201112	80	6,068.00	@ 12/5/11 to 12/16/11	6,068.00	-	Bi-week expt PR Chgs	
31		201110	0	9,233.01	@ 10/31/2012	9,233.01	0.00	Payroll Loading	Payroll tax overhead
32				<u>23,817.24</u>		<u>23,817.11</u>	<u>(0.13)</u>		

33

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

P Q R

Total Tested: 168,211,397 95.02%

27 Total Costs through 12/31/11: 177,021,701

38 Total Project Cost: 19-7 537,456,666

39 CWIP by Project List: 564,645,213

40 Variance: (27,188,546) 19-712

19-1p3

CONFIDENTIAL

19-4.1

11/16/2011
 11/16/2011
 11/16/2011

SOURCE As Referenced

A B C D E F G H I J K

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

1-2376
 2-206
 3-10
 4-12
 5-13
 6-14
 7-15
 8-16
 9-17
 10-18
 11-19
 12-20
 13-21
 14-22
 15-23
 16-24
 17-25
 18-26
 19-27
 20-28
 21-29
 22-30
 23-31
 24-32
 25-33

#	A/P Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	Pg 3 of 272	200708	1	309,000.00	4500380668 @	8/14/2007	309,000.00	-	Bearingpoint, Inc.	PO amount
2	Pg 4 of 272, Item 1	200711	1	3,005,192.00	4500389126 @	11/12/2007	3,005,192.00	-	SAP America, Inc.	PO amount
3	Pg 4 of 272, Item 2	200711	1	379,389.00	4500389126 @	11/12/2007	379,389.00	-	SAP America, Inc.	No PO. Immaterial variance. Pass. DD
4	Pg 5 of 272	200711	1	549,176.64	000000000	10/30/2007	549,126.64	(50.00)	EMC Corp	
5	Pg 12 of 272	200802	1	381,818.00	4500389126 @	2/12/2008	381,818.00	-	SAP America, Inc.	
6	Pg 17 of 272	200803	1	4,507,787.00	4500389126 @	3/26/2008	4,507,787.00	-	SAP America, Inc.	
7	Pg 64 of 272	200811	1	321,606.00	4500380668 @	10/2/2008	321,606.00	-	Bearingpoint, Inc.	
8	Pg 70 of 272	200812	1	1,126,036.00	000000000 A	12/23/2008	1,126,036.00	-	SAP America, Inc.	B
9	Pg 133 of 272	200910	1	165,009.96	4500508700 @	10/13/2009	165,009.96	-	Accenture	PO amount
10	Pg 153 of 272	201001	1	319,388.24	4500508700 @	1/19/2010	319,388.24	-	Accenture	
11	Pg 167 of 272	201004	1	473,036.17	4500508700 @	4/13/2010	473,036.17	-	Accenture	
12	Pg 184 of 272	201007	1	467,690.60	4500508700 @	6/15/2010	467,690.60	-	Accenture	
13	Pg 185 of 272	201007	1	728,998.20	4500508700 @	7/13/2010	728,998.20	-	Accenture	
14	Pg 195 of 272	201009	1	850,481.80	4500508700 @	8/10/2010	850,481.80	-	Accenture	
15	Pg 202 of 272	201010	1	44,368.00	4500600623 @	7/31/2010	44,368.00	-	Cognizant	PO amount
16	Pg 204 of 272	201010	1	25,950.00	4500542727 @	10/4/2010	25,950.00	-	Prickett Consulting	PO amount
17	Pg 210 of 272	201011	1	7,920.00	4500616751 @	12/31/2010	7,920.00	-	Cognizant	PO amount
18	Pg 233 of 272	201103	1	604,252.60	4500508700 @	3/17/2011	604,252.60	-	Accenture	PO amount
19	Pg 256 of 272	201107	1	1,422,726.45	4500667223 @	7/11/2011	1,422,726.45	0.00	Accenture	PO amount
20	Pg 260 of 272	201108	0.93	2,668.00	2000040024 @	5/20/2011	2,668.00	-	GDNK Corp	PO amount
				<u>15,692,494.66</u>			<u>15,692,444.66</u>	<u>(50.00)</u>		Total PO

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

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

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

#	Final Invoices	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Vendor	Comments
35	1				4500380668 @	2/20/2009	15,330.56	Bearingpoint, Inc.	
36	2				4500380668 @	1/12/2009	3,500.84	Bearingpoint, Inc.	
37	3				4500389126 @	6/25/2008	122,378.00	SAP America, Inc.	
38	4				4500393793 @	12/18/2007	387,289.51	EMC Corp	
39	5				4500508700 @	3/17/2011	96,859.71	Accenture	
40	6				4500600623 @	9/30/2011	20,784.00	Cognizant	
41	7				4500542727 @	2/13/2011	8,400.00	Prickett Consulting	
42	8				4500616751 @			Cognizant	See #15 above
43	9				4500667223 @	1/10/2012	37,654.00	Accenture	
44	10				2000040024 @	6/17/2011	1,802.45	GDNK Corp	
							<u>693,999.07</u>		

CONFIDENTIAL

19-5.1

06/22/12
 10/16/12

SOURCE As Reviewed

A B C D E F G H I J K

1
2
3
4
5

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

6
7
8
9
10
11
12
13
14

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

15

16
17

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

18

19

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

20

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

21

22

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

23

24

Total Project Cost: [redacted] 19-7
CWIP by Project List: 51,076,716
Variance: [redacted]

25

26

Plppl

CONFIDENTIAL

19-6.1

06/22/12
11/16/12

SOURCE: As provided

A B C D E F G H I J K

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

From 19-8:

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

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

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

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

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

CONFIDENTIAL

01/22/12
1006/2011/12

19-8-3

SOURCE AS Reviewed

A B C D E F G H I J K

Florida Power & Light Co.
Rate Case Audit
Docket 120015-EI; ACN 12-100-4-1
Historical Test Year Ended December 31, 2011
CWIP Project 825 - NFPA 805 Fire Protection

1
2
3
4
5

6
7
8
9

10
11
12
13

14

15
16
17
18
19
20
21

22

23

24

25

26

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

#	G/I WO #	Month Number	Quantity	Amount		Trans Date	Trans Amt	Variance	Vendor/Description	Comments
8	P00000004217	201111	0	19,546.63	Allocation @	11/30/2011	19,546.63	(0.00)	Executive for Nuclear	Overhead: Applied Engineering Application
11	P00000004217	201009	0	(596,733.00)	journal voucher @	9/1/2010	(596,733.00)	-	Kleinsorg Group	reverse accrual
12	P00000004217	201010	0	1,240,750.00	journal voucher @	10/27/2010	1,240,750.00	-	Kleinsorg Group	monthly accrual
				<u>663,563.63</u>						

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

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

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

CONFIDENTIAL

19-86

Handwritten initials and dates: 10/19/11, 10/20/11

SOURCE

As Reviewed

1
2
3
4
5
6
7
8
9
10
11
12
13

A B C D E F G H I J K

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

#	A/P WO #	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
1	D00004188432	201111	19.9.2	1,269.45	2400000167 @	10/22/2011	23.37	0.10	Ryder Integrated Logistics, Inc	A
					2400000188 @	10/25/2011	1,246.18		Ryder Integrated Logistics, Inc	B
					2400000244 @	9/30/2011	8,997.33		Howes Vegetation Management Inc	C
2	D00004254360	201110		8,997.33						
				10,266.78			10,266.88	0.10		



#	G/I WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Trans Description	Comments
14		201110		38,407.62	Allocation	10/31/2011	38,407.45	(0.17)	Overhead: Applied Engineering App	Immaterial variance. Pass. DD
15	D00004188432	201111	19.9.2	23,979.34	Allocation @	11/30/2011	23,979.34	0.00	Overhead: Applied Engineering App	Immaterial variance. Pass. DD
16	D00004188432	201111		60,606.29	Allocation @	10/4/2011	60,607.30	1.01	Overhead: Applied Engineering App	Immaterial variance. Pass. DD
17	D00004254360	201109		24,565.87	Allocation @	12/2/2011	24,565.87	(0.00)	Overhead: Applied Engineering App	
18	D00004254360	201111		33,595.87	Allocation @	12/31/2011	33,595.87	0.00	Overhead: Applied Engineering App	
19	D00004277085	201110		10,343.42	journal voucher @	10/31/2011	10,343.42	0.00	Stores Overhead	
20	D00004188432	201110		16,399.26	journal voucher @	10/31/2011	16,399.26	(0.00)	Stores Overhead	
21	D00004254360	201110		6,356.93	journal voucher @	10/31/2011	6,356.93	(0.00)	Stores Overhead	Immaterial variance. Pass. DD
22	D00004277085	201110		96,580.47	Inventory	10/10/2011	96,580.91	0.44	numerous items	
23	D00004188432	201110	52,180	201,168.51	Inventory @	10/12/2011	201,168.51	-	numerous items	
24	D00004254360	201110	40,949	77,385.77	Inventory @	10/28/2011	77,385.77	-	contractor accruals and reverse accruals	Musgrove Construction, Inc; PO 2600053891 amount
25	D00004277085	201110	14,623	82,568.98	Accrual Derivation @	11/30/2011	82,568.98	-	contractor accruals	Infratech Corporation; PO 2600047353 amount
26	D00004188432	201111		208,548.51	Accrual Derivation @	9/30/2011	208,548.51	-	contractor accruals	Infratech Corporation; PO 2600047580 amount
27	D00004254360	201109		56,754.63	Accrual Derivation @	10/31/2011	56,754.63	-	contractor accruals	
28	D00004277085	201110		937,261.47			937,262.75	1.28		

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

34

35

36

37

38

Total Tested: 1,666,554 7.25%

Total Costs through 12/31/11: 19.9.2 22,992,933

#	G/I WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Trans Description	Comments
39		201110		25,523.66	Allocation @	1/31/2012	25,523.66	(0.00)	Overhead: Applied Engineering App	
40	D00004277085	201110	19.9.2	25,523.66	Allocation @					

#	P/R WO #	Month Number	Quantity	Amount	Description	Trans Date	Trans Amt	Variance	Description	Comments
41						1/28/12 to 2/10/12	1,331.14	3.41	Bi-weekly exempt payroll charges	Immaterial variance. Pass. DD
42	D00004254360	201110	19.9.2	1,327.73						

19.9.3

CONFIDENTIAL

06/22/12
10/19/12

SOURCE AC Balance

A B C D E F G H I J K L

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

#	A/P Item	Month Number	Quantity	Amount	Purchase Order	Inv Date	Inv Amt	Variance	Vendor	Comments
9	Contractor Pmt Chgs	201110	0	2,411,510.00	4500327031 @	9/23/2011	2,411,510.00	-	Mitsubishi Power Systems	PO amount
10	Cash Voucher Inv	200912	1	20,897,969.99	4500409037	11/6/2009	21,186,139.00	288,169.01	West County Power Partners LLC	A
11	Cash Voucher Inv	201006	1	29,800,451.00	4500309877 @	4/29/2010	29,800,451.00	-	Toshiba	PO amount
12	Cash Voucher Inv	201002	1	51,000,000.00	4500327031 @	1/27/2010	51,000,000.00	-	Mitsubishi Power Systems	
13	Cash Voucher Inv	201002	1	51,602,081.25	4500327031 @	1/27/2010	51,602,081.25	-	Mitsubishi Power Systems	
				155,712,012.24			156,000,181.25	288,169.01	Total POs	

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

#	G/J Item	Month Number	Quantity	Amount	Purchase Order	Trans Date	Trans Amt	Variance	Vendor	Comments
15	1 Contractor Pmt Chgs	201110	0	(9,104,083.30)	4500327031 @	10/1/2011	(9,104,083.30)	-	Mitsubishi Power Systems	reverse accrual
16	2 Contractor Pmt Chgs	201110	0	2,588,490.00	4500327031 @	10/28/2011	2,588,490.00	-	Mitsubishi Power Systems	transfer credit rec'd from WC 3 to WC 1 & 2
17	3 Contractor Pmt Chgs	201111	0	3,450,000.00	4500409037 @	11/28/2011	3,450,000.00	-	West County Power Partners LLC	remainder of scheduled incentive bonus
18	4 Contractor Pmt Chgs	201110	0	4,078,309.25	4500327031 @	10/27/2011	4,078,309.25	-	Mitsubishi Power Systems	final acceptance payment
19	5 Power Plant	201108	0	(7,986,863.23)			(7,986,863.23)	-		See WP 19-10.7
20	6 Power Plant	201109	0	(7,569,580.62)			(7,569,580.62)	-		See WP 19-10.7
21	7 Power Plant	201110	0	(3,335,314.08)			(3,335,314.08)	-		See WP 19-10.7
22	8 Power Plant	201111	0	(3,567,617.72)			(3,567,617.72)	-		See WP 19-10.7
23	14 Reg JV Chgs	200812	0	13,680,277.50	@	12/23/2008	13,680,277.50	-		clear 183.651 to CWIP WO 7835-70-943
24	15 Reg JV Chgs	200812	0	12,704,807.00	@	12/23/2008	12,704,807.00	-		clear 183.651 to CWIP WO 7835-70-943
25	16 Reg JV Chgs	201012	0	5,787,666.00	@	12/28/2010	5,787,666.00	-		accruals for Dec 2010, WCPFP Nov Invoice
26	17 Reg JV Chgs	201012	0	5,869,720.00	@	12/28/2010	5,869,720.00	-		accruals for Dec 2010, WCPFP Dec estimate
27	18 Reg JV Chgs	201012	0	5,425,000.00	@	12/23/2008	5,425,000.00	-		clear deferred debit 183.651 to CWIP WO 7835-70-943
28	19 Reg JV Chgs	200812	0	3,900,000.00	@	12/28/2010	3,900,000.00	-		accruals for Dec 2010, MPS 3C CT transition piece repair
29	20 Reg JV Chgs	201011	0	15,846.44		11/30/2010	15,846.44	0.02		benefit costs associated with gross P/R being charged
30	21 Reg JV Chgs	201011	0	15,852.67		11/30/2010	15,852.67	(0.02)		benefit costs associated with gross P/R being charged
31	22 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	B
32	23 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	C
33	24 M&S Requisition on Stores	201004	1	3,586,983.00	4500412681 @	4/28/2010	3,586,983.00	-	Smit Transformer Sales, Inc	D
34	25 M&S Requisition on Stores	201012	423,825	2,778,377.16	@	12/31/2010	2,778,377.16	(0.00)		Start up natural gas cost for WCEC #3
35	26 AFUDC Total	201012	0	3,721,076.09	@	12/31/2010	3,721,076.09	(0.00)		
36	27 AFUDC Total	201005	0	3,566,634.44	@	5/31/2010	3,566,634.44	(0.01)		
				46,779,546.60			46,779,546.59	(0.02)		

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

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

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

CONFIDENTIAL

01/23/12
M. J. [unclear]

43
44
45
19-10.6

CONFIDENTIAL

1
2
3
4

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

KW
6/26/12
JHP

Confidential

8/26

Title u.c sample *Jan -*
5 *5/10*
AMOUNT PO NUMBER REEL CVNO VENDOR CHECK QUANTI EAC
3,110,288.00 4500434782 450 1014 130871985 1

DESCRIPTION
685 IBM ELAFP62 12/1

B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Sample Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION
1	165100	201101	165.1	37	51450	3,110,288.00	4500434782	450	1014	130871985		1		685 IBM ELAFP62 12/1
9	2	1	201101	165.1	951	52450			450	1005	581382198		0	739 INSTITUTE OF NUC
10	3	1	201102	165.1	915	50000	(2,347,866.50)	0	227	9998	0		0	790 128559 FLOWSERV
11	4	1	201105	165.1	37	51450	2,207,734.08	4500577269	450	1140	880443249		1	613 MICROSOFT 98037
12	5	1	201106	165.1	606	51450	7,679,187.00	4500657111	450	1175	590808672		1	662 FLORIDA GAS TRA
13	6	1	201101	165.3	914	52450	1,951,016.00		450	1020	361436000		0	750 ANI NF0185 PTNFA
14	6	1	201101	165.3	914	52450	1,951,016.00		450	1020	361436000		0	750 ANI NF0185 PTNFA
15	7	1	201105	165.3	642	50000	295,928.41	0	265	9998	0		0	639 OROT FLAGLER LL
16	8	1	201106	165.3	662	52450			450	1178	161067929		0	754 Property Ins - FPL
17	9	1	201101	165.313	89	52450	2,637,214.00		450	1020	980081419		0	750 Empl WC Ins-Distrib
18	10	1	201101	165.314	77	52450	2,313,677.00		450	1020	980081419		0	750 FPL Fleet Auto Liab.
19	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	JV#MO	JV#NO	JV#SUF	PAGE	BTCH	CONTROL	DESCRIPTION	B-LOC
20	11	1	201106	186.1	999	65000	247,587,500.00	6	12		1	1	RECLS PROCE	0
21	11	1	201106	186.1	999	65000	247,587,500.00	6	12		1	1	RECLS PROCE	0
22	12	1	201102	186.12	34	65000	4,636,871.18	2	32		22	22	MISC DEF DEE	0

91

6-18

Recs.
Src: 52.62

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	m	N	O	P	
Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION			
13	186190	1 201106	186.19	23	65000	4,436,480.00		6	13			1	1	1 DEFERRED PE		0	
14	186500	1 201104	186.5	404	52450				450	1089	952566122			0	790 FILE 2071-2523255		
15		1 201104	186.5	507	52450				450	1112	591270754			0	790 DEPOSIT MCDANIE		
16	186928	1 201106	186.928	75	65000	(66,812.50)		6	31			87	87	87 AMORT RATE		0	
17	253540	1 201104	253.54	616	65030	(73,008.92)		0	81			850	1012	850 850858		0	
18	254307	1 201104	254.313	13	65015	345,757.02		4	44			1	1	1 RECLASS REL		0	
19		1 201106	254.313	13	65015	361,433.25		6	44			1	1	1 RECORD OVEI		0	
20		1 201104	143.192	9	65000	12,116,079.00		4	79			493	493	493 ESF DOE RECI		0	
21		1 201101	143.126	23	65000	29,200,000.00		1	31			137	137	137 REV. CASH IMI		0	

ANT

MAN

8

9
10
11

12
13
14

15
16
17

18

19

20

21

22
21/3P

143

CONFIDENTIAL

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Item	CO	DATE	GL ACCT	LOCN	SRC	AMOUNT	PO NUMBER	REEL	CVNO	VENDOR	CHECK	QUANTI	EAC	DESCRIPTION
2	22	1 201104	143.125	23	52450	420,897.94			450	1102	41543470		0	750 AEGIS Contr. Exces
3														
4	23	1 201101	143.126	23	52450	666,000.00			450	1363	590247775		0	752 Retiree Med Claims
5	24	1 201105	143.95	641	52450	2,000,000.00			450	1125	134047186		0	790 [REDACTED]
6	25	1 201105	143.95	641	52450	5,475,000.00			450	1124	999999997		0	790 [REDACTED]
7														
8	26	1 201101	154	868	51450	[REDACTED]	4500609277		450	1010	140689340		10080	676 GENERAL ELECTR
9														
10	27	1 201101	154	478	51450	[REDACTED]	4500526626		450	1025	953770072		1	676 HYUNDAI CORPOR
11	28	1 201106	154	478	51450	[REDACTED]	4500491388		450	1174	651069144		1	676 EFACEC FLORIDA
12														
13	29	1 201101	154	133	11450	150,291.24	100261007		31015	4.84576	FT		1024	B-SEC 0
14	30	1 201101	154	133	11450	161,334.73	100261007		33294	4.84576	FT		1024	B-SEC 0

13

21-3-03

CONFIDENTIAL

A B C D E F

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

16 to REF TO DEBRA

16.13.1.1, 16.13.1.2

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

01

16.13.1.1

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

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

Handwritten:
 1/26/12
 JHP
 PBC

C	Q ₁₆	D	E	6
		Non-recurring Claim \$	Total	
January 2010		100,000.00	100,000.00	A 8
February 2010		100,000.00	100,000.00	A 9
April 2010		295,000.00	295,000.00	A 10
May 2010		440,000.00	700,000.00	A 11
June 2010		517,500.00	1,480,586.04	A 12
July 2010		120,000.00	120,000.00	A 13
November 2010		1,000,000.00	1,550,000.00	A 14
December 2010		300,000.00	300,000.00	A 15
2 months, Jan 10 - Dec 10		1,850,000.00	4,645,586.04	A 16
Quarter ending 12/31/2010		1,850,000.00	1,850,000.00	A 17

CONFIDENTIAL - RATE CASE AR NO. 79 - ITEM

F

EA	100,000.00	32
	100,000.00	33
	295,000.00	34
	700,000.00	35
	1,480,586.04	36
	120,000.00	37
	1,550,000.00	38
	300,000.00	39
	4,645,586.04	40

CONFIDENTIAL

Handwritten:
 24-6
 1-5
 PBC

A Agreed all to invoices. Title Insurance. 1 P1

B C D E 24 AON

Item: 189

6 [Redacted]

7 AON Invoice dated 6/24/2011 [Redacted] = 12 = [Redacted] AON

8 AON Invoice dated 6/24/2011 [Redacted]

9 AON Invoice dated 6/20/2011

10 Part of Invoice No. 2011-08822-T State of FL IPC Tax

11 Part of Invoice No. 2011-08822-F State of FL IPC Service Office Fee

12 Part of Invoice No. 2011-08822-H State of FL IPC FHCF Assessment

13 Part of Invoice No. 2011-08822-C State of FL IPC Citizens Assessment

14 Part of Invoice No. 2011-08822-E State of FL IPC EMPA Assessment

15 Palms Invoice No. 2011-011

16 Invoice No. 2011-08816-T State of FL IPC Tax

17 Invoice No. 2011-08816-H State of FL IPC FHCF Assessment

18 Invoice No. 2011-08816-C State of FL IPC Citizens Assessment

19 Invoice No. 2011-08816-E State of FL IPC EMPA Assessment

20 Invoice No. 2011-08816-F State of FL IPC Service Office Fee

21 Aon Invoice No. 700000121556 = 12 = [Redacted] AON

22 Total

23 Divided by 12

24 24 P1

agreed to

1.00%

22,056 remaining

F G H

Per PP sched. 17,946.34 AON 24-7 P1

4,109.13 Palms. 24-7 P1

22,055.47

% allocation per Katsys up.

CONFIDENTIAL

24-7
2

A
CONFIDENTIAL

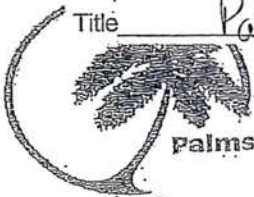
B
Item 189

JAP
PAC

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

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

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

Title Palms


Title Palms Ins

C
Palms Insurance Company, Limited

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

E
Invoice No. 2011-011

INVOICE	
F	H
DATE:	June 16, 2011 ⁶⁷
TO:	Florida Power & Light Company P.O. Box 14000 Juno Beach, FL 33408
RE:	Excess Property All Risk Insurance [Redacted] ²¹⁻⁷ Effective June 1, 2011 to June 1, 2012
Premium:	[Redacted]
Premium is subject to State of Florida Independently Procured Coverage Tax (IPC).	
Please wire transfer funds to:	
Federal Reserve Bank of Boston	
ABA# [Redacted]	
DDA# [Redacted]	
FFC: Palms Delaware Tax / PMWFTX00012	
Attn: Bill McGaffick / Shelly Baum	

K
DATE: 6-17-11
AMOUNT: 563492.00
ACCOUNT: 1900047956-1001
563492.000062-154

24-7
2-1

B

Florida Power & Light Co.

Rate Case

Dkt# 120015-EI, ACN 12-100-4-1

HTY 12/31/2011

1
2
3
4
5

CONFIDENTIAL

3 RECEIVED

4 MAY 19 2011

5 txj031d

Handwritten initials: JIP, PDL

Title Rep. Jrs

6
7
8



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

E

F

G

9
10
11
12
13
14
15
16
17
18
19
20
21
22

Invoice Date: 04/25/11

Orot Fagler LLC
Mr. Manuel Grosskopf
1000 E. Hallandale Beach Blvd. Suite B
Hallandale Beach, FL 33009

DESCRIPTION	TYPE	CO.	POLICY NUMBER	AMOUNT
PROPERTY, GENERAL LIABILITY, UMBRELLA BOILER & MACHINERY, ENVIRONMENTAL POLICY			VARIOUS	[REDACTED]

Amount Due

Payment due upon receipt of invoice. Please return copy with payment.
C= Cancellation E= Endorsement F= Finance Co Credit
N= New Policy O= Other P= Policy Fee R= Renewal T= Tax
THANK YOU FOR YOUR BUSINESS!

PLEASE MAKE CHECK PAYABLE TO WELLS FARGO INSURANCE SERVICES

K
[REDACTED] /12
[REDACTED]
24-1

23 PROJECT: G.O. Insurance

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

25 APPROVED BY: Neil Sen DATE: 5-19-11

26 AMOUNT: _____

27 ENTERED BY: Termy Jaitman DATE: 5/23/11

28 PHONE: 561-691-7474 COMPANY CODE: 1601

29 AUTHORIZED BY: [Signature]

30 SAP DOCUMENT NO.: 1900040337

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

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

[REDACTED] 31 JMS

24-7
4

A B C D E F G I I J K L

sample

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44

DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF		
27	201103	531	779,180.64	CV	52455	02262969	SIEMENS ENERGY INC P597647523	Total Invoice \$1,855,192. 42% of Invoice charged here. For Turkey Point 4-26 Spring 2011. Invoice for January 18. Total price \$9,275,960 for work. Provide project manager, field engineers, craft labor, travel, safety techs and clerical. Provide non-destructive examination, valve components, low pressure turbine components, rotors, inner cylinders, blade rings, adaptor pieces, diaphragms, foreign material exclusion, assemble fence and barrier in valve in LP Generator areas, Provide FME technician in Valve, LP and Generator, High Pressure turbine, remove/install HP enclosure, Low pressure turbine disassemble and assemble, piping, adaptors, outer cylinder cover, inner cylinder, flow guides, Rotor, Glands and Seal Ring, seals, bearings, couplings, clean components, etc. 54% of the invoice was capitalized and 4% was expensed to a different account.		Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
28	201105	531	779,180.64	CV	52455	02262969	SIEMENS ENERGY INC P532988623	Total Invoice \$1,855,192. 42% of Invoice charged here. For Turkey Point 4-26 Spring 2011. Invoice for April 6. See number 27-same contract.		Although the account increased in 2011, decreased substantially in 2013 due to outage scheduling.
29	201105	531	1,762,433.00	CV	52455	02262969	SIEMENS ENERGY INC P537059623	Total Invoice \$4,637,980- 38% of Invoice charged here, 59% to capital and 3% to another expense account. For Turkey Point 4-26 Spring 2011. Invoice for April 6. See number 27-same contract.		See Liberty tras contract
30	201106	553		CV	51450	FLOTECH INC	FLOTECH INC 5000103692	Martin plant 4A and 4B 2011 Outage Hydro valves, condensate controls, valves, rebuild drum vent, vacuum pump seal tank valves	43-1/1-1	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
31	201104	553		CV	51450	AEREX INDUSTRIES INC	AEREX INDUSTRIES INC S000058122	Martin plant unit 3 and 4 water injection and liquid fuel purge headers related to the 2011 US Steam Turbine and USB Outages. The materials to fabricate the water injection and liquid fuel purge headers were less and 6" pipe and not all of the piping within the gas turbine atomizing air system were replaced. Therefore, it was expensed.	43-1/1-1 request 1/1/1	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.

A
I

M

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

43-1/1-1

43-1/1-1 P.4

A B C D E F

G

H I
sample

J

K

L

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

DATE	ACCOUNT	AMOUNT	GRN	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
32	201102	553		CV 51450	GENERATOR & MOTOR SEGENERATOR & MOTOR SES0000	Fl. Lauderdale plant labor and materials to provide repairs to the 5B generator Rotor.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
33	201102	553		CV 51450	CHEVRON CHEVRON USA INC S000027716	Contamination Control service for Ft. Myers Plant Chemical varnish cleaning on the two GE 7FA Comustion simple cycle turbines	see 43-1/1-1,	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
34	201105	553		CV 51450	INDUSTRIAL CONSTRUCTINDUSTRIAL CONSTRUCTS000069	Unit 8 Martin Plant cooling tower repairs. Total cost [REDACTED]	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
35	201103	553		CV 51450	FOSTER WHEELER FOSTER WHEELER CONSTS000045523	Ft. Myers Unit 2, Spring 2011 HRSG Overhaul	see 43-1/1-1/	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
36	201106	553		CV 51450	MID STATE MACHINE ANMID STATE MACHINE ANS000092	Martin plant 3 and 4 out of scope repairs to CWP, Aux CWP, Remove, refinish, and re-install and grout sole plate project, provide material, labor and machinery for Unit 8A aux CW pump	see 43-1/1-1,	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.

M

43

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

43-1/1-1

43-1
1
P.5

A B C D E F

G

H

I

J

sample

DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF	
37	201101	553		CV	51450	AVP VALVE INC AVP VALVE INC 5000014907		Turkey Point fossil plant 1 and 2 Unit 5 outage. Supervision, labor, tooling, eq., and parts to repair various control and manual mov valves during Dec. outage.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
38	201106	553		CV	51450	TOSHIBA INTERNATIONATOSHIBA INTERNATIONAS000096	see 43-1/1-1-	Valve Inspection TA services at Martin Plant.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
39	201106	553		CV	51450	AVP AVP VALVE INC 5000097201	see 43-1/1-1-	Manatee plant unit 3 site outage	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
40	201106	553		CV	51450	SIEMENS ENERGY INC SIEMENS ENERGY INC 5000094444		Putnam 1st open close st LP Turbine. Emergency repair performed in Unit #1 Steam Turbine. It was to investigate and perform repairs to the damaged L-O blades in Unit 1 Steam. Only a few blades were replaced. To be capitalized an entire row had to be replaced.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
41	201106	553		CV	51450	TURBINE ENG TURBINE ENGINEERING 5000099292	see 43-1/1-1-	Ft. Myers plant manufacture of new stop valve bussings. This work related to the 2011 LP Steam Turbine Outage. The valves were removed, inspected, cleaned, repaired and reinstalled. They were not replaced which is the requirement for capital.	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.

2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42

43-1/1/06

K

43

wp 43-1 confidential Request Z7 detail 1st 6 months of expense with sample.xlsx

43-1
1
p.6

A B C D E F

G

sample

H

I

J

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47

DATE	ACCOUNT	AMOUNT	GR1	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
						Martin County Plant Hydraulic valves, intercepts, filters, recrome shafts, and tooling. Related to US Steam Turbine outage. Removed, inspected, cleaned, repaired and reinstalled the main steam stop and control valve actuators. They were not replaced which would be required to be capitalized.		This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
42	201105	553		CV	51450	SERVOCON ASSOCIATES SERVOCON ASSOCIATES 50000777	see 43-1/1-1, -	
						Martin 3 and 4 inspection and repair of combined stop and control valves and combined reheat stop and intercept valve.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
43	201106	553		CV	51450	TURBINE ENGINEERING TURBINE ENGINEERING 500010202		
						Manatee Plant work Unit 3 Steam Turbine Combined stop and intercept valves and reheat stop and control valves.	see 43-1/1-1,	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
44	201106	553		CV	51450	TURBINE ENGINEERING TURBINE ENGINEERING 500008832		
						Martin 3 and 4 plant work US Steam turbine outage. The steam turbine combined stop and control valves, combined reheat intercept valves and lp admission stop and control valves were removed, inspected, cleaned, repaired and reinstalled.	see 43-1/1-1, -	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
45	201106	553		CV	51450	TURBINE ENGINEERING TURBINE ENGINEERING 500008763		
						Inspection and repair of generator collector shaft at Ft. Myers plant removed, inspected, cleaned, repaired and reinstalled.	see 43-1/1-1/f	This account went up 33% over 2010 and 188% over last case. 2013 goes up even higher due to increased maintenance on combined cycle plants. Average of 5 years is less than 2011. 2013 forecast is much higher than 2011. E-mailed John Slemkewicz to follow up on forecast.
46	201106	553	817,502.00	CV	51450	ELLIOTT CO ELLIOTT CO 5000095142		
						Charged sales expense for an FPLES employee's work on the SAP work.		Have Deb see if any of the SAP project is charged to affiliates. Check management fee to see if allocated. Is this non-recurring since its SAP-several other charges in this account.
47	201102	916.028	8,342.18	CV	52450	PAY I/C BILL FPLES FPL ENERGY SERVICES 1900015144		

K

48

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

43-1/1-07

43-1/1 P.7

A B C D E F

G

sample

H

I

J

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52

DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF
48	201103	916.028	206,126.00	PY	30000	[REDACTED]		
49	201105	916.06	101,205.00	CV	51450	[REDACTED]	See 43-1/1-2 § 59	Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
50	201106	916.06	112,341.78	JV	65000	[REDACTED]		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
51	201106	916.06	117,786.56	CV	51450	[REDACTED]		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
52	201105	916.06	138,384.00	CV	51450	[REDACTED]	See 43-1/1-2 § 59	Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
53	201105	916.06	138,384.00	CV	51450	[REDACTED]		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
54	201106	916.06	156,096.00	CV	51450	[REDACTED]	See 43-1/1-2 § 59	Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
55	201106	916.06	174,213.27	CV	51450	[REDACTED]		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
56	201105	916.06	203,138.78	CV	51450	[REDACTED]		Seems like conservation-went up 51% in 2011. Affiliate contract. See if removed anywhere. Look at conservation programs
57	201106	916.06	218,707.25	JV	65000	[REDACTED]		
58	201106	916.06	282,794.71	JV	65000	[REDACTED]		
59	201103	916.06	405,494.10	CV	51450	[REDACTED]		
60	201103	916.061	(28,425.39)	JV	65000	[REDACTED]	See 43-1/1-2 § 59	See WP 59 § 43-1/1-2
61	201101	916.061	33,015.97	CV	52450	[REDACTED]		

See 59

K

43-1/1-2

43-1
p.8

1 A B C D E F G sample H I J K L

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37

DATE	ACCOUNT	AMOUNT	GRI	SRC	DESCRIPTION	DESCRIPTION	FOLLOW UP-FPL	FOLLOW UP-STAFF		
62	201106	916.061	35,000.00	JV	65000	[REDACTED]	See 43-1/22-59			
63	201106	916.061	44,961.00	JV	65000	[REDACTED]	See 43-1/22-59			
64	201103	916.061	44,961.48	CV	52450	[REDACTED]	See 43-1/22-59			
65	201106	916.061	64,619.02	JV	65000	[REDACTED]	See 43-1/22-59			
66	201102	925.1	616,791.00	JV	65000	INJ DAM EST EXP FOR 1Q11	The ending reserve balance for injuries and damages is determined by a Claims Agent in the General Counsel Business Unit. They estimated the monthly accrual here based on the 2010 reserve increases less non-recurring expense.	See testing in W/C	Have Ilana review the reserve balance for 228.221 to 228.249 and 228.260-228.264 and 228.281 since the increase in this account is based on the reserve. Should have backup in the external audit workpapers.	
67	201104	925.1	900,000.00	JV	65000	I&D GENERAL RES ADJUSTM	To increase a claim pending that had \$100,000 to \$1 million			
68	201103	925.1	1,171,691.95	JV	65000	INJ DAM LIAB (GENERAL)	To increase the reserve to get the liability balance up to the estimate due 1st quarter			
69	201106	925.1	2,307,134.16	JV	65000	INJ DAM LIAB (GENERAL)	To increase the reserve to get the liability balance up to the estimate due 2nd quarter			
70	201102	925.101	25,572.69	JV	65000	LIABILITY INSUR-FIDUCIARY	One month accrual of entry for Fidelity Liability Insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
71	201101	925.101	132,818.60	JV	65000	LIABILITY INSUR-PSL	One month accrual of entry for Port St. Lucie Nuclear Liability Insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
72	201101	925.101	209,464.77	JV	65000	LIABILITY INSUR-PTP	One month accrual of entry for Turkey Point Nuclear Liability Insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
73	201102	925.101	731,534.41	JV	65000	LIABILITY INSUR-D&O	One month accrual of entry for Director's and Officers Liability Insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
74	201106	925.101	471,050.49	JV	65000	LIABILITY INSUR-EXCESS	One month accrual of entry for Excess Liability Insurance based on insurance schedule		Get insurance schedule and make it in to workpaper.	
			26,670,655.05							

43-1/1-09

43-1-09

sample July-December expenses

KW
6/22/12
M

PBC
1
2
3
4

5
4
3
2
1
Handwritten notes and initials on the left margin.

Line	Time Period	Amount	PERO	Account	Vendor	Account	Auditor Notes	Audit questions
6	01/29	\$ 37,369.72	Base	8519000	Coolants and Water-Nuclear	5009000	PORT PIERCE UTILITIES AUTHORITY PUL Service Water-PBIL-C	Water usage 20,272 for 269,202.44 for SL Lucie Power Plant. Past years in 82.4 Other power plant etc.
7	01/29	\$ 135,312.88	Base	8519000	Coolants and Water-Nuclear	8000000	MIAMI DADE WATER AND SEWER Raw Water	Water usage 55,848 GCF for 8700 SW 244 SL Power Plant. Past years in 82.4 Nuclear Mem.
8	01/29	\$ 10,495,767.26	Base	8020200	Miscellaneous General Expenses	8901000	Not assigned	While all of FL Energy Secure Pipeline. Not a re-occurring cost. However, 2013 costs are projected to be \$4,723,400 lower than 2011. Gas was \$992.41-2.1 for explanation.
9	00920	\$ 855,252.40	Base	9325000	Injuries and Damages-Insurance	8450100	Not assigned	Accrual to increase injuries and damage reserve. Injuries and damages actually decreased in 2011.
10	01/29	\$ 1,071,852.48	Base	9325000	Injuries and Damages-Insurance	8450100	Not assigned	Accrual to increase injuries and damage reserve. Injuries and damages actually decreased in 2011.
11	01/29	\$ (282,896.00)	Base	8820000	Injuries and Damages-Insurance	8450100	Not assigned	Contractor Wrapup
12	00720	\$ (247,884.27)	Base	9325000	Injuries and Damages-Insurance	8450100	Not assigned	PUL Liability Ins Refunds Amortization
13	01/29	\$ 84,015.82	Base	9324100	Property Insurance-Nuclear Outage	8450000	Not assigned	PTP Outage Ins Amortization
14	00820	\$ (151,687.83)	Base	9324100	Property Insurance-Nuclear Outage	8450000	Not assigned	PTP Outage Ins Dist Amortizations
15	01/29	\$ 18,351.00	Base	8519000	Coolants and Water-Nuclear	8750700	Not assigned	PIN U3 Bunked Piping Exam
16	01/29	\$ 63,057.00	Base	9519000	Coolants and Water-Nuclear	8750700	Not assigned	DEM MOBILE WATER INC
17	01/29	\$ 46,092.00	Base	9519000	Coolants and Water-Nuclear	8750700	Not assigned	Liquid Rad Waste Processing
18	01/29	\$ 118,041.00	Base	9519000	Coolants and Water-Nuclear	8750700	Not assigned	Demobilized Water Service
19	00720	\$ (51,454.00)	Base	8519000	Coolants and Water-Nuclear	8750700	Not assigned	Liquid Rad Waste Processing
20	00820	\$ 372,000.00	Base	9320000	Steam Expenses-Nuclear	8250000	Not assigned	Operator Bonus
21	01/29	\$ (2,833,736.12)	Base	9520000	Steam Expenses-Nuclear	8423900	Not assigned	PTING ISFBI Rains Loading Cap
22	01/29	\$ 2,840,219.00	Base	9520000	Steam Expenses-Nuclear	8750700	Not assigned	HP Telex(820) Steam Expt

Req 55
Source: 28, 55

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

43-2
1 pl

A B C D E F G H I J K L M

43-2
1 pl

sample July-December expenses

A B C D E F G H I J K L M

2005
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Line	Fiscal year/period	Amount JUL 2011 - DEC 2011	PERO Account with \$ in Best	Account	Vendor	Account	Auditor Notes	Audit questions
10	00820	\$ 11,414.85	Base	0582000	Maintenance of Structures	5781000 ESI GROUP, INC.	STRUCTURAL MAINTENANCE (OTPP)	71 Work on FPL Davis plant GTS Generator Exhaust
11	01220	\$ 56,017.40	Base	0582000	Maintenance of Structures	5781000 TAYLOR INDUSTRIAL COATINGS INC	PAINT COMMON FOR ALL PLANTS (PPN)	72 Seal Palvika plant, Unit 1 HROD Blacke painting
12	01120	\$ 94,624.00	Base	0582000	Maintenance of Structures	5781000 MIDSTATE MACHINE & FABRICATING CORP	3 CIRG WATER PUMP OVERHAUL	73 Material, labor and equipment to remove, repair and re-install chonding water pump at Turkey Point
13	01220	\$ 105,000.00	Base	0582000	Maintenance of Structures	5781000 TORRESA INTERNATIONAL CORPORATION	L COMBINED REHEAT AIR VALVE OVERHAUL	74 Accrual for [redacted] valve spill hole less accruals for Turkey Point for Mechanical savings for the reheat Stop Valve Reestablishment.
14	00820	\$ 1,452,885.00	Base	0582000	Maint Generating & Electric Plant	5780100 Not assigned	MARTIN SOLAR ROUTINE MAINTENANCE (BASE)	75 Transferred to Environmental in September and listed in that audit
15	00820	\$ 1,371,518.00	Base	0582000	Maint Generating & Electric Plant	5780100 Not assigned	MARTIN SOLAR ROUTINE MAINTENANCE (BASE)	76 Transferred to Environmental in September and listed in that audit
16	00320	\$ 208,847.00	Base	0582000	Maint Generating & Electric Plant	5780100 SERVOCOON ASSOCIATES INC	UXK GENERATOR INSPECTION	77 Merits Plant Unit 3 and 4 Generator inspection, service and parts.
17	00820	\$ 378,086.25	Base	0582000	Maint Generating & Electric Plant	5780100 TAMPA ARMATURE WORKS INC	PFM 2 LP STEAM TURBINE	78 FL Myers Unit 2B Impeller work, Unit 2A out of scope work and installation of Motors for units 1A, 2A, and 2B
18	00820	\$ 149,726.49	Base	0582000	Maint Generating & Electric Plant	5780100 SOUTHEAST VALVE INC	UXK GEN INSPECTION	79 Total invoice [redacted] submittal Valve for the Merits plant to provide labor, materials, tools and equipment for valve repair Unit 8 plant spring 2011 outage. Fuel charged to other accounts.
19	01220	\$ 159,124.67	Base	0582000	Maint Generating & Electric Plant	5780100 SIEMENS ENERGY INC	PPN1A2 ST TURBINE OVERHAUL (OAM)	80 Total invoice [redacted] charged to January for Base accruals for Pulum 2 Turbine overhaul. Item 53 and 48 relate to this amount along with other accruals to other accounts not reviewed.
20	01220	\$ 25,241.04	Base	0553000	Maint Generating & Electric Plant	5781000 TURBINE ENGINEERING CONCEPTS INC	UPPER CONTROL VALVE OVERHAUL	81 Turbine Engineering Concept Invoice of [redacted] allocated to four accounts for Pulum Plant Stop Valves and control valve work
21	01220	\$ 38,031.59	Base	0582000	Maint Generating & Electric Plant	5781000 ESI GROUP, INC.	GBT (logging) oil system replace	82 Accrual for ESI Group for Pulum 2BT logging oil system replacement. Only [redacted] invoice actually provided.
22	01120	\$ 284,224.00	Base	0582000	Maint Generating & Electric Plant	5781000 SIEMENS ENERGY INC	PPN1A2 ST TURBINE OVERHAUL (OAM)	83 Total invoice [redacted] charged to January for Base accruals for Pulum 2 Turbine overhaul. Item 53 and 48 relate to this amount along with other accruals to other accounts not reviewed.
23	01220	\$ 348,288.87	Base	0582000	Maint Generating & Electric Plant	5781000 SIEMENS ENERGY INC	PPN1A2 ST TURBINE OVERHAUL (OAM)	84 Total invoice [redacted] charged to January for Base accruals for Pulum 2 Turbine overhaul. Item 53 and 48 relate to this amount along with other accruals to other accounts not reviewed.
24	01220	\$ 27,812.50	Base	0587000	Other Expenses-Power Supply	5780220 Not assigned	CENTRADER SOFTWARE	85 PCI accrual balance to [redacted] month. However they deducted this amount from the 2005, 2006 and 2007 [redacted] and then announced it was 12 months again in [redacted] The invoice fee is for Centrader software from Jan 16, 2011 to 2012. Centrader is used by the turbine to purchase and set power and fuel.
25	01020		Base	0200000	Oper Support & Engr	5780460 UTILITY RISK MANAGEMENT CORPORATION		86 Transmission Remediation-Unit 1
26	00720		Base	0580000	Oper Support & Engr	5780460 UTILITY RISK MANAGEMENT CORPORATION		87 Transmission Remediation-Unit 1

N

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

43-2
1P3

43-2
1P3

43-2
1P3

A B C D E F G H I J K L M

sample July-December expenses

L	Time Period	Amount	FERC Account	Account with 9 in front	SAP Account	Vendor	Supplier Notes	Auditor Notes
5	01/20		Base	8562000	Station Expenses 19	0731100 Not assigned 40	WEST SUBSTATIONS 55	Payment to [redacted] for weed control and landscape maintenance for West substations charged to various accounts. Total Invoice [redacted] Accrued one month. 20 71 72 73
6	01/20		Base	8562000	Station Expenses 20	0781100 [redacted] 41	DADE SUBSTATION PROPERTY MAINTENANCE SERVICES 59	Payment to [redacted] for weed control and landscape maintenance for Dade County substations charged to various accounts. Total Invoice [redacted] Accrued one month. 74 75 76 77
7	008/20		Base	8562000	Station Expenses 21	0761100 Not assigned 42	WEST SUBSTATIONS 58	Payment to [redacted] for weed control and landscape maintenance for West substations charged to various accounts. Total Invoice [redacted] Accrued one month. 78 79 80 81
8	01/20		Base	8566000	Miscellaneous Transmission Expenses 33	0340000 ALSTOM GRID INC 43	Tech Comp Oper Training 59	Training Transmission OTR Instructor. Two employees who were supposed to attend were from Lonseler but would not make it and therefore no charge was made to Lonseler. 82 83 84 85
9	01/20		Base	8566000	Miscellaneous Transmission Expenses 34	0340000 ALSTOM GRID INC 44	System Oper Training 60	System Operator Training. Two employees who were supposed to attend were from Lonseler but would not make it and therefore no charge was made to Lonseler. 86 87 88 89
10	01/20		Base	8566000	Miscellaneous Transmission Expenses 26	0340000 ALSTOM GRID INC 45	Tech Comp Oper Training 61	Alstom Operator Training. 90 91 92 93
11	008/20	\$ 109,014.85	Base	8569100	Maintenance of Computer Hardware 37	0760120 Not assigned 46	FERC 868A ReClass - Accounting 62	Transfer of costs from the 821 account to account due to FERC Order 868 which required PPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 94 95 96
12	008/20	\$ 125,832.78	Base	8569100	Maintenance of Computer Hardware 38	0760120 Not assigned 47	FERC 868A ReClass - Accounting 63	Transfer of costs from one expense account to another due to FERC Order 868 which required PPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 97 98 99 100 101
13	01/20	\$ 149,302.00	Base	8569100	Maintenance of Computer Hardware 31	0760120 Not assigned 48	FERC 868A ReClass - Accounting 64	Transfer of costs from one expense account to another due to FERC Order 868 which required PPL to make sure transmission costs included all related costs so that the transmission costs were comparable between companies. 102 103 104 105 106
14	01/20	\$ 16,287.77	Base	8569300	Maintenance of Communication Equipment 35	0410000 AT&T 49	Telecom Data Communications 65	Interstate Dedicated Private Line Service for Telecom data circuit. 75% to cost 856 and 24% to 861. 107 108
15	008/20	\$ 14,108.88	Base	8569300	Maintenance of Communication Equipment 36	0410000 BELLSOUTH LONG DISTANCE 50	DDG Comp Ops-Telecom Prices 66	Long Distance Services allocated to accounts based on location. 109 110
16	01/20	\$ 144,607.03	Base	8572000	Maintenance of Underground Lines 39	0760700 Not assigned 51	UG Maint and Locates Dade 67	UG Maint and Locates Dade. 111 112 113 114
17	01/20	\$ 76,600.43	Base	8572000	Maintenance of Underground Lines 38	0760700 WA CHESTER LLC 52	UG Maint and Locates Dade 68	Perform operations and maintenance work for underground transmission activities. 115 116
18	01/20	\$ 60,713.29	Base	8572000	Maintenance of Underground Lines 39	0760700 POWRIK DELIVERY CONSULTANTS INC 54	UG Maint and Locates Dade 69	Perform operations and maintenance work for underground transmission activities. 117

N

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

43-2
104

43-2
104

43-2
104

sample July-December expenses

Line	Fiscal Year	Account	FUND	Account	Vendor	Amount	Notes	Account
5	01/2020	[REDACTED]	2810000	2810000	QUNWORLD WIDE LTD	16 17 18 19 20 21 22	Website for DOT Partners for Disaster, Creative and Technology support for website. 2019 was charged to 01 012000 and 2018 was charged to 01 012000. The 2019 was charged through the management fee and contains 00.25% of the total amount. PPL covered the EOCOT portion of 20% before putting the rest in an AMF adjusted account.	
6	01/2020	[REDACTED]	2810000	2810000	SIGUEL AND GALE LLD	23 24 25 26 27 28 29 30 31 32	Fee to Linda Cameron for the Electronics Developer Commission Fee Expenses Project (over a- and bill charges). This account was charged to this account. One of them was this one for [REDACTED]. However, since this is a budget unit that is allocated based on the management fee, only 00.25% was charged to this account. Another portion of the total of the invoice was also allocated through the AMF. This invoice was not. The total project in 2011 was [REDACTED] in a last period. It will be rolling over in 2012.	
7	01/2020	[REDACTED]	2810000	2810000	EXACTINGST, INC.	33 34 35 36 37 38	Monthly retainer for Exact Total for national email vendor. They design and deploy national and business email and a newsletter. The other portion of the invoice goes to EOCOT based on account 44% and not 00%.	
8	01/2020	[REDACTED]	2810000	2810000	PEOPLE INNOVATING RESEARCH INC	39 40 41 42 43	People Marketing Research Co. work as National College Communication Research Coordinator. Projects to reduce the college graduation process by intervening 123 students. Total project cost [REDACTED] paid for gift cards of \$200.	
9	01/2020	[REDACTED]	2810000	2810000	QUNWORLD WIDE LTD	44 45 46	Website work. Allocated 7000 and then the 70 allocated through AMF. The other 20% goes to EOCOT.	
10	01/2020	\$ 14,814.15	2810000	2810000	QUNWORLD WIDE LTD	47 48	Website work. Allocated 7000 and then the 70 allocated through AMF. 20% goes to EOCOT.	
11	01/2020	\$ 2,882.00	2810000	2810000	Miscellaneous Sales Expenses			See EOCOT by 11
12	01/2020	\$ 12,000.00	2810000	2810000	Miscellaneous Sales Expenses			See EOCOT by 11
13	00/2020	\$ 18,018.00	2810000	2810000	Miscellaneous Sales Expenses			See EOCOT by 11
14	00/2020	\$ 46,302.00	2810000	2810000	Miscellaneous Sales Expenses			See EOCOT by 11
15	01/2020	\$ 47,272.64	2810000	2810000	Miscellaneous Sales Expenses			See EOCOT by 11

wp-43-2 confidential July to December sample expenses 06/16/14

43-2
1 p6

43-2
1 p6

43-2
1 p6

A B C D E F G H I J K L M

sample July-December expenses

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19

Trans Fiscal year/period	Account JUL 2011 - DEC 2011	FEDD Amount with \$ in front	Vendor	SAP Account	Vendor	21	Auditor Notes	Audit questions
103	01/20	\$ 24,895.00	Miscellaneous Sales Expenses	0010000	Not assigned			See ERDO Wp 59
104	00/20	\$ 76,882.18	Miscellaneous Sales Expenses	0010000	Not assigned			See ERDO Wp 59
105	00/20	\$ 146,891.00	Miscellaneous Sales Expenses	0010000	Not assigned			90 See ERDO Wp 59
106	01/20	\$ 236,394.00	Miscellaneous Sales Expenses	0010000	Not assigned			See ERDO Wp 59
107	01/20	\$ 290,928.00	Office Supplies and Expenses	0410000	Fibernet	Fibernet Non-Alloc Circuits	412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000	
108	01/20		Office Supplies and Expenses	0410000	Not assigned	Fibernet Non-Alloc Circuits	2 invoices in Fibernet. One for data line charges, and one for 107, 108, and 109. Charged in various invoices. Same as 107, 108, and 109.	
109	01/20		Office Supplies and Expenses	0410000	Not assigned	Fibernet Non-Alloc Circuits	2 invoices in Fibernet. One for data line charges, and one for 107, 108, and 109. Charged in various invoices. Same as 107, 108, and 109.	
110	01/20		Office Supplies and Expenses	0410000	Not assigned	Fibernet Non-Alloc Circuits	2 invoices in Fibernet. One for data line charges, and one for 107, 108, and 109. Charged in various invoices. Same as 107, 108, and 109.	
111	00/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 112. Aug-Sept.	
112	00/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 111. June-July.	
113	00/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 110.	
114	01/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 110. June-July.	
115	01/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 110. June-July.	
116	01/20		Office Supplies and Expenses	0410000	FPL FIBERNET LLO	Fiber Network	Fibernet invoice Same as 110. June-July.	
117	01/20	\$ 56,319.53	Office Supplies and Expenses	0410110	BYROOM TECHNOLOGIES INC	FRNA CORREVL DG	1 year gold support for systems 1000 and later capital for 00200 Gold support. Licensed between computer customer service and corporate, RUD, Chubbings and Transatlantic. See 122 and 126 Total Invoice 177,812.	
118	01/20	\$ 16,293.28	Office Supplies and Expenses	0410110	BYROOM TECHNOLOGIES INC	FRNA CORREVL DG	1 year gold support for systems 1000 and later capital for 00200 Gold support. Licensed between computer customer service and corporate, RUD, Chubbings and Transatlantic. See 122 and 126 Total Invoice 177,812.	
119	01/20	\$ 56,319.53	Office Supplies and Expenses	0410110	BYROOM TECHNOLOGIES INC	FRNA CORREVL DG	1 year gold support for systems 1000 and later capital for 00200 Gold support. Licensed between computer customer service and corporate, RUD, Chubbings and Transatlantic. See 122 and 126 Total Invoice 177,812.	

wp 43-2 confidential July to December sample expenses details

43-2
107

43-2
107

43-2
p.7

A B C D E F G H I J K L M

sample July-December expenses

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

Time Fiscal year/period	Amount JUL 2011 - DEC 2011	FY20 Account with \$ in foot	SAP Account	Vendor	Auditor Notes	Audit questions			
120	012020	\$ 64,601.00	8921000	Office Supplies and Expenses	8800000	Not assigned	Exec AMP PPL True Up 25	Reversed out	See 43-218
127	010200	\$ 64,601.00	8921000	Office Supplies and Expenses	8800000	Not assigned	Exec AMP 1 True Up 26	Record AMP True-up for Jan-June	See 43-218
128	011200	\$ 64,601.00	8921000	Office Supplies and Expenses	8400000	Not assigned	PPL HR AMP True Up 27	True up	See 43-218
139	011200	\$ 2,000.00	8921000	Office Supplies and Expenses	8800000	LAW OFFICES OF LEVY & LEVY PA	28	Leasehold Settlement	
140	010200	\$ 5,630.00	8921000	Office Supplies and Expenses	8800000	DELEGATE TITLE INSURANCE AGENCY INC	29	Put Everglades Modernization Title Search	
141	012200	\$ 187,891.84	8923000	Outside Services Employed	4780100	Not assigned	NEE - Financial Reporting 30 31	85.25% of 10-K project professional services. All other WBS charged to 523.	
142	012200	\$ 200,000.00	8923000	Outside Services Employed	6760100	Not assigned	General & Administrative 32 33 34 35 36 37 38 39 40 41	Account legal invoices for Elmore III 81A,882.24, Ltd, Inc. 112747.08+16,105.49, First Patent Offenses \$25,808.00, Distribution Services Awareness (11,862,234+9222) Polaris/In State Protective Haul (13,288.80), Green Technology Test Center 4,016, Instate Medical Builder \$2,112.50, OT Intel Filter \$13,183.80, 6 Daytona Pensacola (238,812.41 +218,980), Mortgage Credit and Title Issues \$1,026,894.84, 804, 840, 801, Albedo Pex and Douglas Reeling \$16,014.85, See 43-217	
143	012200	\$ 98,340.88	8923000	Outside Services Employed	5780100	Not assigned	NEE - Financial Reporting 42 43	53.22% of 10-K project professional services. See Item 142	
144	008200	\$ 85,818.88	8923000	Outside Services Employed	5780100	Not assigned	Statistical & Governmental Affairs Legal 44	Legal for South Daytona Franchise case	
145	012200	\$ 85,818.88	8923000	Outside Services Employed	5780100	SQUIRE SANDERS & DEMPSEY LLP	45	South Daytona Franchise Case legal fee	
146	011200	\$ 62,408.18	8923000	Outside Services Employed	5780100	GOIGS SCHILLER & PLEXNER LLP	46 47 48 49	Legal for Romero, Marco et al. Class action suit brought by the IULW workers, alleging that workers on 20 minute lunch break who have to return to radius should be paid for the time since it constitutes work. All workers have filed.	
147	012200	\$ 23,858.76	8923000	Outside Services Employed	4780100	GUNSTER YANLEY & STEWART PA	50 51	EMT - Systems & Operations	Purchase City of Vero Beach Utility-wanted for all cases but it wasn't in the request.
148	012200	\$ 71,485.00	8923000	Outside Services Employed	5780400	JD POWER & ASSOCIATES	52 53 54 55 56 57	SR Benchmarking	Electric Utilities for Residential and Business by JD Power line 148- PPL portion-see 148 for AMP portion that gets credited to 523-Customer Satisfaction study to benchmark performance against regional and peer groups to develop strategy and action.
149	012200	\$ 30,542.50	8923000	Outside Services Employed	5780400	JD POWER & ASSOCIATES	58 59 60	SR Benchmarking	Electric Utilities for Residential and Business by JD Power line 148- PPL portion-see 148 for AMP portion that gets credited to 523
150	010200	\$ 30,680.50	8923000	Outside Services Employed	5780400	RUSSELL REYNOLDS ASSOCIATES INC	61 62 63	Executive & Ad-hoc Projects	68.71% of invoice to Talent Manager for Special Project to search for a senior leadership candidate. Allocated based on headcount.
151	008200	\$ 26,923.84	8923000	Outside Services Employed	6780400	CORPORATE EXECUTIVE BOARD	64 65 66 67	Learning & Development Admin	68.71% of membership fees based on the headcount (above). Provide best practices, research and insight, peer benchmarks, diagnostic tools, interactive learning events, etc. for board members?
152	008200		8923000	Outside Services Employed	5780400	ADP INVESTOR COMMUNICATIONS INC	68 69	HR Information Services	April 2011 proxy mailing- see Item 150 and 152 together. 68.7% to 152
153	008200	\$ 25,891.00	8923000	Outside Services Employed	4780400	DUFF & PHELPS LLC	70	Accounting Services Vero Beach	Progress billing for City of Vero Beach valuation

43-2
189

43-2
189

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

43-2
189

A

sample July-December expenses

	B	C	D	E	F	G	H	I	J	K	L	
	Fiscal Year	Amount	FERC Account	FERC Account	FERC Account	FERC Account	FERC Account	FERC Account	FERC Account	FERC Account	Auditor Notes	Audit questions
	2011 - DEC 2011	JUL 2011 - DEC 2011	9 in front	9 in front	9 in front	9 in front	9 in front	9 in front	9 in front	9 in front		
154	011201	\$ 31,824.21	Base	8923000	Outside Services Employed	5750400	LOCKHEED MARTIN SERVICES INC	IM Security Oper-Ola Security	21 22 23 24 25	AMF portion of invoice of \$134,211.38 for 538.7 hours of work for cyber/information security operations that provide system admin, virus protection, risk and vulnerability assessments, incident prevention, security awareness and system security consulting.		
155	00820		Base	8923000	Outside Services Employed	5750400	ADP INVESTOR COMMUNICATIONS	IR Inhouse/Sec Services	26 27	April 2011 proxy mailing-see item 155 and 152 together. 88.3% in 152		
158	011201	\$ 28,717.29	Base	8923000	Outside Services Employed	5750400	PROJECT SUCCESS INC	General Development	28 29 30 31	Project Success Method Training for 27 employees. Some of the employees were not FPL employees or a portion of their time gets charged in other expenses. See 43-29.		
157	011201	\$ 28,475.00	Base	8923000	Outside Services Employed	5750450	OPTIMAL SOLUTIONS INTEGRATION INC	FPL SAP Control Group	35 36	167.8 hours at \$170 for post production go live support of SAP project.		
159	00820	\$ 21,027.16	Base	8923000	Outside Services Employed	5750450	INPOSYS TECHNOLOGIES LTD	PSIM B/W 25% (MAINT)	34	Reversed out		
160	011201	\$ 31,884.71	Base	8923000	Outside Services Employed	5750450	Not assigned	PSIM B/W 25% (MAINT)	37 38 39 40 41 42 43	One month's second of the yearly maintenance contract for Alpacams, LogicaCMG, ARGOS, and CMIS/Opera times 25%. Alpacams does mapping and loading instructions on crew laptops. Logica is a work management system. Argos is an automated control system for crews. CMIS/Opera is used by dispatchers to view the network in real-time. None are used by Alpacams. 25% applies to C & M and 62 to capital.		
160	00820	\$ 26,412.72	Base	8923000	Outside Services Employed	5750450	ABBNETWORKS INC	PSIM B/W 25% (MAINT)	44 45 46 47	Final invoice and support for a year at 24.87%. Total invoice with tax \$34,411.19. It was amended but it shouldn't have been. No work. The remaining portion went to capital projects.		
161	00820	\$ 28,865.00	Base	8923000	Outside Services Employed	5750450	OLAV & CO., INC.	Small O&M Projects - Base O&M	48 49	208 hours for work on a nuclear site migration		
162	00820	\$ 45,277.12	Base	8923000	Outside Services Employed	5750450	ACCENTURE LLP	SAP One - Finance PMO	50 51 52 53 54 55	Payment on 0888_208 contract for po 450067223 which was for exp. - base was capitalized. Only \$48,290 was expensed. Of that amount allocated 62.5% for utility. Rest Nuclear, Finance, Group and Group Capital. Nuclear had SAP prior to the utility so most of the work related to the utility and therefore a higher percent was used than the normal 6 of work/expense.		
163	011201	\$ 71,252.00	Base	8923000	Outside Services Employed	5750450	Not assigned	SAP One - I&C Tech	56 57	75,000 SAP preferred card \$72,000. Rest charged to Finance. Cards are used for technical training.		
164	011201	\$ 82,717.00	Base	8923000	Outside Services Employed	5750450	Not assigned	IBM DDO JAVA WebSphere Sup	58 59	Actual invoice amount \$40,858. Mostly Capitalized for work and database work.		
165	011201	\$ 140,000.00	Base	8923000	Outside Services Employed	5750450	Not assigned	IBM SAP SEM Supl	60 61	Invoice actually \$131,001.49 for Optimal Solutions Integration for SAP support.		
166	011201	\$ 6,560.87	Base	8923000	Outside Services Employed	5750500	AINETEL STAFFING INC	Cost Allocation	62 63	85% of charge for temporary staffing from Ainet Staffing at 28.40/hr.		
167	011201	\$ 6,500.00	Base	8923000	Outside Services Employed	5750500	INSIGHT GLOBAL INC	Small O&M Projects - Base O&M	64 65	48 hours temp work for nuclear services desk		
168	011201	\$ 7,805.20	Base	8923000	Outside Services Employed	5750500	MBQ PARTNERS INC	FPL SAP Control Group	66	Architect temp work		
169	011201	\$ 7,805.20	Base	8923000	Outside Services Employed	5750500	MBQ PARTNERS INC	FPL SAP Control Group	67	Architect temp work		

M

wp 43-2 confidential July to December sample expenses details

43-2
1 p10

43-2
1 p10

43-2
1 p10

A B C D E F G H I J K

sample July-December expenses

24
24
24
24
24
24
24
24
24

10
11
12
13
14

15
16
17
18
19
20
21

Time: Fiscal year/period	Account	PERG Account with 9 to front	SAP Account	Vendor	Auditor Notes	Audit questions
01/20/00	\$ 1,309,862.38	Base 8922000	8001000	Not assigned	73 44	Costs reported in PERG 822 instead of 922. This entry transfers it to the proper account. From one insurance to the other.
008/20		Base 8924000	8450000	Not assigned	45	Property Amortizations
01/20/00	\$ 287,862.06	Base 8924000	8450000	Not assigned	46	PBL Prop Ins Amortizations
008/20	\$ 28,902.58	Base 8924000	8450000	Not assigned	47	Insurance-Civil Flight
008/20	\$ (190,744.67)	Base 8924000	8450000	Not assigned	48	PIP Prop Ins Dist Amortizations
<p>Total of \$3,458,844.80 divided by 12 months Insure for Property General, Liability, Umbrella, Auto, Machinery, and environmental policy, With Wells Fargo of \$322,930.40/12 months Total of Helder Electric Insulate Insurance credit of \$2,289,418 amortized over 12 months.</p>						
<p>Special/Items Cost Center Time Sheet Date</p>						
008/20/11	5,160.5	Overhead 8925103	8450200		44 50	EMPLOYEE WORKERS' COMPENSATION INSUR
01/20/11	119,776	Overhead 8925103	8450200		51	Workers Compensation 10 - Disability
007/20/11	123,274	Overhead 8925103	8450200		52	CS Workers Comp
01/20/11	123,414	Overhead 8925103	8450200		53	CS Workers Comp
<p>monthly amtz for 4758, 559, 559 - Power Co - walkie Empl. w.c. some allocated to capital - Empl. w.c. monthly amtz for distributors - Extend w.c., Adm customer serv customer serv</p>						
<p>Special/Items Cost Center Time Sheet Date</p>						
<p>26</p>						
01/20/00		Revenue Enhancement 8918000	8150700		77	
008/20		Revenue Enhancement 8918000	8150700		78	
01/20/00		Revenue Enhancement 8918000	8150700	Not assigned	79	
008/20		Revenue Enhancement 8918000	8150700		80	
007/20		Revenue Enhancement 8918000	8150700		81	
01/20/00		Revenue Enhancement 8918000	8150700	Not assigned	82	

L

43-2
1/12

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

43-2
1/12

43-2
1/12

A B C D E F G H I J K

sample July-December expenses

255-5

	Time: Fiscal year/period	Account JUL 2011 - DEC 2011	FERC Account with \$ in trail	SAP Account	Vendor	Auditor Notes	Audit questions
203	012/20	#	Revenue & Expense 0016000	Miscellaneous Sales Expenses 0750700	[REDACTED] 26	[REDACTED] 6	See WP59

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

43-2
1 p13

43-2
1 p14

43-2
1 p13

A B C D E F G H I

Account	Profit Ctr	Document Header Text	Text	Pstng Date	Year/month	Amount in local cur.
1						
2	5750000	6210 600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	106,164.51
3	5750000	6210 600237200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	11/22/2011	2011/11	106,164.51
4	5750000	6211 207637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	106,306.23
5	5750000	6211 PTN Sec ISFSI Oct 2	Security ISFSI Support	10/27/2011	2011/10	106,852.00
6	5750000	6211 628607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	108,100.94
7	5750000	6211 618607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	108,199.21
8	5750000	6211 175927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	109,247.46
9	5750000	6211 435927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	110,025.69
10	5750000	6211 469117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	110,332.66
11	5750000	6211 118427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/18/2011	2011/10	112,067.30
12	5750000	6211 724637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/15/2011	2011/12	112,536.16
13	5750000	6211 299137200000 PTH	SECURITY SERVICES FOR 2011 FOR PTN	11/23/2011	2011/11	112,715.50
14	5750000	6211 648607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	112,743.58
15	5750000	6211 525927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	112,961.25
16	5750000	6210 958637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	113,548.73
17	5750000	6210 958637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/15/2011	2011/12	113,548.73
18	5750000	6211 731807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/12/2011	2011/07	113,851.61
19	5750000	6211 509717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	113,878.82
20	5750000	6211 769807200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/25/2011	2011/07	114,543.23
21	5750000	6210 220427200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	10/17/2011	2011/10	114,639.13
22	5750000	6210 877117200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	8/16/2011	2011/08	115,199.35
23	5750000	6211 375927200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	11/14/2011	2011/11	116,335.42
24	5750000	6211 778717200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	9/16/2011	2011/09	117,698.10
25	5750000	6211 138607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	119,095.14
26	5750000	6211 039117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/15/2011	2011/08	119,897.34
27	5750000	6211 287607200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	7/13/2011	2011/07	121,737.22
28	5750000	6210 739637200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	12/16/2011	2011/12	122,261.74
29	5750000	6211 PTN Sec ISFSI EPU N	Security ISFSI Support	11/28/2011	2011/11	127,770.00
30	5750000	6211 899137200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/8/2011	2011/12	129,433.41
31	5750000	6211 259117200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	8/22/2011	2011/08	130,308.98
32	5750000	6211 108427200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	10/19/2011	2011/10	131,241.39
33	5750000	6211 748637200000 PTN	SECURITY SERVICES FOR 2011 FOR PTN	12/16/2011	2011/12	143,599.27
34						
35						
36						
37	5750000	6208 PSL Sec Dec 2011 ac	PO2260140 Outage Supp SL1-24	12/22/2011	2011/12	260,210.71
38	5750000	6210 819517200000 PSL	SECURITY SERVICES FOR 2011 FOR PSL	9/6/2011	2011/09	520,367.00
39	5750000	6210 PSL Sec Nov 2011 ac	PO2260140 RSS Inc Base	11/28/2011	2011/11	552,840.00
40						
41						
42						
43	5750000	6210 PSL Sec Dec 2011 ac	PO2260140 RSS Inc Base	12/22/2011	2011/12	584,054.00
44	5750000	6211 To accrue for servl	PO2260140 RSS Inc Base	7/27/2011	2011/07	

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

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

34
35
36
37

40
41
42
43

14

43-3
P14

A

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

KW
6/18/12
JHP

B Title Summary Fibernet Charges C

FPL Allocation to FPL from Fibernet
Historic Test Year Ended December 31, 2011
Kathy L. Welch
June 18, 2012
Workpaper 44-8
CONFIDENTIAL

CONFIDENTIAL

D

In the expense samples in workpaper 43-1 and 43-2, we found several bills for Fibernet. The charges appear to be one of two types:
1. Costs are allocated based on Audit No. 01-067-4-1. This methodology is described on workpaper 44-8/2.
2. Data line charges.
The Utility only provided support for the type 1 charges. The schedule below shows the charges billed for the type 1 charges. The calculation of this amount is shown on 44-8/1 and is described in the procedures on 44-8/2.
Review of the calculation showed that the Utility included a \$109,689 adjustment to depreciation expense that they said was a one time charge and therefore non-recurring. In addition, they changed a depreciation rate that added \$20,889 to depreciation expense.
In addition, the calculation included a rate of return of 13.97% based on the audit in 2000. The last rate case adjusted this percent. A letter to the Commission stating what they would adjust on the books stated:

L

	E	F	G	H	I	J	K
	Monthly Bill	Monthly Bill	Base	ECCR	Clearing		
22	Month	Before Tax	After Tax	Base	ECCR	Clearing	
23	January						
24	February						
25	March						
26	April						
27	May						
28	June						
29	July						
30	August						
31	September						
32	October						
33	November						
34	December						
35				110.4965%	83.5403%	2.4448%	14.0148%
36	July to December base costs						Allocations based on work stations
37	Charged to 921 July to December						
38	Difference-immaterial						

51 Changed to 921.105 Jan-June
52 \$9921000 / SAP 541000 in July-Dec

41 Adjustment for non-recurring depreciation:
42 Adjustment for Depreciation Expense
43
44 Adjustment for ROI
45 Get request 85
46

47 The data charges were determined as follows:
48 See request 88 See 44-8/4

49 Source: Request 3, 85, 88, 36

8-77

448

A

Florida Power & Light Co.
Rate Case
Dkt# 120016-El, ACN 12-100-4-1
HTY 12/31/2011

KW
6/18/12
JHP

B

1 FPL FiberNet
2 Calculation of Charges to FPL - Long-haul Communications Network
3 2011-2013 Forecast

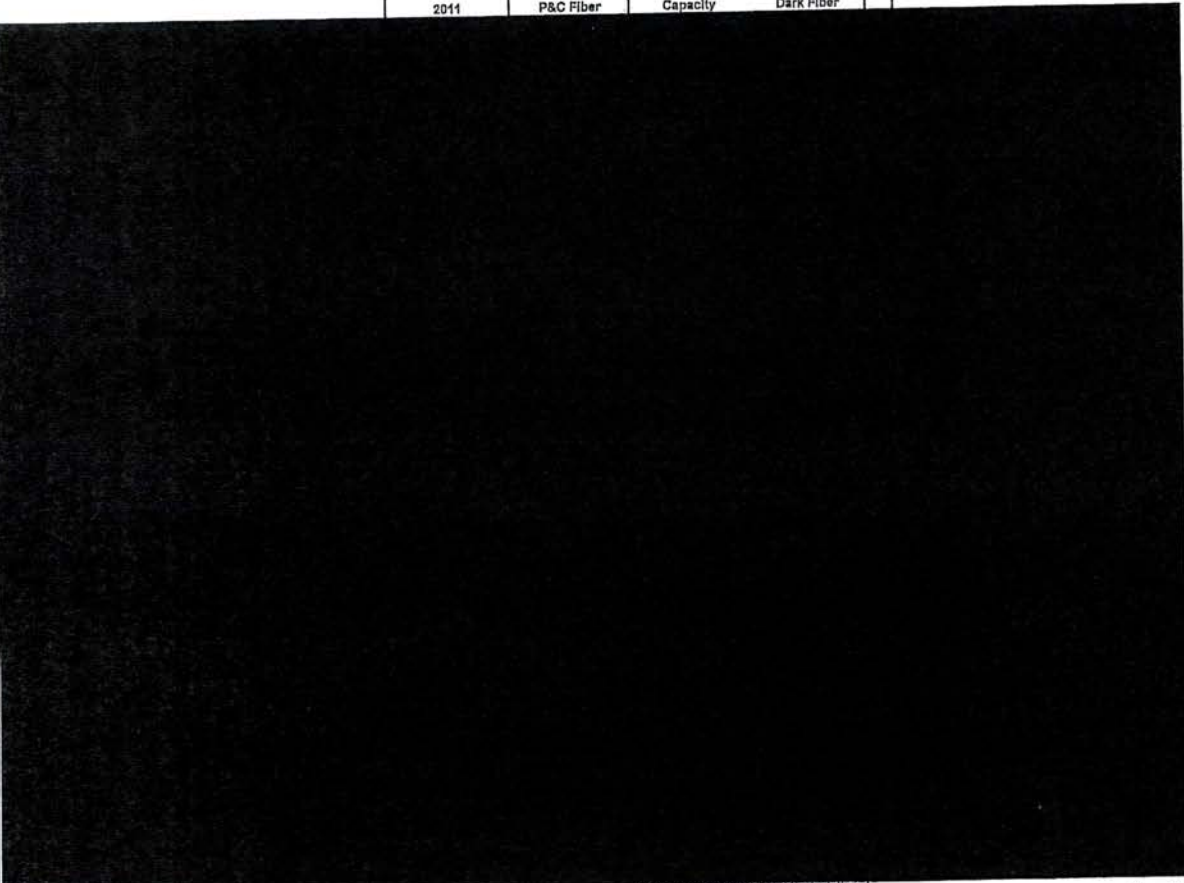
Title

2011 Allocation

Power Systems	Information Management
E	F G
P&C Fiber	Capacity Dark Fiber

H
CONFIDENTIAL
I

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50



47-8
1-2p 2

SMI... R...

1.0 1
8-hh
p.1

A

		2011 Allocation			
			Power Systems	Information Management	
		C	D	E	F
		2011	PAC Fiber	Capacity	Dark Fiber
1	4				
2	5				
3	6	B			G
4	7				
5	8				
6	9				
7	10				
8	11				
9	12				
10	13				
11	14				
12	15				
13	16				
14	17				
15	18				
16	19				
17	20				
18	21				
19	22				
20	23				
21	24				
22	25				
23	26				
24	27				
25	28				
26	29				
27	30				
28	31				
29	32				
30	33				
31	34				
32	35				
33	36				
34	37				
35	38				
36	39				
37	40				
38	41				
39	42				
40	43				
41	44				
42	45				
43	46				
44	47				
45	48				
46	49				
47	50				

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

G

51
52
53
54
55
56
57
58
59

[Redacted]

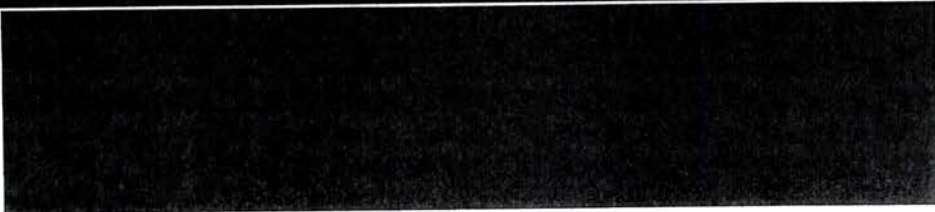
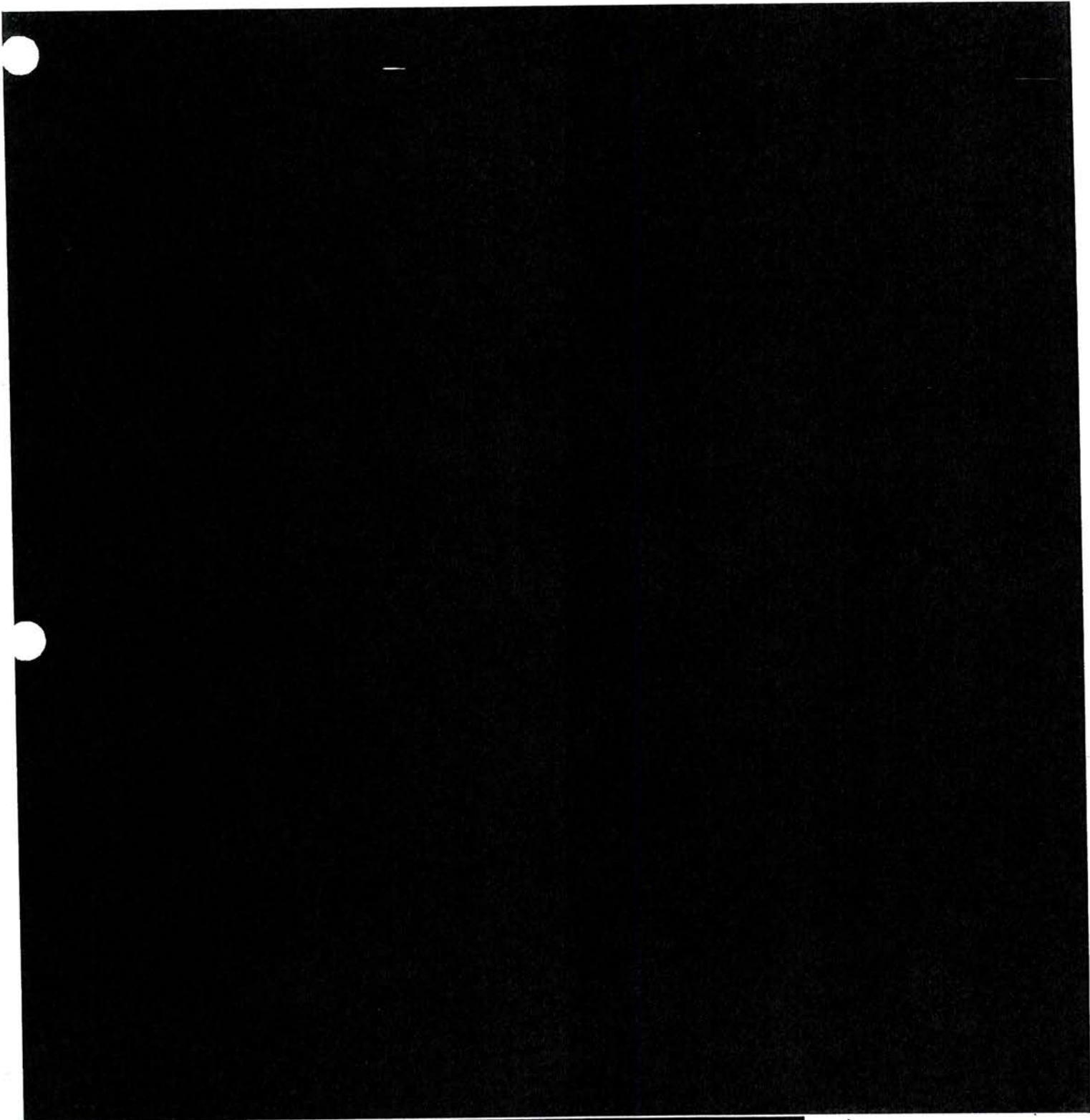
44-8

52 Per audit in 2000 (Reg 68#1) These costs were \$7,996,259.78
 Book value of assets have increased but
 Acc dep has reduced costs.
 The assumptions were used for 2012 and 2013
 which was not provided.

Assumptions:

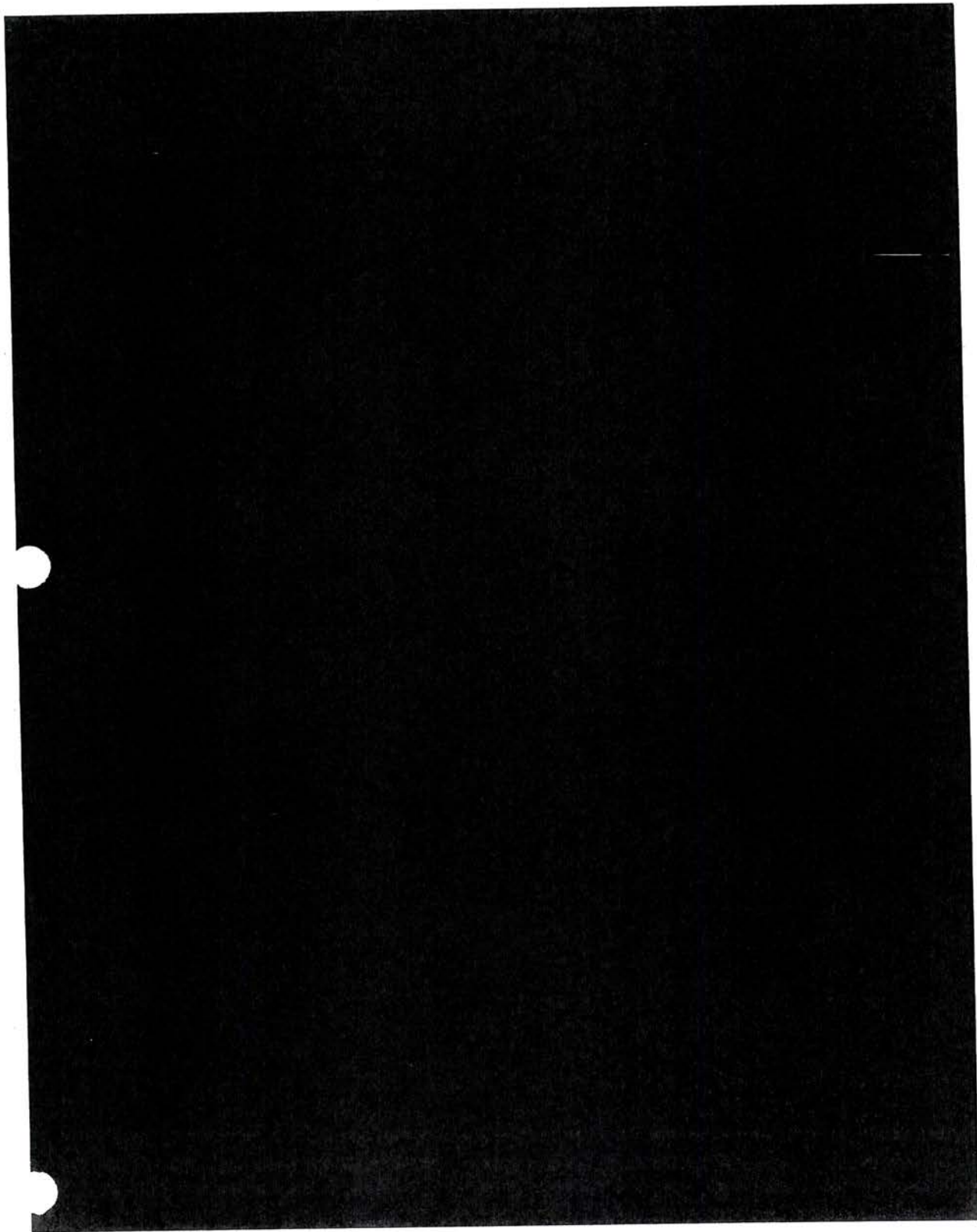
- [a] - Electronics depreciation - 7 years
- [b] - Increase of 2% per year
- [c] - 2011: Actual PPE balances as of June 2010; 2012 & 2013: Obtained from forecast submitted on 3/4/10 for 2012 & 2013

44-8
 1
 2
 P.2



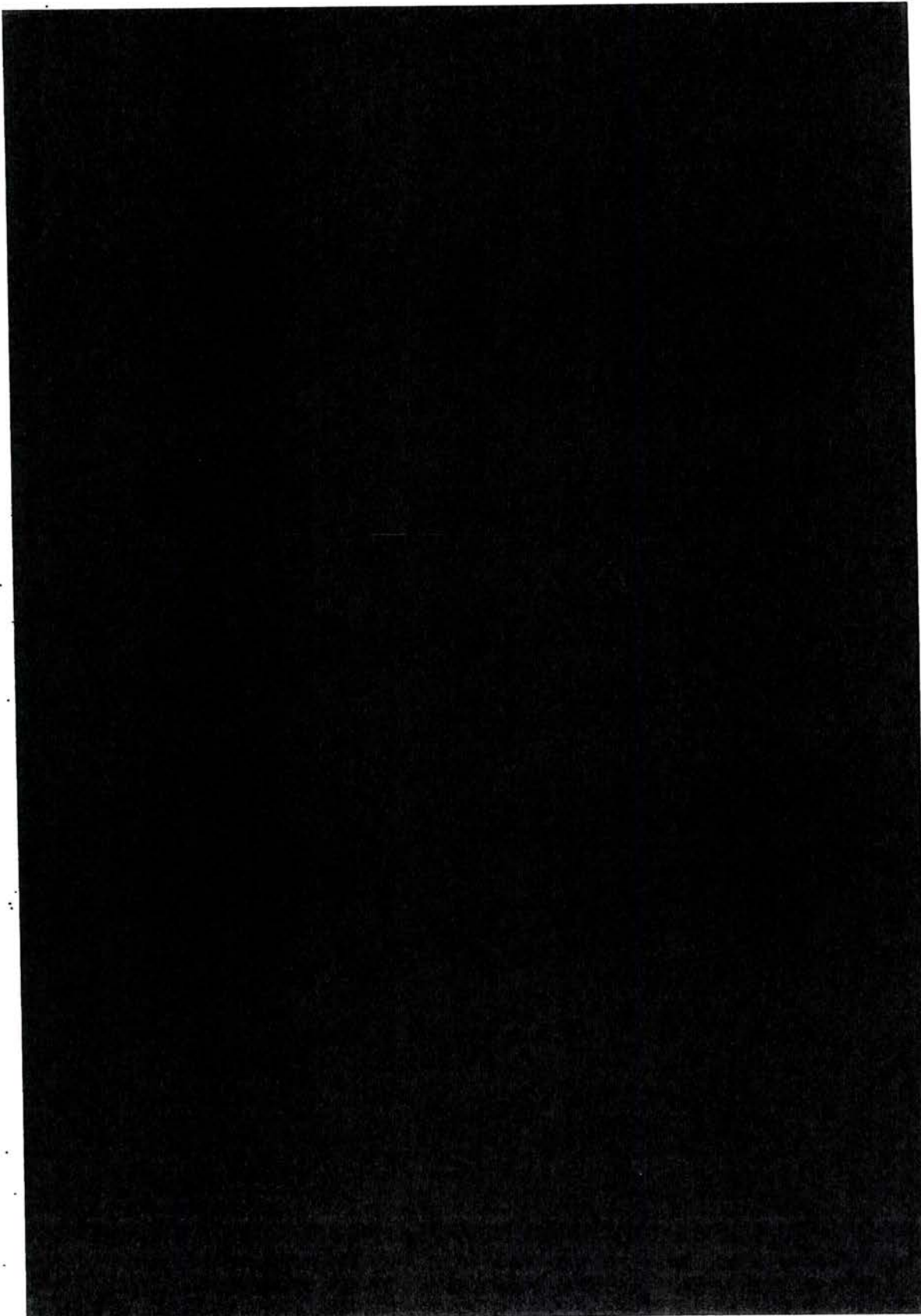
$\frac{44-8}{2}$ p.1

$\frac{44-8}{2}$ p1



44-8
2 P.2

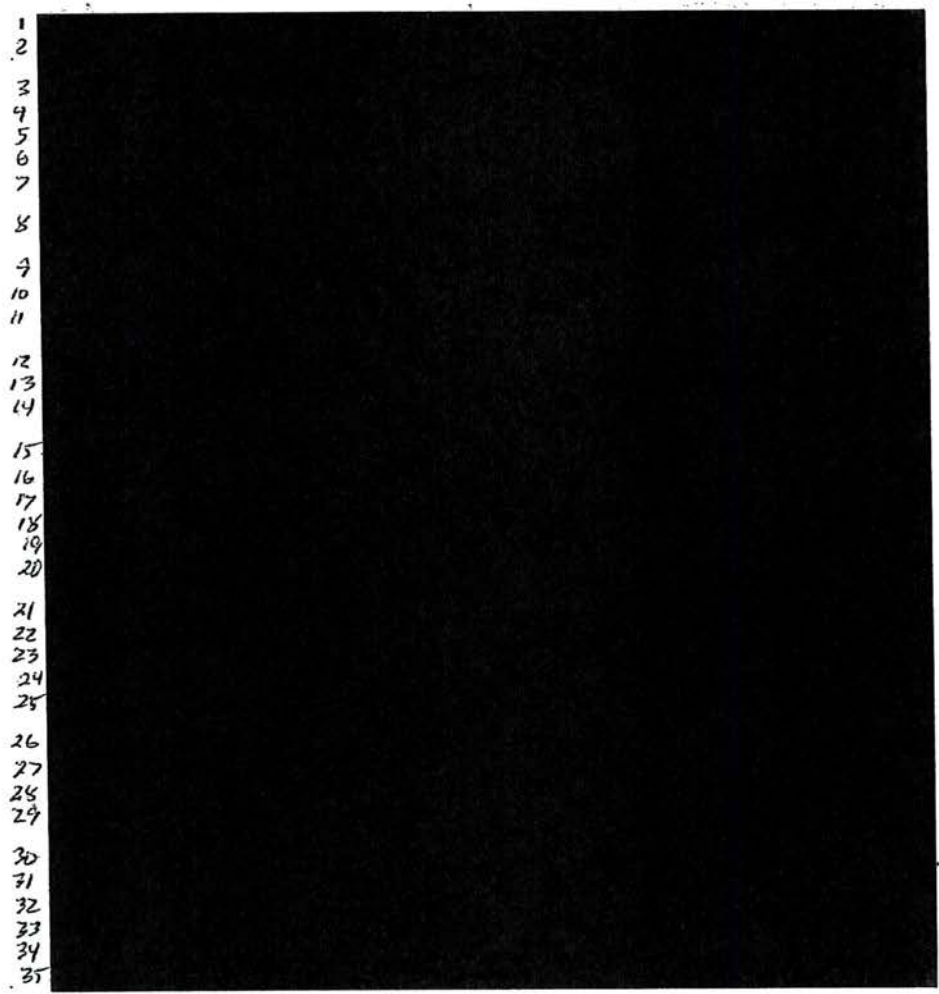
44-8
2 P.2



$\frac{44-8}{2}$ P.3

$\frac{44-8}{2}$ P.3

A B C 693



36 The Florida PSC charges FiberNet a regulatory assessment fee (RAF) of .2% for all intra-state revenues.
37 The share of the RAF fee directly attributable to FPL's revenues is charged back to FPL. The total charge
38 to FPL for 2011 is [REDACTED].

CONFIDENTIAL

$\frac{448}{2}$ p.4

$\frac{448}{2}$ p.4

Credit to 921.105

FiberNet Billing

	A	B	C	D	E	F	G	H	I
2									
3									
4									
5	Net Assets Allocated								
6	ROI								
7	ROI on Assets								
8	Other items billed								
9	Subtotal billed								
10	<u>Estimated Taxes</u>								
11	Sales Tax 7%								
12	Communications Service Tax 14.5523%								
13	Total billed								
14									
15									
16	Net Assets Allocated								
17	ROI								
18	ROI on Assets								
19	Other items billed								
20	Subtotal billed								
21	<u>Estimated Taxes</u>								
22	Sales Tax 7%								
23	Communications Service Tax 14.5523%								
24	Total billed								

Variance to reclass to Group Capital

27,507

25

26 Entry to reclass increased ROI charges to Group Capital for January 2011

27 0798-92-000.000-010-812 (27,507) PJ

28 4400-99-000.000-999-812 27,507 ↓

AA recalculated

N

Simon Ruzak

L

31 Off 24,717

32 Sales Tax 1730.19

33 Comm Tax 388.85

34 30,044

M

35 Co Used Different

36 Tax Rate

37 for Sales Tax

38 administrative

29

30

A B C D E F G H I J

		FiberNet Billing		
		2011	March 2011	
1		[REDACTED]		
2	Net Asses Allocated			OK
3	ROI			OK
4	ROI on Asses			OK
5				OK
6	Other items billed			OK
7	Subtotal billed			OK
8	Estimated Taxes			Actual tax rate changed and credit was given for overpaid taxes in Jan & Feb
9			33	
10	Sales Tax 7%		34	
11	Communications Service Tax 14.5523%			
12	Total billed			

		Adjustment for PSC Allowed ROI		
		2011	Monthly	
13		[REDACTED]		
14	Net Asses Allocated			OK
15	ROI			OK
16	ROI on Asses			OK
17				OK
18	Other items billed			OK
19	Subtotal billed			OK
20	Estimated Taxes			Tax rate here was incorrect, updated this month and true ups below reflect the effect of this change for Jan & Feb
21	Sales Tax 7%		36	
22			37	
23	Communications Service Tax 14.5523%		38	
24	Total billed			

25	Variance to reclass to Group Capital	27,726	(P1)
26	Jan true up for tax change	219	
27	Feb true up for tax change	219	
28	Total to reclass to Group Capital	28,165	(P2)

29	Entry to reclass increased ROI charges to Group Capital for March 2011	
30	0798-82-000,000-010-812	(28,165)
31	4400-88-000,000-898-812	28,165

P1:
I

60 40
11/15/11
P2

44-8
w
6 3

A B C D E F

	Office	Bandwidth	AT&T	FiberNet	2011 Charges
1	Andy Town				No FiberNet Service in 2011
2	Central Broward Svc Ctr	FL4			No FiberNet Service in 2011
3	Pompano McNab Svc Ctr	SEA			Allocation
4	Hollywood Office	HO			No FiberNet Service in 2011
5	North Broward Bus Office	NBM			closed
6	Fort Myers Service Ctr	FM			No FiberNet Service in 2011
7	Golden Gate Service Ctr	NA2			
8	Perfex Service Center	MPE			No FiberNet Service in 2011
9	Miami Central Svc Ctr	MCE			
10	Miami North East Svc Ctr	MNE			
11	Richmond Service Center	MRE			No FiberNet Service in 2011
12	Equipment Repair Center	ERC			Allocation
13	Cocoa Service Center	CO1			Allocation
14	Daytona Meters	DY2/DYM			No FiberNet Service in 2011
15	Port Orange Service Ctr	PO1			No FiberNet Service in 2011
16	Flagler Service Center	BN1			
17	Boynton Beach Svc Ctr	BB1			
18	Boca Raton Service Ctr	DRP			No FiberNet Service in 2011
19	Shuart Service Center	SR1			No FiberNet Service in 2011
20	Midway Service center	FP1**			Hub site - increased capacity to 100M. AT&T 100M \$6311.28
21	St Lucie Service Center	FP2			No FiberNet Service in 2011
22	Tallahassee Office	TAL			No FiberNet Service in 2011
23	St Augustine Svc Ctr	SAL			Allocation
24	Area Office West (ADW)	ADW			No FiberNet Service in 2011
25	Venice Service Center	VEL			Allocation
26	Punta Gorda Service Ctr	PG			Allocation
27	Whitfield Service Center	BA2			No FiberNet Service in 2011
28	Clark Service Center	SS3			No FiberNet Service in 2011
29	Gulfstream Service Center	YD1			No FiberNet Service in 2011
30	Pompano Beach Svc Ctr	PH1			
31	St Johns Service Center	PL2			Served out of PPN
32	Duplar West	DW			New Service added that did not exist prior to 2011. 100M ATT equivalent \$6311.28

31. [Redacted]

44-8
4 P3

Source: Roa3

44-8
4 P3



CDC FLORIDA POWER & LIGHT CO 9250 WEST FLAGLER STREET MIAMI FL 33174	Invoice Date: 06/01/2012 Invoice Number: 09A0706 Invoice Cust. No.: 4216443 Invoice Account: VPF105 Marketing Area: 221 Activity Cost No.: 3210408	For questions about this invoice or account balance, please call accounts receivable at 1-800-710-8650. For other assistance call 1-800-727-2222.
--	---	---

1
2
3
4
5
6
7
8
9

Activity Account: VPF105 (CONTINUED) Charges for the month of MAY, 2012

H I J K L M N O P Q

" PORT

Source: Re G 3

10 SITE ID: 90291705
 11 CUSTOMER SITE ALIAS: FPZ
 12 CUSTOMER LOCATION: 3591 ORANGE AV, FORT PIERCE, FL 34947
 13
 14

CHARGE TO ACCOUNT: VPF105

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
------------	-----------	-------------	----------	--------------	-----------------	------------

15 PORT FEATURES FOR ICORE ID : 2024120 AND AT&T CIRCUIT ID : NLEC.922171..ATI
 16 NPLS PORT-1.0 NBPS
 17 COS PACKAGE MULTIMEDIA STD SVC-1.0 NBPS
 18

2012-05-01	2012-05-31	NWTH	1.00			
2012-05-01	2012-05-31	NWTH	1.00			

19 SITE SUB-TOTAL:
 20 SITE SUB-TOTAL:
 21 SITE TAX-TOTAL:
 22 GRAND-TOTAL :

23 SITE ID: 90311593
 24 CUSTOMER SITE ALIAS: PSC
 25 CUSTOMER LOCATION: 7007 N COURTENAY PKWY, HERRITT ISLAND, FL 32963
 26

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
------------	-----------	-------------	----------	--------------	-----------------	------------

27 PORT FEATURES FOR ICORE ID : 2049970 AND AT&T CIRCUIT ID : DHEC.147025..ATI
 28 NPLS PORT-1.544 NBPS
 29 COS PACKAGE MULTIMEDIA STD SVC-1.544 NBPS
 30

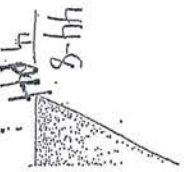
2012-05-01	2012-05-31	NWTH	1.00			
2012-05-01	2012-05-31	NWTH	1.00			

31 SITE SUB-TOTAL:
 32 SITE SUB-TOTAL:
 33 SITE TAX-TOTAL:
 34 GRAND-TOTAL :

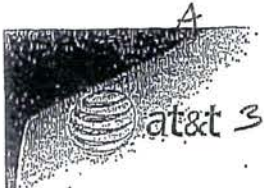
22
23
Per Fibernet
Per Fibernet
2011 R 24
25
29
30

R

38. Current ATT bills



44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60



B Confidential E

AT&T VPN SERVICE DETAIL

2012/05/01

LOC: FLORIDA POWER & LIGHT CO 7250 WEST FLAGLER STREET MIAMI FL 33174	Invoice Date: 05/01/2012 Invoice Number: 0516796 Invoice Cust. No.: 3210443 Invoice Account: VPF105 Marketing Area: 221 Activity Cust. No.: 3210445	For questions about this invoice or account balance, please call amount@att.com or call 1-800-218-0650. For other assistance call 1-800-727-2122.
---	--	---

89

Activity Account: VPF105 (CONTINUED) Charges for the month of MAY, 2012



F G H I J K L M

CHARGE TO ACCOUNT: VPF105

11 PORT

Source: Reg 3

10 SITE ID: 99272647
 11 CUSTOMER SITE ALIAS: FLPLNESFL01
 12 CUSTOMER LOCATION: 4255 UP THE GROVE LN, WEST PALM BEACH, FL 33407

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
------------	-----------	-------------	----------	--------------	-----------------	------------

PORT FEATURES FOR ICORE ID : 1985300 AND AT&T CIRCUIT ID : IHEC-992852..ATI						
2012-05-01	2012-05-31	HNTH	1.00			
2012-05-01	2012-05-31	HNTH	1.00			

18 SITE SUB-TOTAL:
 19 SITE SUB-TOTAL:
 20 SITE TAX-TOTAL:
 21 GRAND-TOTAL :

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

2011 ATT 100mg
 in study (P2)
 Fiberred

21
22
23

24 SITE ID: 99205004
 25 CUSTOMER SITE ALIAS: PDS
 26 CUSTOMER LOCATION: 4051 NE KARSON ST, ARCADIA, FL 34266

Start Date	Stop Date	Charge Type	Quantity	Gross Charge	Discount Amount	Net Charge
------------	-----------	-------------	----------	--------------	-----------------	------------

PORT FEATURES FOR ICORE ID : 2000500 AND AT&T CIRCUIT ID : DHEC-716276.811.ATI, DHEC-716276.812.ATI						
2012-05-01	2012-05-31	HNTH	1.00			
2012-05-01	2012-05-31	HNTH	1.00			

31 SITE SUB-TOTAL:
 32 SITE SUB-TOTAL:
 33 SITE TAX-TOTAL:
 34 GRAND-TOTAL :

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

33 One current was changed
 34 but
 35 difference is
 36 made up with others

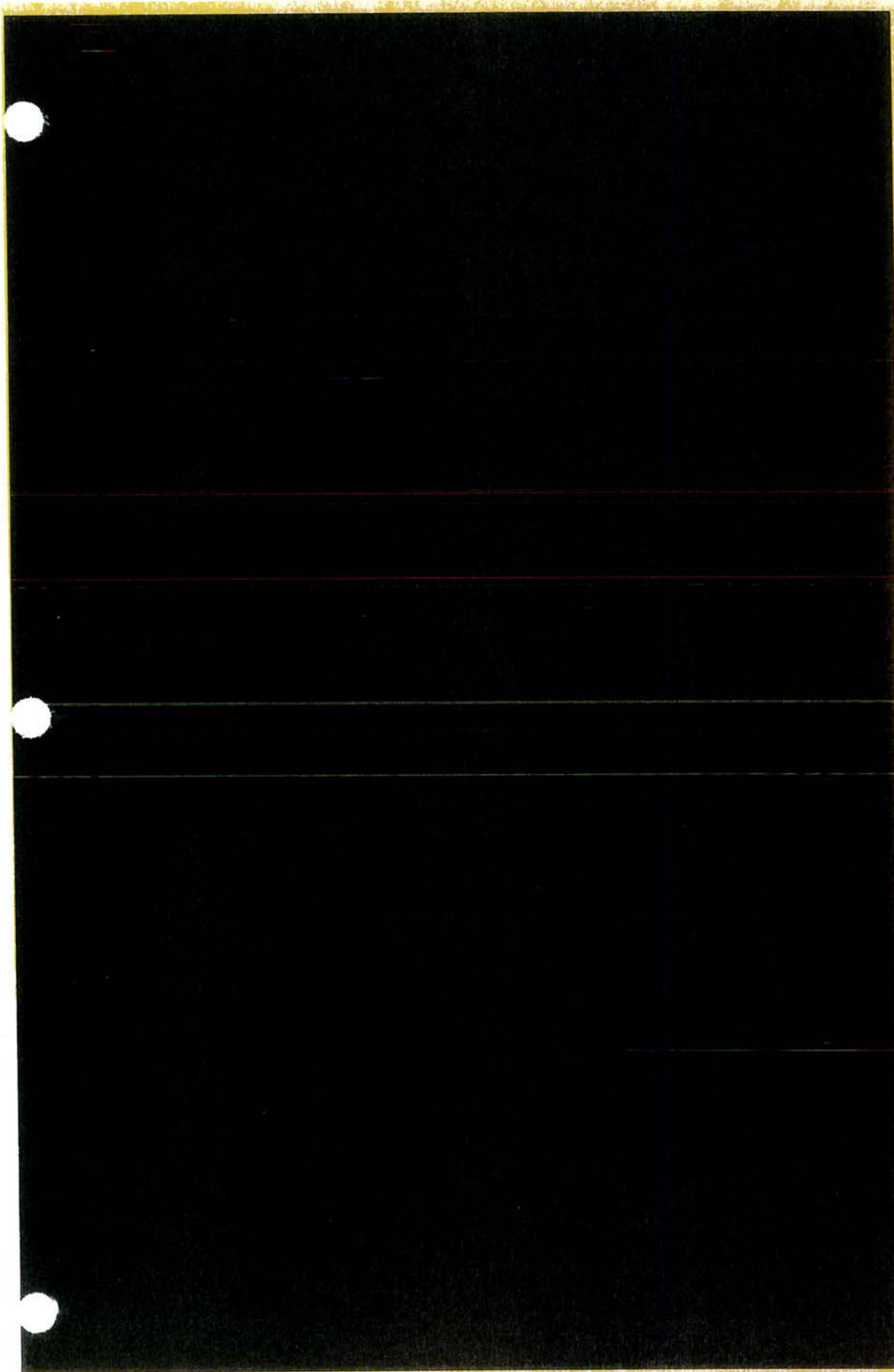
37 Current ATT Bills

448
445

448
87
PS

9

45-1081

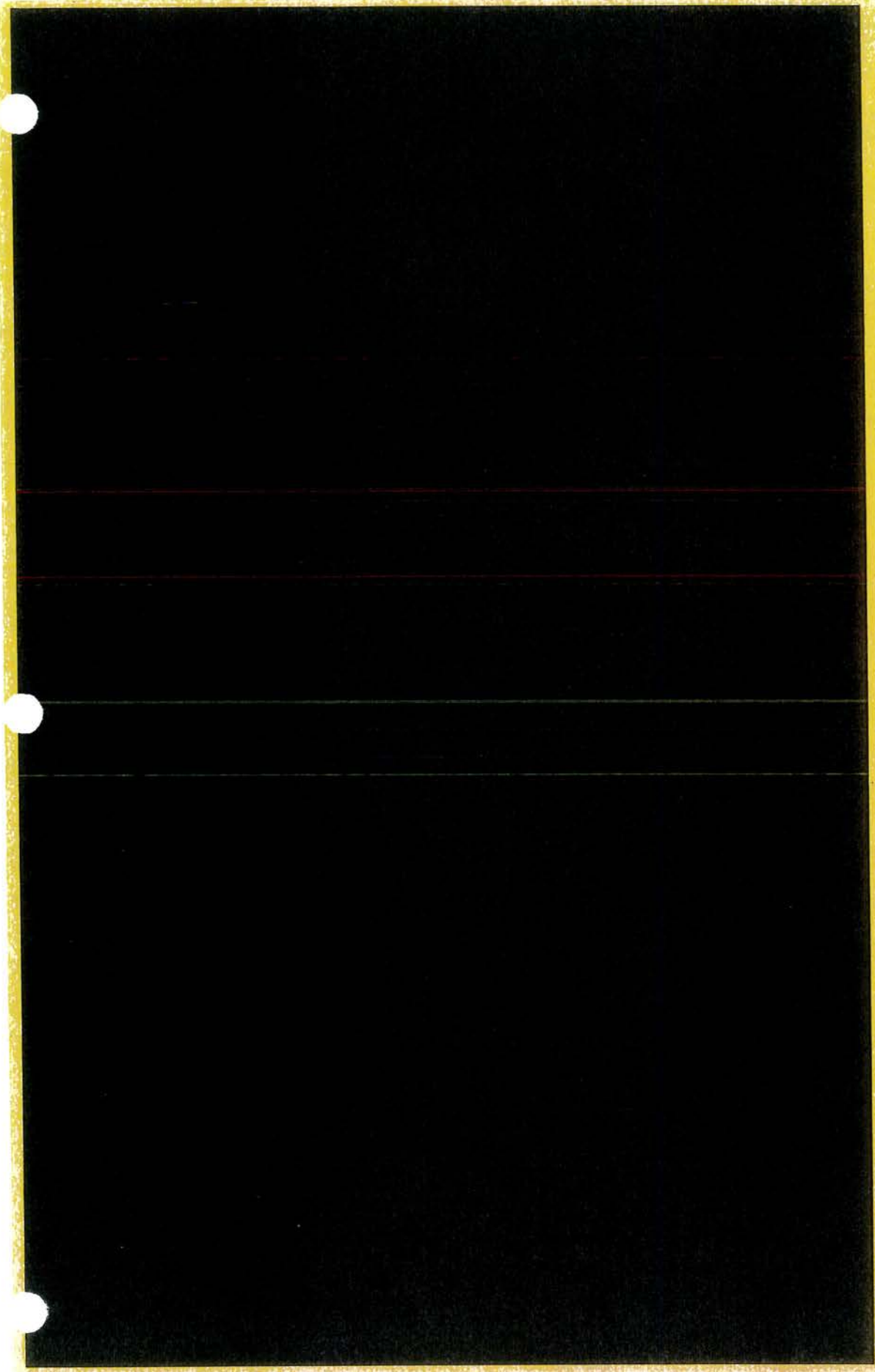


45-1 p2

45-1 p2
10

BC

45-1
1PL



45-1
1 P2

45-1
1 P2

A

B

C

D

E

F

1
2
3
4

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

KW
6/19/12
JHP

Title: Comparison of 45-1 & 45-11

5 FPL
6 COMPARISON OF AVERAGE PPE BEFORE AND AFTER GAS SALE
7 HISTORIC TEST YEAR ENDED DECEMBER 31, 2011
8 KATHY L. WELCH
9 JUNE 19, 2012
10 WORKPAPER 45-1/2

11
12
13 COMPANY
14
15 FPL UTILITY LESS NEW ENGLAND DIVISION
16 US TRANSMISSION HOLDINGS
17 NEW HAMSHIRE TRANSMISSION
18 LONE STAR TRANSMISSION
19
20
21
22
23
24 FPL ENERGY
25 FPLE SEABROOK
26 FPLE DUANE ARNOLD
27 FPLE POINT BEACH
28 FIBERNET 1241
29 FIBERNET 1242
30 PALMS INSURANCE
31 FPLES
32 READI POWER
33

	BASED ON ACTUAL NOV. AND EST. DEC. AVG. PPE AFTER SALE	BASED ON ESTIMATE AVG. PPE BEFORE SALE	DIFFERENCE
	31,203,208,500	31,137,037,500	66,171,000
	60,300,733	55,945,732	4,415,001
	16,265,960,639	17,540,266,807	(1,274,306,168)
	874,653,378	881,812,659	(7,159,281)
	327,472,373	365,338,067	(37,865,694)
	1,485,944,445	1,490,787,591	(4,843,146)
	358,756,381	345,910,000	12,846,381
	25,595,500		25,595,500
	21,024,711	21,704,582	120,149
	11,809	47,333	(35,524)
	50,623,768,469	51,638,050,251	(1,215,061,782)

PER MEETING WITH TONY CUBA,
BARBARA AND JENNIFER ON 6/19,
\$900,000 OF THIS IS JUST A CHANGE IN
FORECAST AND THE REST IS THE SALE
OF THE GAS PLANT. See below.

G

34 Source: Reg 3

H

I

34 (A) Based on Nighthawk trial Balances,
35 the avg of the sale of the gas plants
36 is a decrease of [redacted]
37 The actual gas assets were slightly
38 higher because of additions in 2011
39 [redacted] but because the
40 AMF is based on Dec ending avg.
41 the effect is the [redacted]. The
42 rest of the decrease is due to
43 the difference between estimate
44 & actual. The avg [redacted] 45-1
2

42 WP 45-1 OVER 2 CONFIDENTIAL AMF COMPARISON.xls

7/5/12

7/5/12

A B C D E F G H

1 Florida Power & Light Co.
2 Rate Case p4 2011 MW Driver
3 Dkt# 120015-EI, ACN 12-100-4-1
4 HTY 12/31/2011

KW
6/8/12
EHP

fbc

5 AFFILIATE MEGAWATTS
6 As of Sept 2010

Title Megawatt Allocation

7
8
9
10
11
12
13
14
15

2010 Forecast	
Avg Total	Type
Co:	Other
FPL	23,613.34
FPLE	
Grand Total	
FPL	← use this for 2010 forecast
FPLE	

FPL recon	FPLE recon
23513.3	2010 bal
1360.8	WC3
-311.0	Riviera3
-310.0	Riviera4
-402.0	CC1
-402.0	CC2
<u>23456.1</u>	

16
17
18
19
20
21
22
23
24
25

2011 Forecast	
Avg Total	Type
Co:	Other
FPL	23,456.2
FPLE	
Grand Total	
FPL	← use this for 2011 forecast
FPLE	

FPL recon	FPLE recon

26
27
28
29
30
31
32
33

2012 Forecast	
Avg Total	Type
Co:	Other
FPL	23,456.2
FPLE	
Grand Total	
FPL	← use this for 2012 forecast
FPLE	

FPL recon	FPLE recon
23466.2	2012 bal
1343.0	CC
<u>24799.2</u>	

34
35
36
37
38
39
40
41

2013 Forecast	
Avg Total	Type
Co:	Other
FPL	24,799.2
FPLE	
Grand Total	
FPL	← use this for 2013 forecast
FPLE	

FPL recon	FPLE recon
24799.2	2013 bal
1310.0	Riviera
<u>26109.2</u>	

42
43
44
45
46
47
48
49

2014 Forecast	
Avg Total	Type
Co:	Other
FPL	26,109.2
FPLE	
Grand Total	
FPL	← use this for 2014 forecast
FPLE	

45-2/1

50 Source: Req. 30 item 1c

45-2

AUDIT REQUEST #48

CONFIDENTIAL

SOURCE

CONFIDENTIAL - RATE CASE AR NO. 48

PBC

A B C D

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34

Executive	FPL %	Comments
	66%	
	90%	
	10%	(Officer started in August 2011; effective December 2011 the percentage was 50%)
	0%	Officer is charged below the line.
	100%	capitalized portion 36%
	66%	
	50%	capitalized portion 33%
	56%	capitalized portion 27%
	100%	capitalized portion 49%
	100%	capitalized portion 66%
	66%	
	100%	
	100%	
	86%	capitalized portion 37%
	66%	
	99%	
	100%	
	50%	capitalized portion 33%
	100%	capitalized portion 60%
	0%	Officer is charged below the line.
	66%	
	66%	
	2%	
	66%	
	66%	
	66%	
	66%	
	82%	
	3%	
	66%	

39 Florida Power & Light Co.
 40 Rate Case
 41 DK# 120015-EI, ACN 12-100-4-1
 42 HTY 12/31/2011
 43 Title Officers' Salary Allocations

G

wp
 10/11/12
 10/11/12

35 Note: We judgmentally selected
 36 these officers from the MFR,
 37 Schedule C-31 update, the
 38 ... line do not @

36 (A) See w/ 48-2. @

E

F

48-1

48-1

A

B

C

D

1 Florida Power & Light Co.
 2 Rate Case
 3 Dkt# 120015-EI, ACN 12-100-4-1
 4 HTY 12/31/2011
 5 Title Officers Salary Allocations
 6

kw 6/27/12
6/27/12

	2011	2012 Projected	2013 Projected
7 [REDACTED] 48-3.1	66%	66%	64%
8 [REDACTED]	0%	0%	0%
9 [REDACTED]	0%	0%	0%
10 [REDACTED]	0%	0%	0%
11 [REDACTED] 18-3.1	15.5%	15%	15%
12 [REDACTED] (1)	54%	0%	0%
13 [REDACTED]	0.07%	0%	0%
14 [REDACTED]	0%	0%	0%

15 (1) - [REDACTED] held the position of CFO of NextEra Energy, Inc. for most of 2011,
 16 transferring to NextEra Energy Resources in October of 2011.

17 Note: There were no amounts charged to capital in 2011 and nothing is projected for 2012 and 2013

48-3

CONFIDENTIAL

SOURCE 

A

B

KY 6/29/12
06/27/12

3 Staff Audit No. 80

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

5 1. Job Descriptions

5 Title Officers Salary Allocations

6 48-3
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

VP & General Counsel - Responsible for managing the legal function. Counsels management on the legal implications of all company activities and problems; provides legal services as required in judicial proceedings; keeps abreast of legislative and administrative regulatory developments. Obtains the services of outside counsel as required to complement available Internal legal resources. This role operates as a key advisor to the Executive Vice President & General Counsel, NextEra Energy, Inc., and the President & CEO, NextEra Energy Resources. Specific duties include, but are not limited to:

- Oversee development and implementation of policies and procedures to ensure compliance with laws, rules and regulations that are relevant to NextEra Energy Resources business operations.
- Interpret laws, rulings, and regulations for NextEra Energy Resources.
- Apprise senior leadership of applicable new laws, developments in corporate legal matters and of the progress and results of relevant court cases.
- Participate in strategy and planning as related to legal issues. Provide sound business judgment, strategic thinking, and broad perspective across the organization and add value as the senior member of the General Counsel team.
- Supplement in-house legal work, as required, by carefully selecting outside legal assistance and monitor and evaluate their activities.
- Coach and develop employees within the General Counsel function to ensure there is appropriate organizational development, succession planning, and performance management across all areas of the function.
- Develop strategic partnerships within General Counsel and across the organization to support corporate goals.

32 48-3
33
34
35
36
37
38
39
40
41
42
43

VP, Controller & Chief Accounting Officer
This role operates as a key advisor to the CFO and the Audit Committee of the Board of Directors. Direct reports for this position include: Sarbanes-Oxley compliance, financial reporting, FPL Group accounting, tax accounting and accounting policy and research. Controllers of operating companies (FPL, NextEra and FPL FiberNet) have a "dotted" line reporting relationship. Specific duties include, but are not limited to:

- Oversee the monthly, quarterly, and year-end closing process for the Company, including consolidation of operating companies.
- Ensure the Company's compliance with Generally Accepted Accounting Principles (GAAP).

48-3.1

CONFIDENTIAL

SOURCE 

RATE CASE AR NO. 80

48-3.1

A

1
2
3
4

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

100
6/10/12
2/27/11

5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

Title Officers Salary Allocation

- Ensure compliance to requirements of the Securities and Exchange Commission (SEC), the Financial Accounting Standards Board (FASB), the Florida Public Service Commission (PSC) and the Federal Energy Regulatory Commission (FERC).
- Maintain the Company's accounting policies and procedures, ensuring adequate controls and safeguards. Ensure compliance with existing policies and procedures and review accounting research for compliance issues. Oversee monitoring, testing, and implementation of controls relative to Sarbanes-Oxley compliance.
- Develop and maintain effective relationships with the internal teams and the external auditors (Deloitte & Touche LLP).
- Maintain working knowledge of cost of service based rate regulatory process. While not directly responsible for testimony, must provide support and direction, ensuring actions taken are consistent with objectives of the Company.
- Lead the accounting organization's participation in current and planned technology and system upgrades or implementations including ERP systems.
- Participate in strategy and planning as related to accounting issues. Provide sound business judgment, strategic thinking, and broad perspective across the organization and add value as the senior member of the accounting team.
- Coach and develop the individuals within the accounting function to ensure there is appropriate organizational development, succession planning, and performance management across all areas of the function.
- Develop strategic partnerships within accounting and across the organization to support corporate goals.

B

C

28

2. Allocation Methodology

29
30

time charged to FPL is not pre-determined or fixed; hours are direct charged as work is performed on behalf of FPL.

31
32
33
34
35
36
37

FPL reviewed options for allocations of the cost pool(s) where there were no specific driver(s) and elected to use the average of Payroll, Revenues and average Gross Property Plant and Equipment. This methodology is commonly referred to as the "Massachusetts Formula" and has been an industry standard for rate regulated allocations. The forecasted amounts for each of the three components are estimated for all entities and given equal weight. An average is then computed for each operating entity, which when compared to the total, yields a ratio used to allocate its share of the cost pool.

CONFIDENTIAL

48-3.2

SOURCE



RATE CASE AR NO. 80

48-3.2

A B C D E F G H I J K

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

Florida Power & Light Co.
Rate Case Audit
Docket 120015-El, ACN 12-100-4-1
Historical Test Year Ended December 31, 2011
FPLES Charges

9 Title FPLES Charges

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

FPL GL Acct
146,906

Item	Trans Date	Description	Amount	Ref	Period	Variance	Comments
1	12/20/2011	rent for Surgashield Equip				(0.02) /	
2	4/28/2011	4th quarter 2010				(0.01) /	
3	6/20/2011	1st quarter 2011				-	
4	10/1/2011	2nd & 3rd quarters 2011			Dec 2010 Accrual	-	
5.1	1/3/2011	mailing and pmt processing			Dec 2010 Accrual	-	
5.2	1/3/2011	care center connect svcs			Jan 2011	-	
6.1	2/28/2011	mailing and pmt processing			Jan 2011	-	
6.2	2/28/2011	care center connect svcs			Dec 2010	-	
7.1	2/22/2011	mailing and pmt processing			Dec 2010	-	
7.2	2/22/2011	care center connect svcs			Dec 2010 Rev Acc	-	
7.3	2/1/2011	mailing and pmt processing			Dec 2010 Rev Acc	-	
7.4	2/1/2011	care center connect svcs			True-up Jan 2011	0.01 /	65
8	3/30/2011	care center connect svcs			Feb 2011	-	
9.1	3/30/2011	mailing and pmt processing			Feb 2011	0.01 /	66
9.2	3/30/2011	care center connect svcs			Mar 2011	-	
10.1	4/27/2011	mailing and pmt processing			Mar 2011	-	
10.2	4/27/2011	care center connect svcs			Revised Feb 2011	-	
11	4/27/2011	care center connect svcs			Reverse Feb 2011	-	
12	4/27/2011	mailing and pmt processing			Apr 2011	0.02 /	
13.1	5/24/2011	care center connect svcs			Apr 2011	(0.02) /	
13.2	5/24/2011	mailing and pmt processing			May 2011	-	
14.1	6/27/2011	care center connect svcs			May 2011	0.02 /	
14.2	6/27/2011	mailing and pmt processing			Jun 2011	-	
15.1	7/29/2011	care center connect svcs			Jun 2011	0.01 /	
15.2	7/29/2011	mailing and pmt processing			Jul 2011	-	
16.1	8/31/2011	mailing and pmt processing			Jul 2011	0.01 /	68
16.2	8/31/2011	care center connect svcs			Aug 2011	-	
17.1	9/22/2011	mailing and pmt processing			Aug 2011	-	
17.2	9/22/2011	care center connect svcs			Sep 2011	-	
18.1	10/12/2011	mailing and pmt processing			Sep 2011	0.30 /	
18.2	10/12/2011	care center connect svcs			Oct 2011	-	
19.1	11/30/2011	mailing and pmt processing			Oct 2011	-	
19.2	11/30/2011	care center connect svcs			Nov 2011	-	
20.1	12/14/2011	mailing and pmt processing			Nov 2011	-	
20.2	12/14/2011	care center connect svcs			Jun 2011	-	
21	6/27/2011	FPL space used by FPLES employees			Jul 2011	1,447.89	Sales tax was not provided in SAP schedules. OK DD
22	7/25/2011	FPL space used by FPLES employees			Aug 2011	1,453.37	Sales tax was not provided in SAP schedules. OK DD
23	8/18/2011	FPL space used by FPLES employees			Sep 2011	1,470.26	Sales tax was not provided in SAP schedules. OK DD
24	9/21/2011	FPL space used by FPLES employees			Jan 2011	-	
25	1/3/2011	FPL space used by FPLES employees			Feb 2011	-	
26	2/28/2011	FPL space used by FPLES employees			Mar 2011	392.34	See WP 58-3
27	3/30/2011	FPL space used by FPLES employees			Apr 2011	85.86 /	
28	4/29/2011	FPL space used by FPLES employees			May 2011	-	Space charges were reduced from [redacted] DO was sold 4/28/11
29	5/31/2011	FPL space used by FPLES employees			Oct 2011	1,328.64	Sales tax was not provided in SAP schedules. OK DD
30	10/18/2011	FPL space used by FPLES employees			Nov 2011	1,323.04	Sales tax was not provided in SAP schedules. OK DD
31	11/16/2011	FPL space used by FPLES employees			Dec 2011	1,374.65	Sales tax was not provided in SAP schedules. OK DD
32	1/27/2011	CARMS/SAP/Gas Bills			Dec 2010	543.95	See WP 58-4.1
33	2/22/2011	CARMS/SAP/Gas Bills			Jan 2011	592.26	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
34	3/25/2011	CARMS/SAP/Gas Bills			Feb 2011	998.20	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
35	4/27/2011	CARMS/SAP/Gas Bills			Mar 2011	1,435.22	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
36	5/27/2011	CARMS/SAP/Gas Bills			Apr 2011	1,177.97	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
37	6/29/2011	CARMS/SAP/Gas Bills			May 2011	1,206.25	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
38	7/27/2011	CARMS/SAP/Gas Bills			Jun 2011	1,279.65	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD

65 20 = 33,029.51
66 20 = 33,029.51 58-2.2
67 - 0 -

68 see WP 58-2 for
69 explanation.

CONFIDENTIAL

WP 12/11/11
 12/21/11
 12/21/11

58-1

58-1

CONFIDENTIAL

A B C D E F G H I

Florida Power & Light Co.
Rate Case Audit
Docket 120015-01; ACN 12-100-4-1
Historical Test Year Ended December 31, 2011
FPLES Charges


6 #	Item	Trans Date	Description	Amount	Ref	Period	FPL GL Acct 146.806	Variance	Comments
40	System Charges	8/0/2011	CARMS/SAP/Gas Bills			Jul 2011		1,171.29	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
41	System Charges	9/28/2011	CARMS/SAP/Gas Bills			Aug 2011		897.68	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
42	System Charges	10/28/2011	CARMS/SAP/Gas Bills			Sep 2011		1,119.53	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
43	System Charges	11/30/2011	CARMS/SAP/Gas Bills			Oct 2011		2,196.16	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
44	System Charges	12/19/2011	CARMS/SAP/Gas Bills			Nov 2011		1,355.68	Charges recorded in accts 146.610, 146.612, 146.80, and 146.880. OK DD
	Total FPLES charges:							22,859.92	

12

13

1 Inmaterial. Pass. DD

J

14 Rate. Audit staff reviewed the FPLES Audit,
 15 ACN 10-207-4-1, Docket 100077-01, and
 16 noted that we calculate the FPLES
 17 charges in the same manner. 

CONFIDENTIAL

58-1.1

58d.1

10/26/12
Qupe/rl

A B C E F G

H I J

K

M

N

REPORT: 0X43-001-110330

FR

FLORIDA POWER & LIGHT COMPANY
ON-DEMAND QUERY REPORT

PAGE 005

1
2
3
4

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

NOTE: THIS IS A PSEUDO TRANSLATION

6 Title PPLES charges

-ACCOUNT-						PAY		DESCRIPTION	BUCH TRANSLATION									
SEL	D/C	NO	ER	CHP	SEC/U	LOC	AMOUNT		EAC	LOC	GL ACCT	NO	ER	LOC	PL ACCT	EAC	PERCENT	TYPE
***>	D	00239	099	000	8400	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	00204	099	000	8400	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	02845	099	000	8400	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	00456	099	000	8400	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	02830	099	000	7900	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	01350	099	000	1000	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	00456	099	000	8400	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	02830	099	000	0600	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	01350	099	000	7500	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	00600	099	000	2200	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	01350	099	000	8100	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	02031	099	000	8100	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	D	02830	099	000	8100	0897		639			146.906	00000	000	0897	000.0000	***	100.00	NOOP
***>	C	00000	000	454	0450	0010		639										
***>	C	00000	000	454	0450	0010		639										
***>	C	00000	000	241	3100	0999		790										
***>	C	00000	000	241	3100	0999		790										
***>	C	00000	000	241	3100	0999		790										

SOURCE
D-12-15

P11
P12

BATCH TOTAL: 32,192.19 TOTAL ENTRIES: 139

CONFIDENTIAL

27 CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 3

12/12/12
11/27/12

58-3.3

P4

58-3.3

SOURCE
CONFIDENTIAL - RATE CASE AR NO. 36 - Item No. 6 Part 2

A

B

C

Root, Rhode 1

From: 2 Girard, Dean
Sent: 3 Thursday, April 26, 2012 9:56 AM
To: 4 Richards, Jennifer
Cc: 5 Root, Rhode
Subject: 6 RE:

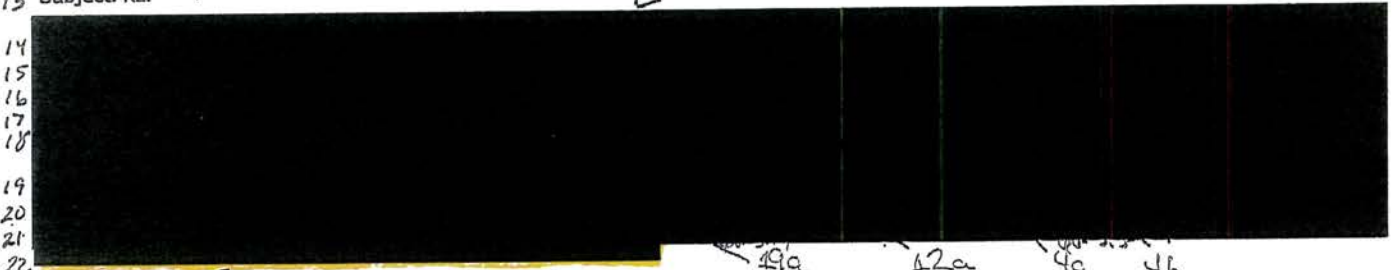
29 60 A22
30 20 160-3.10
20
20

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

7 Information email.
8 Dean

9 From: Girard, Dean
10 Sent: Tuesday, January 10, 2012 8:59 AM
11 To: Suscella, Brandy C; Leon, Mercedes
12 Cc: Alvarez, Adriana; Root, Rhode
13 Subject: RE:

E



41a 42a 43a 44a 45a 46

23	Property Mgmt
24	Maintenance Costs
25	Administration Costs
26	O&M Maint Projects
27	Property Mgmt Sub-total
28	Utilities Costs

F

36 (A) The 60 was sold in April 2011, and
37 PPL and affiliates went from the new
38 owner as per the purchase and
39 sale agreement See WP. No series
40 for additional information. (B)

CONFIDENTIAL

8/1/2012
10/1/2011
105

D

60-3

60-3

60-3.3

60-3.5

60-3.6

60-3.7

60-3.8

60-3.9

60-3.10

60-3.12

60-3.13

60-3.14

60-3.15

60-3.16

60-3.17