



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

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FPSC - COMMISSION CLERK

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REDACTED

June 23, 2014

VIA HAND DELIVERY

Ms. Carlotta S. Stauffer
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RECEIVED - FPSC
14 JUN 23 PM 12:59
COMMISSION
CLERK

Re: Docket No. 140007-EI

Dear Ms. Stauffer:

I enclose for filing in the above docket an original and seven (7) copies of Florida Power & Light Company's ("FPL's") Request for Confidential Classification of Materials Provided Pursuant to Audit No. 14-010-4-1. The original includes Exhibits A, B (two copies), C and D. The seven copies do not include copies of the Exhibits.

Exhibit A consists of the confidential documents, and all the information that FPL asserts is entitled to confidential treatment has been highlighted. Exhibit B is an edited version of Exhibit A, in which the information FPL asserts is confidential has been redacted. Exhibit C is a justification table in support of FPL's Request for Confidential Classification. Exhibit D contains two affidavits in support of FPL's Request for Confidential Classification. Also included in this filing is a compact disc containing FPL's Request for Confidential Classification and Exhibit C, in Microsoft Word format.

Please contact me if you or your Staff has any questions regarding this filing.

Sincerely,

Maria J. Moncada

COM _____
AFD 2
APA _____
ECO 1
ENG 3+ Redacted Ex B + 1 CD
GCL 1
IDM _____
TEL _____
CLK _____

Enclosure
cc: Counsel for Parties of Record (w/ copy of FPL's Request for Confidential Classification)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause

Docket No: 140007-EI

Date: June 23, 2014

**FLORIDA POWER & LIGHT COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION OF
MATERIALS PROVIDED PURSUANT TO AUDIT NO. 14-010-4-1**

Pursuant to Section 366.093, Florida Statutes (2013) ("Section 366.093"), and Rule 25-22.006, Florida Administrative Code (2013) ("Rule 25-22.006"), Florida Power & Light Company ("FPL") requests confidential classification of certain materials provided to the Staff of the Florida Public Service Commission ("Staff") pursuant to Audit Control No. 14-010-4-1 ("the Audit"). In support of this request, FPL states as follows:

1. During the Audit, FPL provided Staff with various confidential documents. By letter dated June 3, 2014, Staff indicated its intent to retain certain audit work papers. Pursuant to Rule 25-22.006(3)(a), FPL was given 21 days from the date of the letter to file a formal request for confidential classification with respect to the work papers. Accordingly, FPL files this Request for Confidential Classification to maintain continued confidential handling of the confidential work papers.

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

a. Exhibit A consists of a copy the confidential documents, on which all information that is entitled to confidential treatment under Florida law has been highlighted.

b. Exhibit B consists of a copy of the confidential documents, on which all the information that is entitled to confidential treatment under Florida law has been redacted.

c. Exhibit C is a table that identifies the specific line, field or page references to the confidential materials for which FPL seeks confidential treatment. The table also

references the specific statutory bases for confidentiality and the affiants who support the requested classification.

d. Exhibit D consists of the affidavits of Scott E. Brown and Roxane R. Kennedy.

3. FPL submits that the highlighted information in Exhibit A is proprietary confidential business information within the meaning of Section 366.093(3). This information is intended to be and is treated by FPL as private, and its confidentiality has been maintained. Pursuant to Section 366.093, such information is entitled to confidential treatment and is exempt from the disclosure provisions of the public records law. Thus, once the Commission determines that the information in question is proprietary confidential business information, the Commission is not required to engage in any further analysis or review such as weighing the harm of disclosure against the public interest in access to the information.

4. As the affidavits included in Exhibit D indicate, the documents designated confidential by FPL contain business information concerning FPL's and Georgia Power's competitive interests, the disclosure of which would impair the competitive business of FPL, Georgia power and their vendors. This information is protected by Section 366.093(3)(e), Fla. Stat.

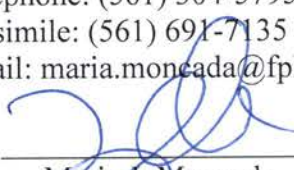
5. Upon a finding by the Commission that the information highlighted in Exhibit A, and referenced in Exhibit C, is proprietary confidential business information, the information should not be declassified for a period of at least eighteen (18) months and should be returned to FPL as soon as the information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

WHEREFORE, for the above and foregoing reasons, as more fully set forth in the supporting materials and affidavits included herewith, Florida Power & Light Company respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,

John T. Butler
Assistant General Counsel – Regulatory
Maria J. Moncada
Principal Attorney
Florida Power & Light Company
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Juno Beach, FL 33408
Telephone: (561) 304-5795
Facsimile: (561) 691-7135
Email: maria.moncada@fpl.com

By: _____


Maria J. Moncada
Fla. Bar No. 0773301

CERTIFICATE OF SERVICE

Docket No. 140007-EI

I **HEREBY CERTIFY** that a true and correct copy of the foregoing Request for Confidential Classification* has been furnished by U.S. mail this 23rd day of June, 2014 to the following:

Charles Murphy, Senior Attorney
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cmurphy@psc.state.fl.us

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Joseph McGlothlin, Esquire
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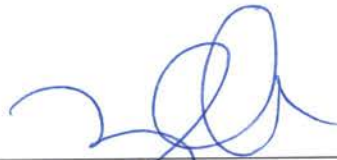
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By: _____



Maria J. Moncada

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

EXHIBIT A

**CONFIDENTIAL DOCUMENTS
FILED UNDER SEPARATE COVER**

EXHIBIT B

REDACTED COPIES

CONFIDENTIAL

CONFIDENTIAL

Florida Power & Light Co.
Environmental Cost Recovery
Dkt. 140007-EI, ACN 14-010-4-1
TYE 2013

SLY

Title SAMPLE

Account Text	Final IM/Program position	Final Resp Cost Center Text	Final WBS Element Text	Amount	DESCRIPTION	ATTRIBUTES							
						1	2	3	4				
2013001	DIR Non Labor No Doc 9553039	Maint Gener & Elect Plant-A08 Environmen	OUTSIDE SERVICES: Other	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$	A	Professional services for labor, travel, meal and living expenses related to the FPL Martin Solar Schott Heat Transfer Tube Assessment. Structural Integrity Associates was contracted to provide on-site inspection and to provide detailed stress analysis of solar field interconnecting piping. (Charge Order for Additional Structural Integrity Scope). S-Test/C&I/Insp 511.	X	X	X	X
2013012	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see Wp. 43-2/P1-3	X	X	X	X
2013010	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see Wp.	X	X	X	X
2013009	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013011	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013002	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013002	DIR Non Labor No Doc 9553039	Maint Gener & Elect Plant-A08 Environmen	OUTSIDE SERVICES: Other	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Fluorserve was contracted to provide field labor to replace failed heat transfer fluid pump mechanical seals. Installation of HIF Pump Mech Seal's Purchase Order 2000085941, revision 1.	X	X	X	X
2013006	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp. 43-2/P1-7	X	X	X	X
2013004	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp. P2	X	X	X	X
2013008	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013007	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013005	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp. 43-2/P3	X	X	X	X
2013003	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013001	FPL Funded Welfare 9926213	Employee Pensions & Benefits-A08 Environ	FPL Funded Welfare	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		funded welfare-see wp.	X	X	X	X
2013012	DIR Non Labor No Doc 9553039	Maint Gener & Elect Plant-A08 Environmen	M&S: General-FPL PGD & Nuclear Stores	Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		nuclear stores oh	X	X	X	X

SOURCE DR 14

SLY

Florida Power & Light Co.
Environmental Cost Recovery
Dkt. 140007-EI, ACN 14-010-4-1
TYE 2013

2014

CONFIDENTIAL

Unit Text	Final IMA/Program position	Final Resp Cost Center Text	Final WBS Element Text	Amount	DESCRIPTION	ATTRIBUTES								
						1	2	3	4					
Title: SAMRLE														
2013003	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5400100	GENERAL SUPPLIES: Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		materials and supplies	X	X	X	X
2013002	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5400100	GENERAL SUPPLIES: Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Valve and Actuation Services, LLC (dba Chalmers & Kubeck South) contracted to purchase a new solar field motor control valve actuators to upgrade originals which were failing prematurely. Amount traced to Purchase Order 2100055360.	X	X	X	X
2013004	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		LABOR: RETURN TO THE INSPECTION OF OUR SOLAR FERWATER, REBUILD D Train FW Regs. shop-polish wedge, stem and bonnet, install motor and inspect Limitorque LL33-40. Repair unforeseen damage to gear drive (needed replaced), including additional soft parts and machining. Amount and work description traced to	X	X	X	X
2013004	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		AVP Valve, Inc. was contracted to provide labor to repair solar cold reheat stock check valve, COD #1: Provide supervision, labor, tooling, parts, materials and consumables to repair Units B and CRH Manual Isolation Valves. Traced to Change Order 2000099207, revision 1.	X	X	X	X
2013002	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5400100	GENERAL SUPPLIES: Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Valve and Actuation Services, LLC (dba Chalmers & Kubeck South) contracted to purchase a new solar field motor control valve actuators to upgrade originals which were failing prematurely. Amount traced to Purchase Order 2100055360.	X	X	X	X
2013001	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5400100	GENERAL SUPPLIES: Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Valve and Actuation Services, LLC (dba Chalmers & Kubeck South) contracted to purchase new motor control valve actuators to replace existing actuators on solar feedwater block valves. MX 120 actuators for X080 replacements. Traced amount and service to Purchase Order 2000090156.	X	X	X	X
2013004	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		AVP Valve, Inc. was contracted to provide labor to repair solar field return safety valves. Amount and service traced to Purchase Order 2000087812, revision 1.	X	X	X	X
2013012	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5400100	GENERAL SUPPLIES: Martin Next Gen Solar Energy Center	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Kubeck South) was contracted to purchase repair parts for solar field motor control valve actuators. Amount and scope of work traced to Purchase Order 2000122844, amount of invoice was less.	X	X	X	X
2013003	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Professional services for labor, travel, meal and living expenses related to the FPL Martin Solar Schott Heat Transfer Tube Assessment. Structural Integrity Associates was contracted to provide onsite inspection and to provide detailed stress analysis of solar field interconnecting piping. [redacted] Test/Cal brate/Insop - Structural Integrity HCE Tube Weld Inves was traced to Change Order 2000084767, revision 3	X	X	X	X
2013005	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Mid-State Machine and Fabricating Corp. was contracted to repair solar field collection tube support brackets.	X	X	X	X
2013003	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Applied Technical Services was contracted to perform solar field x-ray inspection of interconnecting tube welds.	X	X	X	X
2013001	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		IW Cheatham LLC was contracted to provide services to excavate contaminated soils from solar field 101 heat transfer fluid leak and then backfill.	X	X	X	X
2013005	Dir Non Labor No Doc	9553039	Maint Gen & Elect Plant-A08 Environmen	5750700	OUTSIDE SERVICES: Other	Martin Solar: Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$		Invoice is to cover all cost of time and materials for Solar MBV-3029 Machine and Repair.	X	X	X	X

SOURCE DR 14

2014

43-2P2

CONFIDENTIAL

SAMPLE

Time: Fiscal year/period	Cost Category Text	Account: Regulatory	Account: Regulatory Text	Account	Account Text	Final IM/Program position	Final Resp Cost Center Text	Final WBS Element Text	Amount	DESCRIPTION	ATTRIBUTES			
											1	2	3	4
2013012	Dr Non Labor No Doc	9553039	Maint Gener & Elect Plant-AOS Environmen	5401000	CHEMICALS	Martin Next Gen Solar Energy Center	Martin Solar Home	MARTIN SOLAR ROUTINE OPERATIONS-553	\$ [REDACTED]	44,020,000 lbs of Dowtherm™ Heat Transfer Fluid	X	X	X	X
						Martin Next Gen Solar Energy Center Total			\$ [REDACTED]					
						TOTAL			\$ [REDACTED]					

43 pr

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

Title SAMPLE

SOURCE DR 14

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SAMPLE

CONFIDENTIAL

Time: Fiscal year/period	Account: Regulatory	Account: Regulatory Text	Account	Final IM/Program position	Document type	Vendor Text	Amount			ATTRIBUTES
2013009	9502259	Steam Expenses-Oth Sources-A08 Environ	5402200	800MW Unit ESP Installation	WE	USA WASTE MANAGEMENT RESOURCES	\$ [REDACTED] (1)			X X X X
2013007	9502259	Steam Expenses-Oth Sources-A08 Environ	5750700	800MW Unit ESP Installation	WE	ELECTRO DESIGN ENGINEERING INC	\$ [REDACTED] (2)			X X X X
2013002	9502259	Steam Expenses-Oth Sources-A08 Environ	5750700	800MW Unit ESP Installation	WE	ZABATT INC	\$ [REDACTED] (3)			X X X X
2013002	9502259	Steam Expenses-Oth Sources-A08 Environ	5750700	800MW Unit ESP Installation	WE	ZABATT INC	\$ [REDACTED] (4)			X X X X
2013003	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	TAMPA ARMATURE WORKS INC	\$ [REDACTED] (4)			X X X X
2013011	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	SOUTHERN ELECTRIC SUPPLY COMPANY IN	\$ [REDACTED] (5)			X X X X
2013002	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	CIRCUIT BREAKER SALES & SERVICE IN	\$ [REDACTED] (6)			X X X X
2015005	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	GENERAL SUPPLY & SERVICES INC	\$ [REDACTED] (7)			X X X X
2013011	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	SOUTHERN ELECTRIC SUPPLY COMPANY IN	\$ [REDACTED] (8)			X X X X
2013010	9502259	Steam Expenses-Oth Sources-A08 Environ	5400100	800MW Unit ESP Installation	WE	SOUTHERN ELECTRIC SUPPLY COMPANY IN	\$ [REDACTED] (5)			X X X X
				800MW Unit ESP Installation Total			\$ [REDACTED]			

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

5/14

43p-2

Title: SAMPLE 800MW PROJ 45

SOURCE DL 14

1/1/14

COMPANY: FPL
 TITLE: SAMPLE OF THERMAL DISCHARGE STANDARDS PROJECT
 PERIOD: TYE 12/31/2014
 AUDITOR: GABRIELA LEON
 WP #: 43

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

Title Sample -

DS
5/14

CONFIDENTIAL

Account: Regulatory	Account: Regulatory Text	Account	Account Text	Final WBS Element	Final WBS Element Text	Doc. Posting date	Vendor Text	Amount	Description	% Sampled	ATTRIBUTES				
								A	B	C	1	2	3	4	
9549019	Misc Other Power Gener Exp-A03 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-S49	20130620	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]	not sampled						
9549019	Misc Other Power Gener Exp-A03 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-S49	20130520	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]	I I						
9549019	Misc Other Power Gener Exp-A03 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-S49	20130621	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]							
9549019	Misc Other Power Gener Exp-A03 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-S49	20130215	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]	Purchase Order 2000032272 - Task 3 - This task includes development of an implementation schedule that will meet the schedule requirements of the FWVF permit. The permit requires FPL to schedule a meeting with the FDEP at least 18 months prior to the planned commercial operation date (COD) for R&EC to discuss the content of the thermal Plan of Study (POS). FPL must submit the POS at least 12 months prior to the COD and implement the POS in accordance with the approved implementation schedule. Invoice is for labor charges for Sr. Assoc Scientist/Engineer II and Principal Scientist/Engineer. Per P.O. is not to exceed [REDACTED]			X	X	X	X
9549019	Misc Other Power Gener Exp-A03 Environme	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002145.09.01.01	PCC3 316A THERMAL MONITORING-S49	20130515	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]	not sampled						
9549019	Misc Other Power Gener Exp-A03 Environme	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002145.09.01.01	PCC3 316A THERMAL MONITORING-S49	20130312	ENVIRONMENTAL CONSULTING TECHNOLOGY	\$ [REDACTED]	Project Name: Canaveral 316(a) - Development and Implementation of Biological POS-FPL Cape Canaveral Energy Center (CAI Project 12-395). Purchase Order 2000108061 - to provide services for the implementation of the thermal plan of study for FPL's Cape Canaveral Energy Center. Invoice is for Task 2.1 Taxonomic Analysis and 2.2 Quarterly baseline Sampling labor charges. Per Purchase Order Task 2.1 Baseline Characterization \$23,572, and Task 2.2 Determination - Change in the BIP [REDACTED]			X	X	X	X

SOURCE DR 14

6/14/14

COMPANY: FPL
 TITLE: SAMPLE OF THERMAL DISCHARGE STANDARDS PROJECT
 PERIOD: TYE 12/31/2014
 AUDITOR: GABRIELA LEON
 WP #: 43

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

20/5/17

Title D&L sample

CONFIDENTIAL

Account: Regulatory	Account: Regulatory Text	Account	Account Text	Final WBS Element	Final WBS Element Text	Doc. Posting date	Vendor Text	Amount	Description	% Sampled	ATTRIBUTES			
								A		B	1	2	3	4
9549019	Misc Other Power Gener Exp-AD3 Environment	5750700	OUTSIDE SERVICES: Other	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20131227	ENVIRONMENTAL CONSULTING TECHNOLOGY		Purchase Order 2000108061 Task 1-Baseline Monitoring - Farfield sampling at stations 3-5 and 7-9 benthic macroinvertebrates, SAV, and sediment characterization		X	X	X	X
9549019	Misc Other Power Gener Exp-AD5 Environment	5750700	OUTSIDE SERVICES: Other	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20131119	ENVIRONMENTAL CONSULTING TECHNOLOGY		Project Description: Assist ECT in development and implementation of a Biological Plan of Study for 316(a) demonstration studies at FPL's Cape Canaveral Energy Center, Brevard County, Florida. Purchase Order 200010861- Task 2- Quarterly Sampling labor charges - Sr. Assoc. Scientist/Engineer II and Principal Scientist/Engineer.		X	X	X	X
9549019	Misc Other Power Gener Exp-AD5 Environment	5750100	OUTSIDE SERVICES: Temporary Labor	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20130907	ENVIRONMENTAL CONSULTING TECHNOLOGY		not sampled					
9549019	Misc Other Power Gener Exp-AD3 Environment	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-549	20130313	ENVIRONMENTAL CONSULTING TECHNOLOGY		1					
9549019	Misc Other Power Gener Exp-AD5 Environment	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PRVS 316A THERMAL MONITORING-549	20130107	ENVIRONMENTAL CONSULTING TECHNOLOGY							
9549019	Misc Other Power Gener Exp-AD5 Environment	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002145.09.01.01	PCC3 316A THERMAL MONITORING-549	20130412	ENVIRONMENTAL CONSULTING TECHNOLOGY		Project: Canaveral 316 (a) Development and Implementation of Biological POG-FPL Cape Canaveral Energy Center (CA Project 12- 395). Purchase Order 2000108061 Task 2.1 Taxonomic Analysis and Quarterly Sampling labor charges for Sr. Assoc Scientist/Engineer II, Principal Scientist/Engineer		X	X	X	X
9549019	Misc Other Power Gener Exp-AD5 Environment	5750700	OUTSIDE SERVICES: Other	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20131211	ENVIRONMENTAL CONSULTING TECHNOLOGY		not sampled					

SOURCE PR 14

5/17/17

COMPANY: FPL
 TITLE: SAMPLE OF THERMAL DISCHARGE STANDARDS PROJECT
 PERIOD: TYE 12/31/2014
 AUDITOR: GABRIELA LEON
 WP #: 43

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

Title SAMPLE

SL
5/14

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Account: Regulatory	Account: Regulatory Text	Account	Account Text	Final WBS Element	Final WBS Element Text	Doc. Posting date	Vendor Text	Amount	Description	% Sampled	ATTRIBUTES			
								A		B	1	2	3	4
9549019	Misc Other Power Genert Exp-AG8 Environme	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20130709	ENVIRONMENTAL CONSULTING TECHNOLOGY		Purchase Order 2000081005, Task 1.5 and Purchase Order 2000108061 Task 2; Revision of Draft Plan of Study. The draft POS will be Realized in accordance with the outcome of the meeting with FDEP. Supplier will prepare an implementation schedule that includes elements of the baseline monitoring, data analysis, and reporting. Milestones for data deliverables and draft reports will be included that will support adaptive management of the POS. Revised POS and Quarterly Sampling		X	X	X	X
9549019	Misc Other Power Genert Exp-AG8 Environme	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20130613	ENVIRONMENTAL CONSULTING TECHNOLOGY		not sampled					
9545019	Misc Other Power Genert Exp-A08 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PAVS 316A THERMAL MONITORING-549	20130620	ENVIRONMENTAL CONSULTING TECHNOLOGY							
9549019	Misc Other Power Genert Exp-A08 Environme	5750700	OUTSIDE SERVICES: Other	UPGD.00002145.09.01.01	PAVS 316A THERMAL MONITORING-549	20130422	ENVIRONMENTAL CONSULTING TECHNOLOGY							
9549019	Misc Other Power Genert Exp-A08 Environme	5750500	OUTSIDE SERVICES: Temporary Labor	UPGD.00002146.09.01.01	PCC3 316A THERMAL MONITORING-549	20130211	ENVIRONMENTAL CONSULTING TECHNOLOGY							
										85%				

43 p2

43 p2

Conclusion: No errors found.

SOURCE DR. 14

blued

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

9/5/14

A see sample B on 43-5 P2
 C D E

F G H
 Title Scherer Unity O&M

PBC

CAIR

FLORIDA POWER & LIGHT COMPANY
 PLANT: SCHERER UNIT 4 O&M EXPENSES FOR:
 Dec-12

FERC ACCOUNT	ALLOC %					ADJUST
500 000	5.127%					0.00
501 250	0.125%					0.00
502 000	4.810%					0.00
503 000	0.000%					0.00
504 000	0.000%					0.00
505 000	2.768%					0.00
506 400	16.710%					0.00
507 000	0.000%					0.00
TOTAL OP.	35.539%				0.00	0.00
BH 502 333	9.059%					
SCR 502 318	0.500%					
FGD 502 319	4.769%					
BH 506 339	0.012%					
SCR 506 318	0.000%					
FGD 506 319	0.619%					
TOTAL ECRC OP	14.45%				0.00	0.00
510 000	6.596%					
511 000	2.878%					
512 000	22.143%					
513 000	4.707%					
514 000	2.406%					
TOTAL MT.	36.03%				0.00	0.00
BH 510 329	0.000%					
SCR 510 318	0.000%					
FGD 510 319	0.000%					
BH 511 329	0.000%					
SCR 511 318	0.000%					
FGD 511 319	0.350%					
BH 512 329	0.000%					
SCR 512 318	1.500%					
FGD 512 319	3.877%					
TOTAL ECRC MT.	10.88%				0.00	0.00
562 000						
569 000	0.000%					
570 100	0.132%					
TOTAL TR.	0.113%					0.00
TOTAL O&M	100.000%					

#6(A)

CONFIDENTIAL

- BREAKDOWN BY FPL BUCS WORK ORDER:
- WO 2705 - FUEL HANDLING COSTS (ACCOUNTS 501)
 - WO 2709 - OPERATION EXPENSES (TOTAL OP MINUS FUEL HANDLING)
 - WO 2713 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 - WO 3665 - BH CAIR (ACCOUNT 502)
 - WO 3662 - SCR CAIR (ACCOUNT 502)
 - WO 3664 - FGD CAIR (ACCOUNT 502)
 - WO 3250 - BH CAIR (ACCOUNT 506)
 - WO 3244 - SCR CAIR (ACCOUNT 506)
 - WO 3247 - FGD CAIR (ACCOUNT 506)
 - WO 3251 - BH CAIR (ACCOUNT 510)
 - WO 3245 - SCR CAIR (ACCOUNT 510)
 - WO 3249 - FGD CAIR (ACCOUNT 510)
 - WO 3667 - BH CAIR (ACCOUNT 511)
 - WO 3663 - SCR CAIR (ACCOUNT 511)
 - WO 3665 - FGD CAIR (ACCOUNT 511)
 - WO 3252 - BH CAIR (ACCOUNT 512)
 - WO 3246 - SCR CAIR (ACCOUNT 512)
 - WO 3249 - FGD CAIR (ACCOUNT 512)
 - WO 2720 - TRANS. O&M EXPENSES (ACCOUNTS 562 THRU 570.1)
 - WO 4920 - AIR PERMIT FEES (DATA FROM BUDGET/BUS. PLAN)
 - WO 0254 - OUTAGE COSTS (DATA FROM PAC REPORTS)

Blue numbers represent input amounts.
 Black numbers represent calculated or filled amounts.
 Data source GPC general ledger report

TOTAL O&M \$
 PPP PAYOUT
 PPP & PIP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M OVHL)
 DEPOSITS (O&M DW)
 INTEREST EXPENSE (INCOME)
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

Index

(A) Traced to wp 43-5 P1

SOURCE DR LK4

Note: A sample of FPL% of O&M was randomly selected and tested on wp 43-5 P2

43-5 P1

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
 PLANT SCHERER UNIT 4 O&M EXPENSES FOR

FERC ACCOUNT	ALLOC %							ADJUST'S
500.000	5.506%							12.02
501.250	6.812%							16.07
502.000	4.399%							9.87
503.000	0.760%							3.87
504.000	0.600%							
505.000	3.096%							9.85
506.100	20.190%							2.53
507.000	0.000%							
TOTAL OP.	40.004%						0.00	0.00
BH 502.339	2.546%							
SCR 502.319	0.056%							
FGD 502.319	8.328%							
BH 506.339	0.008%							
SCR 506.319	0.000%							
FGD 506.319	0.690%							
TOTAL ECRG OP	11.628%						0.00	0.00
510.000	5.023%							
511.000	3.778%							
512.000	24.266%							
513.000	3.584%							
514.000	2.356%							
TOTAL MT.	39.007%						0.00	0.00
BH 512.319	0.000%							
SCR 512.319	0.000%							
FGD 512.319	0.000%							
BH 511.319	0.000%							
SCR 511.319	0.000%							
FGD 511.319	0.000%							
BH 512.319	2.745%							
SCR 512.319	0.000%							
FGD 512.319	4.703%							
TOTAL ECRG MT.	8.848%						0.00	0.00
562.000								
569.000	0.000%							
570.100	0.184%							
TOTAL TR.	0.184%							0.00
TOTAL O&M	100.000%							0.00

Title O&M Sample

8/14

#14 (A)

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43-5
2-1

(A)



43-5
2-1 P1
Per TAB
diff. immaterial

(A) Traced to wp43-5p1

BREAKDOWN BY FPL INTERNAL ORDER:
 10s 6020001095 6020000298 6020001096 - FUEL HANDLING COSTS (ACCOUNTS 501)
 10s 6020000737 6020000739 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP MINUS FUEL HANDLING)
 10s 6020001003-1007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 10 5020001114 - BH CAIR (ACCOUNT 502)
 10 5020000902 - SCR CAIR (ACCOUNT 502)
 10 5020000905 - FGD CAIR (ACCOUNT 502)
 10 6020000908 - BH CAIR (ACCOUNT 506)
 10 6020000903 - SCR CAIR (ACCOUNT 506)
 10 6020000906 - FGD CAIR (ACCOUNT 506)
 10 3251 - BH CAIR (ACCOUNT 510)
 10 6020000904 - SCR CAIR (ACCOUNT 510)
 10 6020000907 - FGD CAIR (ACCOUNT 510)
 10 3687 - BH CAIR (ACCOUNT 511)
 10 3683 - SCR CAIR (ACCOUNT 511)
 10 6020001113 - FGD CAIR (ACCOUNT 511)
 10 5020000910 - BH CAIR (ACCOUNT 512)
 10 6020000764 - SCR CAIR (ACCOUNT 512)
 10 6020000793 - FGD CAIR (ACCOUNT 512)
 10 6020001009 - TRANS. O&M EXPENSES (ACCOUNTS 562 THRU 570)
 10 6020000310 - AIR PERMIT FEES (DATA FROM BUDGET/BUS. PLAN)
 10s 6020000353 6020000397 6020000998 6020000999 6020001000 - OUTAGE COSTS (DATA FROM PLANT SAR REPORTS)

Blue numbers represent input amounts
 Black numbers represent calculated or filled amounts
 Data source: GPC general ledger report

PPP PAYOUT
 PPP & PIP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M CVHL)
 DEPOSITS (O&M DVH)
 INTEREST EXPENSE/(INCOME)
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

SOURCE DR 14

8/14

43-5 P1

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
PLANT SCHEDULED O&M EXPENSES FOR
TYE 2013

FERC ACCOUNT	ALLOC.								ADJUSTS
500,000	7.234%								
501,250	8.432%								
502,000	5.433%								
503,000	0.000%								
504,000	0.000%								
505,000	2.915%								
506,100	24.654%								
507,000	0.000%								
TOTAL O&M	49.040%								
BH 502.339	1.920%							0.00	0.00
SCR 502.319	0.000%								
FGD 502.319	6.304%								
BH 505.339	0.000%								
SCR 505.319	0.000%								
FGD 505.319	0.859%								
TOTAL FGD O&M	6.163%							0.00	0.00
510,000	8.970%								
511,000	3.661%								
512,000	18.579%								
514,000	-3.259%								
TOTAL M&M	7.911%							0.00	0.00
BH 510.339	0.000%								
SCR 510.319	0.000%								
FGD 510.319	0.000%								
BH 511.339	0.000%								
SCR 511.319	0.000%								
FGD 511.319	4.415%								
BH 512.339	2.721%								
SCR 512.319	0.827%								
FGD 512.319	3.115%								
TOTAL (O&M M&M)	7.911%							0.00	0.00
525,000	6.672%								
526,000	8.714%								
527,000	0.533%								
TOTAL O&M	103.000%								

Florida Power & Light Co.
Environmental Cost Recovery
Dkt. 140007-EI, ACN 14-010-4-1
TYE 2013

Title Scheerer Unit 4 O&M Exp

5/1/14

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#8

I
 $\frac{43-5}{2-1}$
 Per tab I 43-5/21/14
 Difference

Traced to wp43-5/21/14

BREAKDOWN BY FPL INTERNAL ORDER:
 101 6020001005 FUEL HANDLING COSTS (ACCOUNTS 501)
 104 6020000927 MAINTENANCE EXPENSES (TOTAL OF BUS FUEL HANDLING)
 104 6020001003-1007 MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 10 6020001114 - BH CAMR (ACCOUNT 502)
 10 6020000902 - SCR CAMR (ACCOUNT 502)
 10 6020000905 - FGD CAMR (ACCOUNT 502)
 10 6020000908 - BH CAMR (ACCOUNT 506)
 10 6020000903 - SCR CAMR (ACCOUNT 506)
 10 6020000906 - FGD CAMR (ACCOUNT 506)
 10 6020000909 - BH CASR (ACCOUNT 510)
 10 6020000904 - SCR CASR (ACCOUNT 510)
 10 6020000907 - FGD CASR (ACCOUNT 510)
 10 6020001115 - BH CAMR (ACCOUNT 511)
 10 6020001111 - SCR CAMR (ACCOUNT 511)
 10 6020001133 - FGD CAMR (ACCOUNT 511)
 10 6020000910 - BH CASR (ACCOUNT 512)
 10 6020000914 - SCR CASR (ACCOUNT 512)
 10 6020000993 - FGD CASR (ACCOUNT 512)
 10 6020001008 - TRAVEL O&M EXPENSES (ACCOUNTS 602 THRU 678.1)
 10 6020000310 - AIR PERMIT FEES (DATA FROM BUDGET/BUS. PLAN)
 105 6020000593 6020000777 6020000993 6020000999 6020001000 - OUTSIDE COSTS (DATA FROM PLANT SAR REPORTS)

TOTAL O&M
 PPP PAYOUT
 PPP & RFP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M OYR)
 DEPOSITS (O&M OYR)
 INTEREST EXPENSE (ACCOUNTS)
 TOTAL (NET)
 TOTAL BUS FROM (TO) FPL
 DIFFERENCE

Blue numbers represent fpl accounts
 Black numbers represent calculated or filled amounts
 Data source: GPC general 14 0511 report

SOURCE DL 14

43-5.P.

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
PLANT & OTHER UNIT & DAM EXPENSES FOR
2013

FERC ACCOUNT	ALLOC. %							ADJUST.
502 000	4.659%							
501 250	5.741%							
502 000	3.435%							
503 000	0.000%							
504 000	0.000%							
505 000	2.227%							
506 100	10.567%							
507 000	0.000%							
TOTAL OP.	16.953%					0.00		0.00
BH 502 319	4.283%							
SCR 502 319	1.002%							
FOD 502 319	3.709%							
BH 506 319	0.004%							
SCR 506 319	0.000%							
FOD 506 319	0.494%							
TOTAL EGRC OP.	9.494%					0.00		0.00
510 000	6.507%							
511 000	3.155%							
512 000	25.108%							
513 000	2.285%							
514 000	3.488%							
TOTAL MT.	42.675%					0.00		0.00
BH 510 319	0.00%							
SCR 510 319	0.00%							
FOD 510 319	0.00%							
BH 511 319	0.00%							
SCR 511 319	0.00%							
FOD 511 319	0.00%							
BH 512 319	0.00%							
SCR 512 319	0.00%							
FOD 512 319	0.00%							
TOTAL EGRC MT.	0.00%					0.00		0.00
515 000	0.011%							
516 000	0.00%							
517 000	0.00%							
TOTAL T&E	0.011%							0.00
TOTAL O&M	100.000%							

BREAKDOWN BY FPL INTERNAL ORDER:
 101 6020001093 - FUEL HANDLING COSTS (ACCOUNTS 801)
 101 6020001097 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 101 6020001100 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 101 6020001114 - BH CAIR (ACCOUNT 501)
 101 6020001115 - SCR CAIR (ACCOUNT 502)
 101 6020001116 - FOD CAIR (ACCOUNT 507)
 101 6020001117 - BH CAIR (ACCOUNT 505)
 101 6020001118 - SCR CAIR (ACCOUNT 506)
 101 6020001119 - FOD CAIR (ACCOUNT 504)
 101 6020001120 - BH CAIR (ACCOUNT 510)
 101 6020001121 - SCR CAIR (ACCOUNT 510)
 101 6020001122 - FOD CAIR (ACCOUNT 510)
 101 6020001123 - BH CAIR (ACCOUNT 511)
 101 6020001124 - SCR CAIR (ACCOUNT 511)
 101 6020001125 - FOD CAIR (ACCOUNT 511)
 101 6020001126 - BH CAIR (ACCOUNT 512)
 101 6020001127 - SCR CAIR (ACCOUNT 512)
 101 6020001128 - FOD CAIR (ACCOUNT 512)
 101 6020001000 - TRANS. O&M EXPENSES (ACCOUNTS 563 THRU 570)
 101 6020000310 - AIR PERMIT FEES (DATA FROM BUOGE/BUS. PLAN)
 101 6020000293 - 6020000297 - 6020000298 - 6020000299 - 6020001000 - OUTAGE COSTS (DATA FROM PLANT GAR REPORTS)

Blue numbers represent input amounts.
 Black numbers represent calculated or filed amounts.
 Data source OPC (in hand) ledger report

PPP PAYOUT
 PPP & PP ACCRUALS
 MAINTENANCE MATERIALS
 DEFERRED (O&M OVA)
 DEPOSITS (O&M OVA)
 INTEREST EXPENSE (INCOME)
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DEFERENCE

TOTAL O&M 3

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

Title Scherer O&M exp sample



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FPL EGRC to OPC EGRC OVA OVA	FPL T&E	OPC T&E	YTD
BH			0.00
SCR			0.00
FOD			0.00
Total			0.00

#16 (7)

Traced to wp. 43-5 p. 14

SOURCE DR 14

43-5 p. 14

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
 PLANT SCHEDULE UNIT'S O&M EXPENSES FOR
 July-13

FERC ACCOUNT	ALLOCA %								ADJUST
500 000	4.318%								
501 000	4.724%								
502 000	3.053%								
503 000	0.000%								
504 000	0.000%								
505 000	2.707%								
506 000	18.783%								
507 000	0.000%								
TOTAL OP.	33.634%							0.00	0.00
BH 502 319	6.963%								
SCR 502 319	4.032%								
FGD 502 319	5.333%								
BH 505 319	0.000%								
SCR 505 319	0.000%								
FGD 505 319	0.501%								
TOTAL EGRC OP.	13.617%							0.00	0.00
510 000	4.534%								
511 000	5.282%								
512 000	29.081%								
513 000	1.302%								
514 000	1.607%								
TOTAL UT.	37.714%							0.00	0.00
BH 513 319	0.000%								
SCR 513 319	0.000%								
FGD 513 319	0.000%								
BH 511 319	0.000%								
SCR 511 319	2.814%								
FGD 511 319	0.000%								
BH 512 319	0.000%								
SCR 512 319	7.416%								
FGD 512 319	2.254%								
TOTAL EGRC UT.	13.112%							0.00	0.00
562 000									
568 000	0.000%								
570 100	0.000%								
TOTAL TOL.	0.000%								0.00
TOTAL O&M	100.000%								

Title Scherer Unity sample 9/5/14



CONFIDENTIAL

#9 (N)

I

FPL EGRC to GPC EGRC Data Sheet

FERC	VALUABLE
BH	0.00
SCR	0.00
FGD	0.00
Totals	0.00

#1 (N) To tab 2 Row 1097

BREAKDOWN BY FPL INTERNAL ORDER

- IO 6020001013 6020002104 6020001025 - FUEL HANDLING COSTS (ACCOUNTS 601)
- IO 6020000737 6020000738 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP LESS FUEL HANDLING)
- IO 6020001003-1007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
- IO 6020001114 - BH CAUR (ACCOUNT 507)
- IO 6020000901 - SCR CAUR (ACCOUNT 507)
- IO 6020000903 - FGD CAUR (ACCOUNT 507)
- IO 6020000904 - BH CAUR (ACCOUNT 509)
- IO 6020000905 - SCR CAUR (ACCOUNT 509)
- IO 6020000906 - FGD CAUR (ACCOUNT 509)
- IO 6020000908 - BH CAUR (ACCOUNT 510)
- IO 6020000909 - SCR CAUR (ACCOUNT 510)
- IO 6020000910 - FGD CAUR (ACCOUNT 510)
- IO 6020000911 - BH CAUR (ACCOUNT 512)
- IO 6020000912 - SCR CAUR (ACCOUNT 512)
- IO 6020000913 - FGD CAUR (ACCOUNT 512)
- IO 6020001111 - BH CAUR (ACCOUNT 511)
- IO 6020001112 - FGD CAUR (ACCOUNT 511)
- IO 6020000910 - BH CAUR (ACCOUNT 512)
- IO 6020000734 - SCR CAUR (ACCOUNT 512)
- IO 6020000913 - FGD CAUR (ACCOUNT 512)
- IO 6020001096 - TRANS. O&M EXPENSES (ACCOUNTS 562 THRU 670 1)
- IO 6020000310 - AIR POLLUT FEES (DATA FROM BUDGET/BUS PLAN)
- IO 6020000392 6020000997 6020000998 6020000999 6020001000 - OUTAGE COSTS (DATA FROM PLANT S&R REPORTS)

PPP PAYOUT
 PPP & PPP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M DIV)
 DEPOSITS (O&M DIV)
 INTEREST EXPENSES (ACCRA)
 TOTAL (BRT)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

Blue numbers represent input amounts
 Black numbers represent calculated or filled amounts
 Data source GPC print of JCC or report

(N) Traced to wp 43-5p1

SOURCE D12.14 9/14

43-5 P5

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
PLANT SCHREIBER UNIT 4 O&M EXPENSES FOR
JULY 13

PRC

Florida Power & Light Co.
Environmental Cost Recovery
Dkt. 140007-EI, ACN 14-010-4-1
TYE 2013

9L
5/14

FERC ACCOUNT	ALLOC.								ADJUST
500 000	4.631%								
501 200	4.749%								
502 000	3.985%								
503 000	0.000%								
504 000	0.000%								
505 000	3.515%								
506 100	15.984%								
507 000	0.000%								
TOTAL OP.	37.937%					0.00			0.00
BH 502 330	4.722%								
SCR 502 310	5.548%								
FGD 502 310	7.514%								
BH 506 310	0.811%								
SCR 506 310	0.000%								
FGD 506 310	0.818%								
TOTAL ECRG O&M	18.913%					0.00			0.00
510 000	4.970%								
511 000	5.995%								
512 000	19.209%								
513 000	4.627%								
514 000	3.224%								
TOTAL M.	30.318%					0.00			0.00
BH 510 310	0.000%								
SCR 510 310	0.000%								
FGD 510 310	0.000%								
BH 511 310	0.000%								
SCR 511 310	0.000%								
FGD 511 310	0.000%								
BH 512 310	0.000%								
SCR 512 310	0.000%								
FGD 512 310	0.000%								
TOTAL O&M BT.	19.064%					0.00			0.00
562 000	0.000%								
563 000	0.000%								
570 100	0.176%								
TOTAL TR.	0.176%								0.00
TOTAL O&M	100.000%								0.00

Title Schreier Unit 4 Sample
O&M exp.

#15 (N)
#11 (N)

CONFIDENTIAL

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FPL ECRG to O&M ECRG Cost	FPL ECRG to O&M ECRG Cost	Year
BH		0.00
SCR		0.00
FGD		0.00
Total		0.00

#7 (N)

(N) traced to cap 43-5 p.

BRANDOWN BY FPL INTERNAL ORDER

- 100 6020001005 6020002335 6020001006 - FUEL HANDLING COSTS (ACCOUNTS 501)
- 100 6020000737 6020000738 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP 2000 FUEL HANDLING)
- 100 6020001003 7007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
- 100 6020001114 - BH CAHR (ACCOUNT 502)
- 100 6020000802 - SCR CAHR (ACCOUNT 503)
- 100 6020000805 - FGD CAHR (ACCOUNT 504)
- 100 6020000900 - BH CAHR (ACCOUNT 505)
- 100 6020000900 - SCR CAHR (ACCOUNT 506)
- 100 6020000906 - FGD CAHR (ACCOUNT 506)
- 100 6020000799 - BH CAHR (ACCOUNT 510)
- 100 6020000934 - SCR CAHR (ACCOUNT 510)
- 100 6020000907 - FGD CAHR (ACCOUNT 510)
- 100 6020001115 - BH CAHR (ACCOUNT 511)
- 100 6020001111 - SCR CAHR (ACCOUNT 511)
- 100 6020001113 - FGD CAHR (ACCOUNT 511)
- 100 6020000910 - BH CAHR (ACCOUNT 512)
- 100 6020000764 - SCR CAHR (ACCOUNT 512)
- 100 6020000993 - FGD CAHR (ACCOUNT 512)
- 100 6020001008 - TRNG. O&M EXPENSES (ACCOUNTS 562 THRU 570)
- 100 6020000110 - ASR PERMIT FEES (DATA FROM BUDGET/BS. PLAN)
- 100 6020000373 6020000377 6020000124 6020000999 6020001000 - OUTAGE COSTS (DATA FROM PLANT BAR REPORTS)

PPP PAYOLT
PPP & PD ACCRUALS
MAINTENANCE MATERIALS
DEPOSITS (O&M OVR)
DEPOSITS (O&M CR)
INTEREST EXPENSE (INCORP)
TOTAL O&M
TOTAL DUE FROM (TO) FPL
DIFFERENCE

Blue numbers represent input amounts
Black numbers represent calculated or filled amounts
O is source GPC general ledger report

SOURCE DR 14

43-5 p.

5/14

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
 PLANT SCHEER UNIT 4 O&M EXPENSES FOR
 Aug-13



FERC ACCOUNT	ALLOC. %							ADJUSTS
500.000	7.591%							
501.250	6.835%							
502.600	4.878%							
503.600	0.009%							
504.600	0.002%							
505.600	4.481%							
506.100	22.229%							
507.600	6.002%							
TOTAL OP	45.807%						0.00	0.00
BH 502.339	-0.063%							
SCR 502.339	3.026%							
FGD 502.311	7.375%							
BH 505.339	0.017%							
SCR 505.318	8.000%							
FGD 505.339	1.610%						0.00	0.00
TOTAL ECRC OP	14.378%						0.00	0.00
510.000	7.666%							
511.000	4.854%							
512.000	11.810%							
513.000	1.278%							
514.000	3.763%							
TOTAL UT	29.367%						0.00	0.00
BH 513.339	0.039%							
SCR 513.339	0.024%							
FGD 513.339	8.029%							
BH 514.339	8.029%							
SCR 514.339	8.029%							
FGD 514.339	9.364%							
BH 512.339	4.023%							
SCR 512.339	1.429%							
FGD 512.339	4.023%							
TOTAL ECRC UT	8.975%						0.00	0.00
562.000								
563.000	0.041%							
575.100	8.251%							
TOTAL TR	0.477%							0.00
TOTAL O&M	100.000%							

Title Scheer Unit 4 Sample

#2
#12

CONFIDENTIAL

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FPL ECRC to GPC ECRC Data		Amount
BH	SCR	FGD
		0.00
		0.00
		0.00
		0.00

BREAKDOWN BY FPL INTERNAL ORDER

- IO 6020001003-1007 - MAINT ENHANCE EXPENSES (ACCOUNTS 510 THRU 514)
- IO 6020001114 - BH CAHR (ACCOUNT 507)
- IO 6020000902 - SCR CAHR (ACCOUNT 502)
- IO 6020000903 - FGD CAHR (ACCOUNT 503)
- IO 6020000905 - BH CAHR (ACCOUNT 506)
- IO 6020000906 - SCR CAHR (ACCOUNT 508)
- IO 6020000906 - FGD CAHR (ACCOUNT 506)
- IO 6020000909 - BH CAHR (ACCOUNT 519)
- IO 6020000904 - SCR CAHR (ACCOUNT 519)
- IO 6020000907 - FGD CAHR (ACCOUNT 519)
- IO 6020001115 - BH CAHR (ACCOUNT 511)
- IO 6020001111 - SCR CAHR (ACCOUNT 511)
- IO 6020001113 - FGD CAHR (ACCOUNT 511)
- IO 6020000910 - BH CAHR (ACCOUNT 512)
- IO 6020000784 - SCR CAHR (ACCOUNT 512)
- IO 6020000993 - FGD CAHR (ACCOUNT 512)
- IO 6020001003 - TRANS. O&M EXPENSES (ACCOUNTS 563 THRU 575)
- IO 6020000310 - AIR PERMIT FEES (DATA FROM BUDGET/BUS. PLAN)
- IO 6020000593-6020000597-6020000594-6020000599-6020001009 - OUTAGE COSTS (DATA FROM PLANT SAFE REPORTS)

Blue numbers represent input amounts
 Black numbers represent calculated or billed amounts
 Data source: GPC internal data or report

PPP PAYOUT
 PPP & PIP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M DIV)
 DEPOSITS (O&M DIV)
 INTEREST EXPENSE/INCOME
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

Traced to Wp43-5.pl

SOURCE: DPC 1-4

43-5 p.2

Florida Power & Light Co.
Environmental Cost Recovery
Dkt. 140007-EI, ACN 14-010-4-1
TYE 2013

Title Saleserchivity O&M Expenses

8/27/14

A B C D E F G H
FLORIDA POWER & LIGHT COMPANY
PLANT FCHRRER UNTIL O&M EXPENSES FOR:
Sep-13



FERC ACCOUNT	ALLOC %						ADJUST
500 000	0.643%						
501 250	0.377%						
502 000	4.667%						
503 000	0.000%						
504 000	0.000%						
505 000	2.101%						
506 100	18.090%						
507 000	0.000%						
TOTAL OP	25.668%					0.00	0.00
BH 502 332	4.664%						
SCR 502 318	5.350%						
FGD 502 318	5.770%						
BH 506 332	0.001%						
SCR 506 318	0.800%						
FGD 506 318	0.833%						
TOTAL C&D OP	18.879%					0.00	0.00
510 000	7.173%						
511 000	5.643%						
512 000	19.427%						
513 000	0.458%						
514 000	3.723%						
TOTAL ME	24.424%					0.00	0.00
BH 512 318	8.00%						
SCR 512 318	8.00%						
FGD 512 318	8.00%						
BH 511 332	8.00%						
SCR 511 318	8.00%						
FGD 511 318	8.00%						
BH 513 332	2.817%						
SCR 513 318	0.817%						
FGD 513 318	2.817%						
TOTAL C&D ME	7.877%					0.00	0.00
542 000							
543 000	8.00%						
570 100	2.014%						
TOTAL TOL	-0.000%						0.00
TOTAL O&M	100.000%						

#3

CONFIDENTIAL

FPL ERCAC in ERC ECRC Cross Check

FERC ACCOUNT	ERC	ECRC
BH	0.00	0.00
SCR	0.00	0.00
FGD	0.00	0.00
Total	0.00	0.00

BREAKDOWN BY FPL INTERNAL ORDER:
 101 6020001083 6020000239 6020001000 - FUEL HANDLING COSTS (ACCOUNT 501)
 101 6020000737 6020000738 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP MINUS FUEL HANDLING)
 101 6020001003-1007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)
 101 6020001114 - BH CAHR (ACCOUNT 502)
 101 6020000902 - SCR CAHR (ACCOUNT 503)
 101 6020000905 - FGD CAHR (ACCOUNT 502)
 101 6020000908 - BH CAHR (ACCOUNT 506)
 101 6020000903 - SCR CAHR (ACCOUNT 506)
 101 6020000906 - FGD CAHR (ACCOUNT 506)
 101 6020000909 - BH CAHR (ACCOUNT 510)
 101 6020000904 - SCR CAHR (ACCOUNT 510)
 101 6020000907 - FGD CAHR (ACCOUNT 510)
 101 6020001115 - BH CAHR (ACCOUNT 511)
 101 6020001111 - SCR CAHR (ACCOUNT 511)
 101 6020001113 - FGD CAHR (ACCOUNT 511)
 101 6020000910 - BH CAHR (ACCOUNT 512)
 101 6020000908 - SCR CAHR (ACCOUNT 512)
 101 6020000903 - FGD CAHR (ACCOUNT 512)
 101 6020001008 - TRANS. & LI EXPENSES (ACCOUNTS 562 THRU 570.1)
 101 602000310 - AIR PERMIT FEES (DATA FROM BUDGET/BUS. PLAN)
 101 6020000553 6020000977 6020000238 6020000979 6020001009 - OUTAGE COSTS (DATA FROM PLANT BAR REPORTS)

Blue numbers represent input amounts
 Black numbers represent calculated or filed amounts
 Data source: CPC General Ledger report

PPP PAYOUT
 PPP & PIP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M OVR)
 DEPOSITS (O&M OVR)
 INTEREST EXPENSE (INCOME)
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

Traced to wp 43-5 p1

SOURCE DR 14

43-5 p3

A B C D E F G H

FLORIDA POWER & LIGHT COMPANY
 PLANT SCHLESER UNIT #4 O&M EXPENSES FOR
 Oct-13

PFC

Florida Power & Light Co.
 Environmental Cost Recovery
 Dkt. 140007-EI, ACN 14-010-4-1
 TYE 2013

Title Schleser Unit 4 O&M
sample

9/2
 5/14

FERG ACCOUNT	ALLOC. %								ADJUSTS
500 000	4.500%								
501 250	0.054%								
503 000	3.511%								
503 000	0.000%								
504 000	0.000%								
505 000	2.850%								
506 100	23.829%								
507 000	0.000%								
TOTAL OP.	40.817%							0.00	0.00
BH 502 319	2.431%								
SCR 502 319	4.977%								
FOD 502 319	6.744%								
BH 503 319	0.000%								
SCR 503 319	0.000%								
FOD 503 319	0.773%								
TOTAL ECRC OP	13.743%							0.00	0.00
510 000	7.511%								
511 000	4.783%								
512 000	10.327%								
513 000	3.541%								
514 000	2.172%								
TOTAL M.F.	24.887%							0.00	0.00
BH 512 319	0.123%								
SCR 512 319	0.050%								
FOD 512 319	0.020%								
BH 511 319	0.050%								
SCR 511 319	0.030%								
FOD 511 319	0.030%								
BH 513 319	2.131%								
SCR 513 319	0.030%								
FOD 513 319	2.513%								
TOTAL ECRC M.F.	8.396%							0.00	0.00
562 000									
569 000	0.070%								
570 100	0.121%								
TOTAL TR.	0.191%								
TOTAL O&M	100.000%								

#1.0 (N)

CONFIDENTIAL

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	FPL TR	OP	TR	TR	TR
BH					0.00
SCR					0.00
FOD					0.00
Total					0.00

BREAKDOWN BY FPL INTERNAL ORDER

101 6020001045 0920000250 0020001096 - FUEL HANDLING COSTS (ACCOUNTS 501)

101 6020000737 6020000738 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP MINUS FUEL HANDLING)

102 6020001003 1007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)

10 6020001114 - BH CAUR (ACCOUNT 502)

10 6020000902 - SCR CAUR (ACCOUNT 502)

10 6020000905 - FOD CAUR (ACCOUNT 502)

10 6020000908 - BH CAUR (ACCOUNT 506)

10 6020000908 - SCR CAUR (ACCOUNT 509)

10 6020000908 - FOD CAUR (ACCOUNT 509)

10 6020000909 - BH CAUR (ACCOUNT 510)

10 6020000904 - SCR CAUR (ACCOUNT 510)

10 6020000907 - FOD CAUR (ACCOUNT 510)

10 6020001115 - BH CAUR (ACCOUNT 511)

10 6020001111 - SCR CAUR (ACCOUNT 511)

10 6020001112 - FOD CAUR (ACCOUNT 511)

10 6020000910 - BH CAUR (ACCOUNT 512)

10 6020000764 - SCR CAUR (ACCOUNT 511)

10 6020000902 - FOD CAUR (ACCOUNT 512)

10 6020000902 - FOD CAUR (ACCOUNT 512)

10 6020001004 - TRAINS, O&M EXPENSES (ACCOUNTS 562 THRU 570)

10 6020000919 - AIR PERMIT FEES (DATA FROM BUDGET/ISL PLAN)

103 6020000593 6020000907 6020000909 6020000599 6020001000 - OUTAGE COSTS (DATA FROM PLANT SAR REPORTS)

TOTAL O&M

PPP PAYOUT
 PPP & PIP ACCRUALS
 MAINTENANCE MATERIALS
 DEPOSITS (O&M O&M)
 DEPOSITS (O&M O&M)
 INTEREST EXPENSE/INCOME
 TOTAL (NET)
 TOTAL DUE FROM (TO) FPL
 DIFFERENCE

Blue numbers represent input amounts
 Black numbers represent calculated or filled amounts
 Data source QPC general ledger report

Traced to wp 43-5p1

SOURCE D/R 1/4

5/14

43-5 Pa

906
5/14

A B C D E F G

FLORIDA POWER & LIGHT COMPANY
PLANT SCHEDER UNIT 4 O&M EXPENSES FOR
2013



Title Scherer Unit 4 Sample

FERG ACCOUNT	ALLOC. %						ADJUSTS
500 000	5.526%						
501 000	5.000%						
502 000	3.414%						
503 000	0.000%						
504 000	0.000%						
505 000	2.454%						
506 100	20.341%						
507 000	0.000%						
TOTAL OP.	37.413%					0.00	0.00
DH 602 379	0.000%						
SCR 502 318	0.000%						
FGD 502 318	0.000%						
BH 502 372	0.000%						
SCR 502 319	0.000%						
FGD 502 319	0.000%						
TOTAL ECRC OP	0.000%					0.00	0.00
510 000	0.362%						
511 000	4.825%						
512 000	27.000%						
513 000	0.530%						
514 000	3.001%						
TOTAL ECRC	41.498%					0.00	0.00
BH 610 372	0.000%						
SCR 610 372	0.000%						
FGD 610 372	0.000%						
DH 611 372	0.000%						
SCR 611 372	0.000%						
FGD 611 372	0.000%						
BH 612 372	0.000%						
SCR 612 372	0.000%						
FGD 612 372	0.000%						
TOTAL ECRC M.C.	0.000%					0.00	0.00
582 000							
583 000	0.000%						
584 100	0.000%						
TOTAL TR.	0.000%					0.00	0.00
TOTAL O&M	100.000%						

#4

CONFIDENTIAL

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	FPL ECRC to O&M (2013 O&M Costs)	FPL ECRC to O&M (2013 O&M Costs)	TOTAL
BH			24.01
SCR			3.00
FGD			11.50
Total			278.51

#13

BREAKDOWN BY FPL INTERNAL ORDER:

01 6020001095 6020000298 6020001096 - FUEL HANDLING COSTS (ACCOUNTS 501)

02 6010003717 6020000728 6020001001 6020001002 - OPERATION EXPENSES (TOTAL OP, ANNUAL FUEL HANDLING)

03 6020001003-1007 - MAINTENANCE EXPENSES (ACCOUNTS 510 THRU 514)

04 6020001114 - BH CAHR (ACCOUNT 507)

05 6020000902 - SCR CAHR (ACCOUNT 507)

06 6020000903 - FGD CAHR (ACCOUNT 507)

07 6020000904 - BH CAHR (ACCOUNT 509)

08 6020000905 - SCR CAHR (ACCOUNT 509)

09 6020000906 - FGD CAHR (ACCOUNT 509)

10 6020000907 - BH CAHR (ACCOUNT 510)

11 6020000908 - SCR CAHR (ACCOUNT 510)

12 6020000909 - FGD CAHR (ACCOUNT 510)

13 6020001115 - BH CAHR (ACCOUNT 511)

14 6020001116 - SCR CAHR (ACCOUNT 511)

15 6020001117 - FGD CAHR (ACCOUNT 511)

16 6020000910 - BH CAHR (ACCOUNT 512)

17 6020000911 - SCR CAHR (ACCOUNT 512)

18 6020000912 - FGD CAHR (ACCOUNT 512)

19 6020001008 - TRAVEL O&M EXPENSES (ACCOUNTS 502 THRU 570.1)

20 602000010 - AIR PERMIT FEES (DATA FROM BUDGETING PLAN)

21 6020000593 6020000271 6020000272 6020001200 - OUTAGE COSTS (DATA FROM FLHT BAR REPORTS)

FPL PAYOUT
FPL & FPL ACCRUALS
MAINTENANCE MATERIALS
DEPOSITS (O&M OVRD)
DEPOSITS (O&M OVRD)
INTEREST EXPENSES (ACCOUNTS)
TOTAL NET
TOTAL DUE FROM (TO) FPL
DIFFERENCE

Blue numbers represent input amounts
Black numbers represent calculated or filled amounts
Data source: O&M general ledger report

Traced to wgs-5p1

SOURCE D1214

435 R10

EXHIBIT C

JUSTIFICATION TABLE

EXHIBIT C

COMPANY: Florida Power & Light Company
TITLE: FPL, Environmental Cost Recovery Clause
AUDIT CONTROL NO: 14-010-4-1
DOCKET NO: 140007-EI
DATE: June 23, 2014

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
12-1	Reconciliation of Plant in Service to the General Ledger	2	N			
12-1/1	Reconciliation of Plant in Service to the General Ledger	1	N			
12-1/1-1	Screen Print of Total Plant in Service per General Ledger	2	N			
12-2	Reconciliation of Accumulated Depreciation and Depreciation Expense to the General Ledger	2	N			
12-2/1	Reconciliation of Capital Investment Filing Schedules	1	N			
12-4	Reconciliation of CWIP to the General Ledger	1	N			
12-4/1	Detail of CWIP Work Orders per Report 1902	22	N			
12-4/2	Total CWIP per Report 1902	91	N			
12-4/2-1	Screen Print of Total CWIP	1	N			
19 page 2	Summary of W.O. orders tested	1	N			
19-1	Work Orders	2	N			
19-2	Work Orders	1	N			
19-2/1	Sample	3	N			
41-1	Revenues per Revenue and Rate Report	1	N			
41-2	Calculation of Revenue Rates-January	1	N			
41-3	Calculation of Revenue Rates-February	1	N			
43-1 page 2	Reconciliation of O & M Expenses	1	N			
43-2	Sample	3	Y	Pgs. 1 and 3, Col. A Pg. 2, Col. A Col. B, Line 1	(e)	R. Kennedy
43-2/1	Supporting documentation	3	N			
43-3	Sample	1	Y	Col. A	(e)	R. Kennedy
43-4	Sample	3	Y	Pg. 1, Cols. A and C Col. B, Lns. 1 and 2 Pgs. 2-3, Cols. A and B	(e)	R. Kennedy
43-5	Sample	2	N			

Workpaper No.	Description	No. of Pages	Conf Y/N	Column No./Line No.	Florida Statute 366.093 (3) Subsection	Affiant
43-5/1	Scherer O & M Report	10	Y	Pg. 1, Cols. A-E, H Col. F, Lns. 1, 2-4 Pgs. 2-10, Pg. 1, Cols. A-E, H, I Col. F, Lns. 1, 2-4	(e)	S. Brown
43-5/2	Sample	33	N			
43-5/2-1	Supporting documentation	1	N			

EXHIBIT D

AFFIDAVITS

EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause

Docket No. 140007-EI

STATE OF FLORIDA)
)
DUVAL COUNTY)

AFFIDAVIT OF SCOTT E. BROWN

BEFORE ME, the undersigned authority, personally appeared Scott E. Brown who, being first duly sworn, deposes and says:

1. My name is Scott E. Brown. I am currently employed by Florida Power & Light Company ("FPL") as Production Manager, Scherer and St. Johns River Power Park in the Power Generation Division. My business address is 11201 New Berlin Road, Jacksonville, Florida 32226. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents which are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 14-010-4-1 for which I am designated as the affiant. The documents that I have reviewed and which are asserted by FPL to be proprietary confidential business information contain or constitute information related to competitive interests of FPL and Georgia Power, the disclosure of which would impair FPL's and Georgia Power's competitive business and its ability to contract for goods and services on favorable terms for the benefit of its customers. Specifically, this information relates to environmental projects of Scherer Unit 4 (jointly owned by FPL and Georgia Power), which are designed to reduce sulfur dioxide, mercury and nitrogen oxide implemented in compliance with Georgia's Multi-pollutant Rule. Disclosure of this information would also place FPL and Georgia Power at a disadvantage when coupled with other information that is publicly available.

3. Consistent with the provisions of the Florida Administrative Code, these materials should remain confidential for a period of not less than 18 months. In addition, the documents should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain confidentiality.

4. Affiant says nothing further.

[Signature of Scott E. Brown]
Scott E. Brown

SWORN TO AND SUBSCRIBED before me this 19 day of June 2014, by Scott E. Brown, who is personally known to me or who has produced Florida Driver's Lic. (type of identification) as identification and who did take an oath. Exp 5/29/20

[Signature of Patricia Ann Craig]
Notary Public, State of Florida

My Commission Expires: 3/22/2018

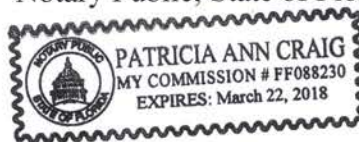


EXHIBIT D

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause

Docket No. 140007-EI

STATE OF FLORIDA)
)
PALM BEACH COUNTY)

AFFIDAVIT OF ROXANE R. KENNEDY

BEFORE ME, the undersigned authority, personally appeared Roxane R. Kennedy who, being first duly sworn, deposes and says:

1. My name is Roxane R. Kennedy. I am currently employed by Florida Power & Light Company ("FPL") as VP of Power Generation Operations, FPL Operations. I have personal knowledge of the matters stated in this affidavit.

2. I have reviewed the documents that are included in Exhibit A to FPL's Request for Confidential Classification of Information Obtained in Connection with Audit No. 14-010-4-1 for which I am listed as the affiant. The documents or materials that I have reviewed, and which are asserted by FPL to be proprietary confidential business information contain or constitute information relating to competitive interests, the disclosure of which would impair FPL's efforts to contract for goods or services on favorable terms in the future. Specifically, the information provided by FPL contains negotiated pricing information for the solar equipment. To the best of my knowledge, FPL has maintained the confidentiality of these documents and materials.

3. Consistent with the provisions of the Florida Administrative Code, such materials should remain confidential for a period of not less than 18 months. In addition, they should be returned to FPL as soon as the information is no longer necessary for the Commission to conduct its business so that FPL can continue to maintain the confidentiality of these documents.

4. Affiant says nothing further.

[Handwritten signature of Roxane R. Kennedy]

Roxane R. Kennedy

SWORN TO AND SUBSCRIBED before me this 20 day of June 2014, by Roxane R. Kennedy, who is personally known to me or who has produced (type of identification) as identification and who did take an oath.

[Handwritten signature of Lisa M. Eiland]

My Commission Expires: January 14, 2016

Notary Public, State of Florida

