BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 160009-EI
FLORIDA POWER & LIGHT COMPANY

MARCH 1, 2016

IN RE: NUCLEAR POWER PLANT COST RECOVERY FOR THE YEAR ENDING DECEMBER 2015

TESTIMONY & EXHIBITS OF:

STEVEN D. SCROGGS

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

DIRECT TESTIMONY OF STEVEN D. SCROGGS

DOCKET NO. 160009-EI

March 1, 2016

Q. Please state your name and business address.

A. My name is Steven D. Scroggs and my business address is 700 Universe Boulevard, Juno Beach, FL 33408.

Q. By whom are you employed and what is your position?

A. I am employed by Florida Power & Light Company (FPL) as Senior Director, Project Development. In this position I have responsibility for the development of power generation projects.

Q. Please describe your duties and responsibilities with regard to the development of new nuclear generation to meet FPL customer needs.

A. Commencing in the summer of 2006, I was assigned the responsibility for leading the investigation into the potential of adding new nuclear generation to FPL's system, and the subsequent development of new nuclear generation additions to FPL's power generation fleet. I currently lead the development of FPL's Turkey Point Nuclear Units 6 and 7 (Turkey Point 6 & 7). I have presented testimony on behalf of FPL to the Florida Public Service Commission (FPSC) on the management of the project for each of the last 9

years. I regularly review information from other company personnel and vendors who work on the project to ensure it is being managed prudently.

Q. Please describe your educational background and professional experience.

A. I graduated from the University of Missouri – Columbia in 1984 with a Bachelor of Science Degree in Mechanical Engineering. From 1984 until 1994, I served in the United States Navy as a Nuclear Submarine Officer. From 1994 to 1996, I was a research associate at The Pennsylvania State University, where I earned a Master of Science Degree in Mechanical Engineering. I provided consulting and management services to the regulated and unregulated power generation industry through a number of positions until 2003, when I joined FPL as Manager, Resource Assessment and Planning. I was appointed to my current position in 2006.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to describe FPL's activities and costs incurred in relation to the Turkey Point 6 & 7 project during 2015. Accordingly, this testimony contains information with respect to the project as of December 31, 2015. My testimony describes the deliberate, stepwise process FPL continued to manage so that FPL will have the opportunity to add new nuclear generation capacity for its customers. Specifically, I discuss the progress made on the project, key issues faced in 2015, and how those issues were evaluated and resolved. I also explain the Turkey Point 6 & 7 project internal controls and how those controls, supported by internal and external oversight,

provided for diligent and professional project execution. Further, my testimony provides the actual expenditures incurred in 2015 and compares those expenditures to the actual/estimated values provided to the FPSC on May 1, 2015. Collectively, my testimony demonstrates that FPL's 2015 actions and decisions were prudent and the resulting costs were prudently incurred.

Q. Please describe how your testimony is organized.

A. My testimony includes the following sections:

1. High Level Project Summary and Issues
2. 2015 Project Activities and Results
3. Project Management Internal Controls
4. Procurement Processes and Controls
5. Internal/External Audits and Reviews
6. 2015 Project Costs

Q. Please summarize your testimony.

A. During 2015, FPL continued to make progress on the licensing and permitting activities required for the Turkey Point 6 & 7 project, and maintained costs within the annual budget. FPL continued its disciplined pursuit of the approvals and authorizations necessary to establish the opportunity to obtain the benefits of new nuclear generation for its customers. The benefits of adding new nuclear generation to FPL's system are reviewed annually, and were confirmed by the 2015 annual feasibility analysis approved by FPSC Order No. PSC-15-0521-FOF-EI.

On August 31, 2015, the Third District Court of Appeals heard arguments in the appeal of the State Site Certification. A ruling on that appeal is anticipated in mid-2016. In the Nuclear Regulatory Commission (NRC) licensing process, progress continued with the NRC review of the Combined License Application (COLA). FPL has maintained its disciplined and steady approach in the execution of the project, while displaying a willingness to adapt project timelines to ensure an inclusive and complete review.

The project is being managed by a professional team of engineers, analysts, and managers to ensure process controls are maintained and activities comply with applicable corporate procedures and project-specific instructions. The project management process is being conducted in a well-informed, transparent and organized manner enabling executive oversight and facilitating reviews by internal and external parties. The Turkey Point 6 & 7 project team has the skills, experience, and executive oversight to guide the project through critical decisions using the best available information. This disciplined application of good business process by well-qualified FPL managers and their staff resulted in prudent decisions with respect to project activities and expenditures.

Q. Are you sponsoring any exhibits in this proceeding?

A. Yes. I am sponsoring or co-sponsoring the following exhibits:

- SDS-1, consisting of True-up (T) Schedules covering the 2015 actual period for the Turkey Point 6 & 7 project Site Selection and Pre-construction costs. SDS-1 contains a table of contents listing the T-Schedules sponsored and co-sponsored by FPL Witness Grant-Keene and by me, respectively.
- SDS-2, consisting of a table listing all licenses, permits and approvals FPL is preparing to support the Turkey Point 6 & 7 project.
- SDS-3, consisting of a comprehensive list of procedures and work instructions that governed the internal controls processes.
- SDS-4, consisting of a list describing various project reports, their periodicity and target audience.
- SDS-5, consisting of a comprehensive list of project instructions and forms utilized in 2015.
- SDS-6, consisting of summary tables of the 2015 expenditures.

HIGH LEVEL PROJECT SUMMARY AND ISSUES

Q. What is the Turkey Point 6 & 7 project?

A. The project consists of a two-unit nuclear generating station with associated linear and non-linear facilities. The AP1000 units designed by Westinghouse will each produce 1,100 megawatts (MW). Linear facilities include five transmission lines, a reclaimed water supply pipeline, potable water lines and a series of roadway improvements in the region. Non-linear facilities include

a reclaimed water treatment facility, various buildings and facilities on the Turkey Point site and mitigation projects in the region surrounding the plant. In 2015 the project continued to focus on obtaining the licenses, permits and approvals necessary for construction and operation. A list of these licenses, permits and approvals is included in Exhibit SDS-2.

Q. What are the customer benefits that justify the continued pursuit of new nuclear generation?

A. Addition of new nuclear generation has a range of potential benefits for FPL customers. The key benefits relate to FPL's core mission of providing reliable electric service at reasonable rates and planning with Florida's unique geography and resource limitations in mind. The fuel required for nuclear generation is not dependent on natural gas pipelines, railroad or maritime distribution systems nor is it subject to volatile energy markets. Therefore, nuclear generation greatly adds to the reliability of a system by increasing fuel diversity, fuel supply reliability and energy security. Nuclear fuel markets provide a stable cost input reducing the impact to monthly customer bills that can result from fossil fuel price volatility. In addition, the location of 2,200 MW of baseload generation in Miami-Dade County would help to maintain a balance of generation and load in Southeastern Florida. The feasibility analyses approved by the FPSC in 2008 through 2015 demonstrate the robust cost-effective nature of nuclear generation when compared to other baseload generation alternatives. Finally, nuclear generation is recognized as an

important component of meeting state and national energy goals including addressing greenhouse gas reduction.

Q. How has FPL's estimate of customer benefits changed since beginning the Turkey Point Units 6 & 7 project?

A. Benefits related to fuel diversity, transmission system reliability, zero greenhouse gas emissions and energy security, described above, remain unchanged. However, benefits related to fuel and emission compliance cost savings have declined. While still supporting continued pursuit of the project, the feasibility analyses have shown the effect of the historically low natural gas prices that have benefitted our customers significantly, combined with delays in implementation of an approved plan to impose compliance costs for attaining carbon dioxide goals.

Q. How has FPL approached the process of pursuing new nuclear generation, and how has this benefited FPL customers?

A. FPL has pursued the Turkey Point Units 6 & 7 project in a way that reduces uncertainties by obtaining the licenses and approvals needed to construct and operate the project before initiating construction activities, and improves the decision basis regarding the timing of a decision to proceed to construction. This reduces the potential for project cost increases or schedule delays once construction is initiated. In short, the ultimate decision to proceed to preconstruction and construction will be made with a more accurate and current assessment of the expected costs and reduced schedule uncertainty than what is possible from approaches seen in first wave construction projects.

Q. What project-specific issues were monitored in 2015 for the potential impact to cost and schedule of the Turkey Point 6 & 7 project?

A. Project specific issues include: 1) FPL system and regional economic developments influencing the annual feasibility analysis, and 2) the pace and outcome of permit and license application reviews.

Q. Was the feasibility of the Turkey Point 6 & 7 project re-evaluated in 2015?

A. Yes. A complete feasibility analysis was conducted to review the economics of the project using updated assumptions for system demand, fuel forecasts, environmental compliance costs, and alternative generation costs. The analysis is a two-step process, consistent with the original analysis supporting the 2008 Need Order.

The first step takes the form of developing a "break-even" cost to determine what the nuclear project could cost while remaining economically competitive with alternative baseload generation sources. That "break-even" cost is compared to the high end of the project cost estimate range. These results confirmed the economic feasibility of the Turkey Point 6 & 7 project. Additionally, new nuclear generation is uniquely able to deliver the qualitative benefits of fuel diversity, energy security and zero greenhouse gas emissions on an "around-the-clock" basis. An updated feasibility analysis will be submitted on April 27, 2016 in this docket.

Q. Did FPL have sufficient, meaningful, and available resources dedicated to the Turkey Point 6 & 7 project in 2015?

A. Yes. As demonstrated throughout this testimony, FPL had in place an appropriate project management structure that relied on both dedicated and matrixed employees, the necessary contractors for specialized expertise, and a robust system of project controls. These resources enabled the project to make significant progress in the current licensing phase.

2015 PROJECT ACTIVITIES AND RESULTS

Q. What were the major activities for the Turkey Point 6 & 7 project during 2015?

A. The major activities focused on completing the agency reviews of the federal applications, defending the state Site Certification, and obtaining specific authorizations from the US Army Corps of Engineers (USACE). Additionally, FPL continued to monitor other projects and performed Initial Assessments aimed at further validating construction schedule assumptions for use in the feasibility analysis.

Q. Please summarize the progress FPL made on the Turkey Point 6 & 7 project in 2015.

A. The three key processes include the COL process administered by the NRC, the Site Certification process coordinated by the Florida Department of Environmental Protection (FDEP), and wetland permits that are under the

jurisdiction of the USACE. In general, 2015 focused on completing the NRC Combined License process.

The NRC process included its publication of the Draft Environmental Impact Statement, conducting public outreach and receiving public comment. The NRC continued to process information provided by FPL on the Safety Evaluation, in support of the overall COLA Review Schedule. In 2015 the NRC successfully closed its review of seismic and geologic safety issues related to the Turkey Point 6 & 7 project.

In the state Site Certification process, the Third District Court of Appeals heard arguments regarding the appeal of the Site Certification by Miami-Dade County, City of Miami, City of South Miami and the Village of Pinecrest.

In March 2015, FPL obtained authorization from the USACE for work on or around certain flood control structures necessary to support the installation of linear facilities such as the reclaimed water supply pipeline.

Q. Please discuss FPL's nuclear industry and AP1000 monitoring efforts.

A. Project staff continued to monitor industry milestones and events to identify potential impacts to the overall Turkey Point 6 & 7 project cost and schedule. Activities included continued involvement in industry groups and site visits to observe key construction milestones at Southern Company's Vogtle Electric

Generating Plant and SCANA Corporation's Summer AP1000 projects in Georgia and South Carolina, respectively.

Q. Please discuss the Initial Assessment activities FPL conducted in 2015.

A. The Initial Assessments undertaken in 2015 included reviews of key early construction activities to add confidence to the sequence, timing and resources required to initiate construction. These reviews address issues that are unique to the construction of the Turkey Point 6 & 7 project. For example, initial clearing and filling of the site will create logistical challenges for timely construction on a site with limited open areas for laydown and staging. Optimization and coordination of the major activities, including the design and location of key features, will allow FPL higher confidence in the construction timeline and a more specific execution plan to utilize in establishing contract scope and obtaining realistic bids. All of this information will better inform the project cost and schedule estimates, and enable higher confidence in future decisions.

Q. Please describe the negotiation or execution of any commercial or development agreements supporting the Turkey Point 6 & 7 project in 2015.

A. The Forging Reservation Agreement between FPL and Westinghouse remains in effect with an expiration date of October 31, 2016. There were no changes to the agreement in 2015.

In December, 2015 the National Park Service (NPS) published the Final EIS addressing potential impacts of a land exchange with FPL. The Final EIS recommended the exchange as the best alternative. The exchange is necessary to support the western transmission line corridors. A Record of Decision is anticipated in early 2016, followed by a Land Exchange Agreement between FPL and the NPS.

Q. Were any revisions made to the project schedule in 2015?

A. No. There were no developments that warranted revisions to the project schedule. The NRC did issue a letter in October 2015 addressing factors affecting their review of the environmental and safety aspects of the COLA.

Q. Please describe the information provided by the NRC letter and the potential impacts.

A. The letter describes developments that have delayed interim milestones in the environmental and safety reviews of the Turkey Point Units 6 & 7 COLA. A large volume of comments were received from the public and various governmental organizations on the draft EIS. In response, the NRC has extended the "Phase 3 Milestone" for the Final EIS to be issued from February 2016 to October 2016, a delay of 8 months. In regard to the Safety Review, the NRC referred to the uncertain timeline for resolving specific design issues associated with the AP1000, and the subsequent inability to estimate the impact on the NRC hearing date. Currently the Final Safety Report and NRC Mandatory hearing milestone are listed as "under review".

Q. Has there been any substantive construction lessons learned from U.S. AP1000 projects in 2015?

A. Yes. Lessons learned can be organized into the following categories: construction oversight, structural module fabrication, concrete execution, and material storage and laydown. Multiple observations were made in each category, recorded and then addressed by the construction teams. Capturing these lessons and incorporating them into a detailed construction execution plan will enable subsequent projects to avoid or minimize related delays, costs or quality issues.

Q. Based on the observations in 2015, what items may create the largest challenge to maintaining the current project schedule?

A. In the near term, achieving the milestones in the NRC COLA review are the most critical challenges to maintaining the project schedule. Following receipt of the COL, the timeline necessary to obtain approval for and conduct preconstruction activities (i.e., execution plan development, negotiation of and execution of contracts) will challenge the current project schedule.

PROJECT MANAGEMENT INTERNAL CONTROLS

Q. Please describe the project management structure that was responsible for the Turkey Point 6 & 7 project in 2015.

A. The management structure for the Turkey Point 6 & 7 project was unchanged in 2015. Mr. Reuwer continues to lead the activities necessary to support the

project schedule and feasibility analysis and determine critical path items for the project. William Maher and I retained management of the NRC Licensing and Development aspects of the project, respectively.

Q. Please describe the project management and staffing approach employed on the Turkey Point 6 & 7 project in 2015.

A. The project was staffed by a combination of employees fully dedicated to the project, employees from FPL business units who devoted a portion of their time to the project, and a select group of contractors and subcontractors whose subject matter expertise and skills were required to complete the considerable tasks related to this undertaking. Leading the staff was a project management team charged with monitoring the day-to-day execution and strategic direction of the project. The project management team was supported by project controls professionals that executed the day-to-day project activities and provided direct oversight of procedural compliance. The project also benefited from routine review, supervision, and direction provided by FPL executive management.

Q. What were the key elements of the project management process used to manage the Turkey Point 6 & 7 project in 2015?

A. FPL routinely evaluated the risks, costs, and issues associated with the Turkey Point 6 & 7 project using a system of internal controls, routine project meetings and communication tools, management reports and reviews, internal and external audits, and the annual feasibility analysis.

Q. Please describe the system of internal controls that were applicable to the project in 2015.

A. The project internal controls were comprised of various financial systems, department procedures, work/desktop instructions and best practices providing governance and oversight of project cost and schedule processes.

Exhibit SDS-3 provides a list of procedures and work instructions that governed the internal controls processes and expectations. These procedures and work instructions were employed by dedicated and experienced project controls personnel who provided project oversight and analysis. The Project Controls organization helped to ensure appropriate management decisions were made based upon assessment of available information leading to reasonable costs. Accountability was clear and understood throughout the Project Controls organization and was a cornerstone of the services they provided.

Q. Please describe the administration of these internal controls.

A. A Project Controls Manager provided cost and schedule direction and analysis, coordinated internal and external audit requests, held meetings with project management to review cost and schedule performance, and reviewed all cost, scope changes, schedules and performance indicators. The Project Controls Manager also participated in meetings with project management to review cost and schedule performance, provided information regarding cost, scope changes, schedules and performance indicators, maintained cost

templates, supported the production of documents and responses to information requests, and met monthly or as required with department heads on forecasting and commitments.

Q. Please describe the specific reports that were generated to monitor the project and the periodicity and audience for those reports.

A. The project relied on a series of weekly or monthly reports and had standing meetings to discuss forward-looking analysis with project managers. Exhibit SDS-4 provides a list describing the reports, their periodicity, and target audience.

Q. What are Project Instructions and why are they needed?

A. In the course of project development, FPL identified a need to develop some business processes unique to new nuclear deployment. These processes involve conducting business in compliance with NextEra Energy, Inc. and FPL policies and procedures, but also recognize project-specific requirements. For example, specific instructions are needed to ensure compliance with additional NRC requirements for quality control and document retention. Direction for such specific areas of focus is provided to project staff through a set of FPL's New Nuclear Project - Project Instructions (NNP–PI). These Project Instructions establish a standard for the project team which provides guidance, sets expectations and drives consistency. Exhibit SDS-5 provides FPL's comprehensive list of project instructions and forms that were utilized in 2015.

Q. What processes were used to manage project risk?

A. Cost and schedule risk was managed by ensuring the project team recognized and understood the issues facing different sub-teams that comprised the overall project. A mix of weekly meetings with small teams, monthly meetings with select members of the project team, and routine executive briefings ensured the project would benefit from sufficient and timely communication. Further, the information flow began at the working level and was integrated as it moved to the project management team to ensure the issues were adequately captured and the interaction with other portions of the project was properly assessed. These meetings resulted in several reports identified in Exhibit SDS-4. All of these routine meetings allowed project management to obtain updates from key project team members, provide direction on the conduct of the project activities and maintain tight control over project progress, expenditures, and key decisions.

Each week the project team held multiple status meetings. These meetings, held by teams within the project, tracked project activities at a level that allowed most issues to be identified, discussed, and resolved at the working team level. Schedule and cost metrics were monitored and reported in standard format reports to allow close monitoring of contractor performance.

The project team met monthly to review project schedule, budget performance, and key project issues. Project risk was specifically tracked and reviewed. The monthly Cost Report meeting provided an opportunity to drill

down on project cost issues and expectations. Project management also provided periodic updates to FPL executive management. While the executive team was always available for consultation on developing issues and opportunities, the periodic briefings ensured a range of topics were reviewed and discussed as needed.

The project utilized a quarterly risk assessment tool to identify, characterize and track project risks. Six areas were assessed to identify key issues, estimate probability or likelihood of occurrence (high, medium, and low), and the magnitude of potential consequences (high, medium, and low). Further, mitigation actions or strategies to be employed to manage the risk were described. A monthly project dashboard report complemented the Quarterly Risk Assessment. This document allowed for monthly trending of project risk areas unique to the Turkey Point 6 & 7 project.

Q. What other periodic reviews were conducted to ensure the project was appropriately reviewed and analyzed?

A. Internal and external audits occur during the course of the project to ensure the project adheres to all corporate guidelines for financial accounting as well as employing best management and internal controls practices. If a deficiency is identified in an audit, an analysis is conducted to determine the cause of the deficiency and corrective actions are implemented to ensure the deficiencies are mitigated going forward. The 2015 audits are described further below.

Additionally, the project is reviewed annually to determine its continued economic feasibility. In 2015, this analysis was conducted using the same framework as the analysis accepted during the Need Determination proceeding, but was updated to reflect what was currently known regarding project cost, project schedule, and the cost and viability of alternative generation technologies. The analysis presented in the May 2015 NCRC filing demonstrated that the project remains feasible. An updated feasibility study will be filed on April 27, 2016.

Q. What other activities has FPL undertaken to ensure its decision processes are informed by the most current national and international industry information?

A. FPL is an industry leader in nuclear generation, and as such, has the experience, contacts, and industry presence to engage in many forums for exploration of nuclear industry issues. Nonetheless, the specific challenges of new nuclear deployment have created focus areas requiring additional coordination between entities involved in new plant licensing, construction, and operation. FPL participated in three key industry groups providing value to the Turkey Point 6 & 7 project in 2015. The Design Centered Working Group provided coordination among owners, vendors, and the NRC related to design modifications of the AP1000. This critical activity is necessary to ensure design changes for the AP1000 are made through a consensus process with the involvement of the NRC to preserve standardization of design, a cornerstone of new nuclear development. FPL also is a member of the

AP1000 owners group (APOG) (a consortium of owners of the AP1000 design) and of the Advanced Nuclear Technology group organized by the Electric Power Research Institute (EPRI). In 2015, William Maher served as the Chairman of APOG.

These groups are primarily forums to identify and resolve issues that are of primary interest to owners, such as staffing, training and maintenance activities. For example, programs such as Procurement Specification Development, Equipment and Nuclear Fuel Reliability improvements, Advancing Welding Practices, and Modular Equipment Testing and Benchmarking provide FPL increased efficiency in program development and implementation resulting in future cost savings. The principle of standardization through operations and maintenance requires this level of industry coordination and dialogue. These different groups have unique and important roles in the successful execution of new nuclear deployment in the U.S. Achieving the goal of industry standardization and realizing the associated economic and operational efficiencies requires active participation by industry participants in these venues.

Q. What steps were taken to ensure project expenditures were properly authorized?

A. For initial commitments, an approved request directed FPL's Integrated Supply Chain (ISC) to go out for bid and formally contract with the selected supplier. Initial commitments required appropriate authorizations including

all documentation required by corporate procedures. This included requests for proposal, contracts, purchase orders, notice to proceed, and, if required, a single or sole source justification. For Contract Change Orders (CCOs), the requests were authorized at the appropriate level and the CCOs executed prior to releasing the supplier to perform the requested scope of work. Tracking systems and processes were used to document and record procurement activities and to obtain the appropriate level of management authorization for expenditures.

Q. How would you summarize FPL's overall approach to Turkey Point 6 & 7 project management in 2015?

A. FPL followed robust project planning, management, and execution processes to manage the Turkey Point 6 & 7 project. These efforts were led by personnel with significant experience in project management and development supported by project management professionals trained in the deliberate execution of critical infrastructure projects through a comprehensive set of internal controls. Additionally, FPL implemented an ongoing internal auditing and quality assurance process to continuously monitor compliance with the controls discussed above. In summary, FPL had the right people with the right tools and oversight making decisions with the best available information. For all of these reasons, FPL is confident that its Turkey Point 6 & 7 project management decisions were well-founded and reasonable.

FPL recognizes the unique nature of new nuclear deployment demands continuous monitoring of developments in policy, regulatory and economic arenas. FPL maintains an ongoing analysis and incorporation of these events to ensure the appropriate actions are taken at the right time to establish the option for new nuclear generation. The application of sound project management fundamentals and critical questioning provides the best results.

PROCUREMENT PROCESSES AND CONTROLS

Q. What was FPL's preferred method of procurement and when might it be in the best interest of the project to use another method?

A. The preferred approach for the procurement of materials or services was to use competitive bidding. FPL benefitted from its strong market presence allowing it to leverage corporate-wide procurement activities to the specific benefit of individual project procurement activities. Maintaining a relationship with a range of service providers offered the opportunity to assess capabilities, respond to changing resource loads and remain knowledgeable of current market trends and cost of service.

However, in certain situations the use of single or sole source procurement was in the best interest of the company and its customers. In some cases there was a limited pool of qualified entities to perform specific services or provide certain goods and materials. In other cases a service provider was engaged to

conduct a specific scope of work based on a competitive bid or other analysis and additional scope was identified that the vendor could efficiently provide. Circumstances such as the above examples are common in the nuclear industry, and especially on complex long-term projects such as the Turkey Point 6 & 7 project.

Q. Please describe the single and sole source procurement procedures that applied to the Turkey Point 6 & 7 project in 2015.

A. NextEra Energy, Inc. corporate policy NEE-PRO-1470 requires proper documentation and authorization for single or sole source procurement. Such authorization must be from an individual with a commitment/spend authority at least equal to the value of the goods or services being procured. The procedure also calls for a review of the justification for reasonableness. Throughout 2015, FPL maintained its vigilance in creating adequate single or sole source documentation consistent with NEE-PRO-1470.

INTERNAL/EXTERNAL AUDITS AND REVIEWS

Q. What audits or reviews have been conducted to ensure the project controls are adequate and costs are reasonable?

A. FPL engaged Concentric Energy Advisors (Concentric) to conduct a review of the project internal controls, with a focus on management processes, as was conducted in 2008 through 2015. FPL's Internal Auditing department engaged Experis, as it has in previous years, to audit the costs charged to the

project. Additionally, the FPSC Staff conducts a financial audit of the project ledger and accounts and an internal controls audit annually. The Experis and FPSC Staff audits of 2015 project costs and activities are currently underway.

Q. What were the results of Concentric's review?

A. Concentric concluded that FPL's decision making and management actions as they related to 2015 project costs were prudent, and thus FPL's 2015 expenditures on the Turkey Point 6 & 7 project were prudently incurred.

2015 PROJECT COSTS

Q. Describe the costs incurred for the Turkey Point 6 & 7 project in 2015.

A. As represented in Exhibit SDS-6 and Exhibit SDS-1, Schedule T-6, FPL incurred a total of $19,771,813 in project costs that were necessary for the activities described in this testimony. This is $1,765,978 less than the May 1, 2015 Actual/Estimated costs of $21,537,791.

These "Pre-construction costs" (as that term is defined by Rule 25-6.0423(2)(g)) are broken down into the following subcategories: 1) Licensing $14,778,172; 2) Permitting $187,118; 3) Engineering and Design $3,326,281; 4) Long Lead Procurement Advanced Payments $0; 5) Power Block Engineering and Procurement $0; and 6) Initial Assessments $1,480,242.

Q. Please describe the costs incurred in the Licensing subcategory.

A. In 2015, Licensing costs were $14,778,172 as shown in Exhibit SDS-6, Table 2 and Exhibit SDS-1, Schedule T-6, Line 3. Licensing costs consisted primarily of FPL employee labor, contractor labor, and specialty consulting services necessary to support obtaining and maintaining the COL and other approvals required for construction and operation of the Turkey Point 6 & 7 project, including the state Site Certification of the project. Exhibit SDS-6, Table 2 provides a detailed breakdown of the Licensing subcategory costs in 2015, including a description of items included within each category.

Q. Please explain the reasons behind the variances between the actual 2015 Licensing costs and the actual/estimated costs provided in the 2015 NCR filing in Docket No. 150009-EI.

A. Licensing costs were $599,592 lower than estimated in the May 1, 2015 filing. This favorable variance was the result of unused contingency, partially offset by additional NRC fees and engineering costs associated with completing the seismic reviews and additional legal costs associated with addressing the single admitted contention before the NRC.

Q. Please describe the costs incurred in the Permitting subcategory.

A. In 2015, Permitting costs were $187,118 as shown in Exhibit SDS-6, Table 3 and Exhibit SDS-1, Schedule T-6, Line 4. Permitting costs consisted primarily of project employees and legal services necessary to support the various license and permit applications required by the Turkey Point 6 & 7 project. Exhibit SDS-6, Table 3 provides a detailed breakdown of the

Permitting subcategory costs in 2015, including a description of items included within each category.

Q. Please explain any variance between the actual 2015 Permitting costs and the actual/estimated costs provided in the 2015 NCR filing in Docket No. 150009-EI.

A. Permitting costs were $104,231 lower than estimated in the May 1, 2015 filing due to reduced support and legal requirements, and unused contingency.

Q. Please describe the costs incurred in the Engineering and Design subcategory.

A. In 2015, Engineering and Design costs were $3,326,281 as shown in Exhibit SDS-6, Table 4 and Exhibit SDS-1, Schedule T-6, Line 5. Engineering and Design costs consisted primarily of FPL employee services and/or engineering consulting services necessary to support the continued permitting of the Underground Injection Control exploratory well and membership fees for EPRI's Advanced Nuclear Technology working group and the APOG industry groups. Exhibit SDS-6, Table 4 provides a detailed breakdown of the Engineering and Design subcategory costs in 2015, including a description of items included within each category.

Q. Please explain any variance between the actual 2015 Engineering and Design costs and the actual/estimated costs provided in the 2015 NCR filing in Docket No. 150009-EI.

A. Engineering and Design costs were $700,292 lower than planned. The favorable variance was caused by lower than anticipated APOG costs, and reduced support requirements.

Q. Did FPL incur any costs in the Long Lead Procurement, Power Block Engineering and Procurement, or Transmission subcategories in 2015?

A. No. In 2015, there were no Long Lead Procurement, Power Block Engineering and Procurement, or Transmission costs. Also, there were no variances in these subcategories from FPL's estimates provided in the 2015 NCR filing in Docket No. 150009-EI.

Q. Please describe the costs incurred in the Initial Assessments subcategory.

A. In 2015, Initial Assessment costs were $1,480,242 as shown in Exhibit SDS-6, Table 5 and Exhibit SDS-1, Schedule T-6, Line 8. Initial Assessment costs consisted primarily of studies aimed at further validating construction schedule assumptions.

Q. Please explain any variance between the actual 2015 Initial Assessment costs and the actual/estimated costs provided in the NCR filing in Docket No. 150009-EI.

A. Initial Assessment costs were $361,863 lower than estimated in the May 1, 2015 filing due to Initial Assessment scopes being awarded later than initially planned. As discussed by FPL witness Grant-Keene, this amount is not included in the calculation of FPL's 2015 true-up amount for current recovery purposes.

Q. Please describe the Site Selection costs incurred in 2015.

A. FPL's Site Selection work was completed in October 2007 with the filing of the Need Petition. The cost of $160,088 in this category relates to carrying costs. FPL Witness Grant-Keene supports the calculation of carrying costs.

Q. In your opinion, were FPL's decision-making and management actions as they relate to its 2015 project activities, as well as the 2015 project activities themselves, prudent, and were the related costs prudently incurred?

A. Yes. All costs were incurred as a result of the deliberately managed process at the direction of a well-informed, properly qualified management team. The costs were incurred in the process of obtaining and maintaining the necessary licenses, certifications, permits, approvals or authorizations for the Turkey Point 6 & 7 project. All costs were reviewed and approved under the direction of the Turkey Point 6 & 7 project management team and were made fully subject to project internal controls. Costs were processed using FPL standard procurement procedures and authorization processes, are reasonable and were prudently incurred.

Q. Does this conclude your testimony?

A. Yes.

Turkey Point 6 & 7 Site Selection and Pre-Construction Costs
Nuclear Filing Requirements (NFRs)
2015 T-Schedules (Actual)
January 2015 - December 2015

Site Selection &

Pre-Construction

Turkey Point 6 & 7 Site Selection & Pre-Construction
Nuclear Filing Requirements (NFRs)
2015 T-Schedules
January 2015 - December 2015

Site Selection Table of Contents

Pre-Construction Table of Contents

Site Selection True-Up

2015

Schedule T-1 (True-up)

Turkey Point Units 6&7
Site Selection Carrying Costs on Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual carrying costs for the prior year and the previously filed costs.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total
		Jurisdictional Dollars						
1	Site Selection Revenue Requirements (Schedule T-2, Line 7)	($188)	($184)	($176)	($168)	($160)	($152)	($1,027)
2	Construction Carrying Cost Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
3	Recoverable O&M Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
4	DTA/(DTL) Carrying Cost (Schedule T-3A, Line 8)	$13,325	$13,326	$13,326	$13,326	$13,327	$13,327	$79,957
5	Other Adjustments	$0	$0	$0	$0	$0	$0	$0
6	Total Period Revenue Requirements (Lines 1 though 5)	$13,137	$13,142	$13,150	$13,159	$13,167	$13,176	$78,930
7	Projected Cost and Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-0617-FOF-EI)	$12,209	$12,212	$12,212	$12,212	$12,212	$12,212	$73,270
8	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)	$928	$929	$938	$946	$955	$963	$5,659
9	Actual / Estimated Revenue Requirements for the period (Order No. PSC 15-0521-FOF-EI)	$13,108	$13,113	$13,121	$13,130	$13,138	$13,146	$78,756
10	Final True-up Amount for the Period (Line 6 - Line 9)	$28	$29	$29	$29	$29	$30	$174

* Totals may not add due to rounding

Schedule T-1 (True-up)

Turkey Point Units 6&7
Site Selection Carrying Costs on Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual carrying costs for the prior year and the previously filed costs.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
		Jurisdictional Dollars						
1	Site Selection Revenue Requirements (Schedule T-2, Line 7)	($143)	($142)	($146)	($151)	($156)	($162)	($1,928)
2	Construction Carrying Cost Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
3	Recoverable O&M Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
4	DTA/(DTL) Carrying Cost (Schedule T-3A, Line 8)	$13,328	$13,328	$13,329	$13,329	$13,329	$13,330	$159,930
5	Other Adjustments	$0	$0	$0	$0	$0	$0	$0
6	Total Period Revenue Requirements (Lines 1 though 5)	$13,184	$13,186	$13,182	$13,178	$13,173	$13,168	$158,002
7	Projected Cost and Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-0617-FOF-EI)	$13,905	$13,924	$13,950	$13,977	$14,003	$14,030	$157,060
8	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)	($720)	($738)	($768)	($799)	($830)	($862)	$942
9	Actual / Estimated Revenue Requirements for the period (Order No. PSC 15-0521-FOF-EI)	$13,156	$13,158	$13,154	$13,149	$13,144	$13,139	$157,658
10	Final True-up Amount for the Period (Line 6 - Line 9)	$28	$28	$28	$29	$29	$29	$345

* Totals may not add due to rounding

Schedule T-2 (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Carrying Cost Balance
True-up Filing: Site-Selection Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the true-up of carrying costs for the prior year and the previously filed cost.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Line No.		(A) Beginning of Period	(B) Actual January	(C) Actual February	(D) Actual March	(E) Actual April	(F) Actual May	(G) Actual June	(H) 6 Month Total
					Jurisdictional Dollars				
1	a. Nuclear CWIP Additions		$0	$0	$0	$0	$0	$0	$0
	b. Prior Month's (Over)/Under Recovery Eligible for Return (Prior Month's Line 1b + Prior Month's Line 9)		$0	$873	$1,747	$2,629	$3,519	$4,417	$5,323
2	Unamortized CWIP Base Eligible for Return (d)	($2,007)	($1,833)	($1,659)	($1,485)	($1,311)	($1,138)	($964)	
3	Amortization of CWIP Base Eligible for Return (e)	($2,086)	($174)	($174)	($174)	($174)	($174)	($174)	($1,043)
4	Average Net Unamortized CWIP Base Eligible for Return		($1,920)	($1,310)	($262)	$789	$1,849	$2,917	
5	Return on Average Net Unamortized CWIP Eligible for Return								
	a. Equity Component (Line 5b x .61425) (a)		($8)	($5)	($1)	$3	$7	$11	$8
	b. Equity Component grossed up for taxes (Line 4 x 0.006408352) (a) (b) (c)		($12)	($8)	($2)	$5	$12	$19	$13
	c. Debt Component (Line 4 x 0.00119942) (c)		($2)	($2)	($0)	$1	$2	$3	$2
6	Total Return Requirements for the Period (Line 5b + 5c)		($15)	($10)	($2)	$6	$14	$22	$16
7	Total Costs, Carrying Costs & Amortization for the Period (Line 1a + 3 + 6)		($188)	($184)	($176)	($168)	($160)	($152)	($1,027)
8	Projected Carrying Costs for the period (Order No. PSC-14-0617-FOF-EI) (g)		($1,061)	($1,058)	($1,058)	($1,058)	($1,058)	($1,058)	($6,350)
9	(Over)/Under Recovery (True-up to Projections) (Line 7 - Line 8)		$873	$874	$882	$890	$898	$906	$5,323
10	Adjustments		$0	$0	$0	$0	$0	$0	$0
11	(Over)/Under Recovery eligible for return		$873	$874	$882	$890	$898	$906	$5,323
12	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)		($188)	($184)	($176)	($168)	($160)	($152)	($1,027)
13	Final True-up for the Period (Line 7 - Line 12)		($0)	($0)	($0)	$0	$0	$0	$0

* Totals may not add due to rounding

See notes on Page 3

Schedule T-2 (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Carrying Cost Balance
True-up Filing: Site-Selection Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the true-up of carrying costs for the prior year and the previously filed cost.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Line No.		(I) Actual July	(J) Actual August	(K) Actual September	(L) Actual October	(M) Actual November	(N) Actual December	(O) 12 Month Total
		Jurisdictional Dollars						
1	a. Nuclear CWIP Additions	$0	$0	$0	$0	$0	$0	$0
	b. Prior Month's (Over)/Under Recovery Eligible for Return (Prior Month's Line 1b + Prior Month's Line 9)	$5,323	$4,545	$3,749	$2,923	$2,065	$1,175	$253
2	Unamortized CWIP Base Eligible for Return (f)	($790)	($616)	($442)	($268)	($94)	$79	
3	Amortization of CWIP Base Eligible for Return	($174)	($174)	($174)	($174)	($174)	($174)	($2,086)
4	Average Net Unamortized CWIP Base Eligible for Return	$3,993	$4,231	$3,618	$2,981	$2,312	$1,613	
5	Return on Average Net Unamortized CWIP Eligible for Return							
	a. Equity Component (Line 5b x .61425) (a)	$16	$17	$14	$12	$9	$6	$82
	b. Equity Component grossed up for taxes (Line 4 x 0.006408352) (a) (b) (c)	$26	$27	$23	$19	$15	$10	$133
	c. Debt Component (Line 4 x 0.00119942) (c)	$5	$5	$4	$4	$3	$2	$25
6	Total Return Requirements for the Period (Line 5b + 5c)	$30	$32	$28	$23	$18	$12	$158
7	Total Costs, Carrying Costs & Amortization for the Period (Line 1a + 3 + 6)	($143)	($142)	($146)	($151)	($156)	($162)	($1,928)
8	Projected Carrying Costs for the period (Order No. PSC-14-0617-FOF-EI) (g)	$634	$654	$680	$707	$733	$760	($2,181)
9	(Over)/Under Recovery (True-up to Projections) (Line 7 - Line 8)	($778)	($796)	($827)	($858)	($890)	($922)	$253
10	Adjustments	$0	$0	$0	$0	$0	$0	$0
11	(Over)/Under Recovery eligible for return	($778)	($796)	($827)	($858)	($890)	($922)	$253
12	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	($144)	($142)	($146)	($151)	($156)	($162)	($1,928)
13	Final True-up for the Period (Line 7 - Line 12)	$0	$0	$0	$0	$0	$0	$0

* Totals may not add due to rounding

See notes on Page 3

7

Schedule T-2 (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Carrying Cost Balance
True-up Filing: Site-Selection Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the true-up of carrying costs for the prior year and the previously filed cost.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Notes:

(a) For carrying cost purposes monthly equity component reflects a 10.5% return on equity.
(b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a State Income Tax rate of 5.5%, for an effective rate of 38.575%.
(c) In calculating the rate of return, the equity component for taxes is grossed up using a monthly rate of 0.006408352 in order to achieve an annual pre-tax rate of 9.39%. A regular monthly debt component of 0.00119942 is used in the rate calculation.
(d) Line 2 (Column A) - Unamortized CWIP Base Eligible for Return consists of the total over recovered balance beginning in 2015. This amount is reduced by the 2015 amounts refunded (Line 3) and a carrying cost calculated on the unrefunded balance.

	Docket No. 130009-EI 2014 Projections	Docket No. 150009-EI 2014 True up		Docket No. 150009-EI 2013/2014 (Over)/Under Recovery
Line 2 Beginning Balances includes:				
2014 Site Selection + Carrying Costs (Schedule P-2 / T-2)	$0	($742)	JGK-3,	($742)
2014 DTA/DTL Carrying Cost (Schedule P-3A / T-3A, Line 8)	$160,488	$159,224	Col. 2, Line 6, Dkt	($1,265)
	$160,488	$158,482	No. 150009-EI	($2,007)

(e) Line 3 (Column A) - Amortization of CWIP Base Eligible for Return is the amount that was refunded over 12 months in 2015 as approved by the Commission in Order No. PSC 14-0617-FOF-EI. Docket No. 140009-EI.

	2014 (Over) Recovery
Line 3 Beginning Balance includes:	
2014 Site Selection Costs + Carrying Costs (Revised Schedule AE-2, Line 6)	($742)
2014 DTA/DTL Carrying Cost (Revised Schedule AE-3A, Line 8)	($1,344)
	($2,086)

(f) Line 2 (Column N) - Ending Balance consists of the 2014 final true-up amount which was refunded over 12 months in 2015.

	Docket No. 140009-EI 2014 Actual/Estimate	Docket No. 150009-EI 2014 True up	Docket No. 150009-EI 2014 (Over)/Under Recovery
Line 2 Ending Balance includes:			
2014 Site Selection Costs + Carrying Costs (Revised Schedule AE-2, Line 6 / Schedule T-2, Line 6)	($742)	($742)	$0
2014 DTA/DTL Carrying Cost (Revised Schedule AE-3A, Line 8 / Schedule T-3A, Line 8)	$159,144	$159,224	$79
	$158,402	$158,482	$79

(g) Total recovered in 2015 as approved in Order No. PSC-14-0617-FOF-EI in Docket No. 140009-EI:

	January	February	March	April	May	June	6 Month
2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	($1,046)	($1,044)	($1,045)	($1,047)	($1,048)	($1,049)	($6,279)
2015 Projected Cost / Carrying Cost (Schedule P-2, Line 7)	($15)	($14)	($13)	($11)	($10)	($9)	($71)
2015 (Over)/Under Recovery Projections	($1,061)	($1,058)	($1,058)	($1,058)	($1,058)	($1,058)	($6,350)

	July	August	September	October	November	December	12 Month
2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	$642	$660	$685	$710	$735	$761	($2,086)
2015 Projected Cost / Carrying Cost (Schedule P-2, Line 7)	($7)	($6)	($5)	($3)	($2)	($1)	($95)
2015 (Over)/Under Recovery Projections	$634	$654	$680	$707	$733	$760	($2,181)

* Totals may not add due to rounding

Schedule T-3A (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Cost Balance
True-Up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Line No.			(A) Beginning of Period	(B) Actual January	(C) Actual February	(D) Actual March	(E) Actual April	(F) Actual May	(G) Actual June	(H) 6 Month Total
				Jurisdictional Dollars						
1	Construction Period Interest			$0	$0	$0	$0	$0	$0	$0
2	Recovered Costs Excluding AFUDC			$0	$0	$0	$0	$0	$0	$0
3	Other Adjustments			$0	$0	$0	$0	$0	$0	$0
4	Tax Basis Less Book Basis (Prior Month Balance + Line 1 + 2 + 3) (d) (e)		$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552
5	Deferred Tax Asset DTA(DTL) on Tax Basis in Excess of Book (Line 4 x Tax Rate) (b)	38.575%	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518
6	a. Average Accumulated DTA/(DTL)			$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	
	b. Prior months cumulative Return on DTA/(DTL)			$0	$55	$111	$166	$223	$279	$337
	c. Average DTA including prior period return subtotal			$1,751,518	$1,751,573	$1,751,628	$1,751,684	$1,751,741	$1,751,797	
7	Carrying Cost on DTA/(DTL)									
	a. Equity Component (Line 7b x .61425) (a)			$6,895	$6,895	$6,895	$6,895	$6,895	$6,896	$41,371
	b. Equity Component grossed up for taxes (Line 6c x 0.006408352) (a) (b) (c)			$11,224	$11,225	$11,225	$11,225	$11,226	$11,226	$67,351
	c. Debt Component (Line 6c x 0.00119942) (c)			$2,101	$2,101	$2,101	$2,101	$2,101	$2,101	$12,606
8	Total Return Requirements Carrying Costs on DTA/(DTL) for the Period (Line 7b + 7c)			$13,325	$13,326	$13,326	$13,326	$13,327	$13,327	$79,957
9	Projected Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-0617-FOF-EI)			$13,270	$13,270	$13,270	$13,270	$13,270	$13,270	$79,621
10	Difference True-up (Over)/Under Recovery (Line 8 - Line 9)			$55	$55	$56	$56	$57	$57	$337
11	Actual / Estimated Revenue Requirements for the period (Order No. PSC 15-0521-FOF-EI)			$13,297	$13,297	$13,297	$13,297	$13,298	$13,298	$79,784
12	Final True-up Amount for the Period (Line 8 - Line 11)			$28	$29	$29	$29	$29	$29	$174

* Totals may not add due to rounding

See notes on Page 3

Schedule T-3A (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Cost Balance
True-Up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Line No.			(I) Beginning of Period	(J) Actual July	(K) Actual August	(L) Actual September	(M) Actual October	(N) Actual November	(O) Actual December	(P) 12 Month Total
						Jurisdictional Dollars				
1	Construction Period Interest			$0	$0	$0	$0	$0	$0	$0
2	Recovered Costs Excluding AFUDC			$0	$0	$0	$0	$0	$0	$0
3	Other Adjustments			$0	$0	$0	$0	$0	$0	$0
4	Tax Basis Less Book Basis (Prior Month Balance + Line 1 + 2 + 3) (d) (e)		$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552	$4,540,552
5	Deferred Tax Asset DTA(DTL) on Tax Basis in Excess of Book (Line 4 x Tax Rate) (b)	38.575%	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518
6	a. Average Accumulated DTA/(DTL)			$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	$1,751,518	
	b. Prior months cumulative Return on DTA/(DTL)			$337	$394	$452	$511	$570	$629	$689
	c. Average DTA including prior period return subtotal			$1,751,855	$1,751,912	$1,751,970	$1,752,029	$1,752,088	$1,752,147	
7	Carrying Cost on DTA/(DTL)									
	a. Equity Component (Line 7b x .61425) (a)			$6,896	$6,896	$6,896	$6,897	$6,897	$6,897	$82,749
	b. Equity Component grossed up for taxes (Line 6c x 0.006408352) (a) (b) (c)			$11,227	$11,227	$11,227	$11,228	$11,228	$11,228	$134,716
	c. Debt Component (Line 6c x 0.00119942) (c)			$2,101	$2,101	$2,101	$2,101	$2,101	$2,102	$25,214
8	Total Return Requirements Carrying Costs on DTA/(DTL) for the Period (Line 7b + 7c)			13,328	13,328	13,329	13,329	13,329	13,330	159,930
9	Projected Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-0617-FOF-EI)			$13,270	$13,270	$13,270	$13,270	$13,270	$13,270	$159,241
10	Difference True-up (Over)/Under Recovery (Line 8 - Line 9)			$58	$58	$58	$59	$59	$60	$689
11	Actual / Estimated Revenue Requirements for the period (Order No. PSC 15-0521-FOF-EI)			$13,300	$13,300	$13,300	$13,301	$13,301	$13,301	$159,586
12	Final True-up Amount for the Period (Line 8 - Line 11)			$28	$28	$28	$29	$29	$29	$344

* Totals may not add due to rounding

See notes on Page 3

Schedule T-3A (True-up)

Turkey Point Units 6&7
Carrying Costs on Site Selection Cost Balance
True-Up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene

Notes:

(a) For carrying cost purposes monthly equity component reflects a 10.5% return on equity.
(b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a State Income Tax rate of 5.5%, for an effective rate of 38.575%.
(c) In calculating the rate of return, the equity component for taxes is grossed up using a monthly rate of 0.006408352 in order to achieve an annual pre-tax rate of 9.39%. A regular monthly debt component of 0.00119942 is used in the rate calculation.
(d) Line 4 - Beginning Balance comes from 2014 T-3A, Line 4 (Column P), Docket No. 150009-EI.

(e) The Beginning Balance of T-3A, Line 4 has been revised to reflect the Jurisdictional Separation Factor effective in 2015.

	Docket No. 150009-EI 2014 Ending Balance as filed March 1, 2015	Tax Deductions at January 2014 Jurisdictional Factor (f)	T-3A Beginning Balance at January 2015 Jurisdictional Factor
Line 4, Column (A) Tax Basis Less Book Basis	$4,533,203	$7,349	$4,540,552

(f) Calculation of 2015 beginning balance of Tax Deductions at the 2015 Jurisdictional Separation Factor.

	2006	2007	Total	Difference
Tax Deductions included in T-3A, Line 4 balance	($336,073)	($1,304,002)	($1,640,075)	
2014 Jurisdictional Factor	0.95079073	0.95079073		
Total Jurisdictionalized Tax Deductions	($319,535)	($1,239,833)	($1,559,368)	
Tax Deductions included in T-3A, Line 4 balance	($336,073)	($1,304,002)	($1,640,075)	
2015 Jurisdictional Factor	0.94630981	0.94630981		
Total revised Jurisdictionalized Tax Deductions	($318,029)	($1,233,990)	($1,552,019)	$7,349

* Totals may not add due to rounding

Pre-Construction True-Up

2015

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Retail Revenue Requirements Summary

Schedule T-1 (True-up) [Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual expenditures for the prior year and previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total
					Jurisdictional Dollars			
1	Pre-Construction Revenue Requirements (Schedule T-2, Line 7)	$1,082,527	$2,420,676	$1,311,551	$1,497,494	$1,835,826	$1,242,561	$9,390,636
2	Construction Carrying Costs Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
3	Recoverable O&M Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
4	DTA/(DTL) Carrying Costs (Schedule T-3A, Line 8)	$538,018	$542,511	$547,356	$550,878	$555,190	$559,132	$3,293,085
5	Other Adjustments	$0	$0	$0	$0	$0	$0	$0
6	Total Period Revenue Requirements (Lines 1 though 5)	$1,620,545	$2,963,187	$1,858,908	$2,048,372	$2,391,016	$1,801,694	$12,683,721
7	Projected Costs and Carrying Costs for the Period (Order No. PSC 14-0617-FOF-EI) (a)	$1,270,611	$3,366,449	$3,827,540	$405,086	$2,401,325	$4,091,939	$15,362,951
8	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)	$349,933	($403,262)	($1,968,632)	$1,643,286	($10,308)	($2,290,246)	($2,679,230)
9	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	$1,619,401	$2,962,023	$2,130,186	$2,136,483	$2,241,286	$1,888,665	$12,978,045
10	Final True-up Amount for the Period (Line 6 - Line 9)	$1,143	$1,164	($271,278)	($88,111)	$149,731	($86,972)	($294,324)

Line No.	(a) Total being recovered in 2015 as approved in Order No. PSC-14-0617-FOF-EI in Docket No. 140009-EI:	January	February	March	April	May	June	6 Month Total
12	2013 Final True-Up (2013 Schedule T-1, Line 10)	($0)	($0)	$216,800	($637,117)	($438,138)	$1,491,429	$632,975
13	2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	$16,386	$2,038,917	$1,991,752	($377,746)	$1,162,282	$1,016,967	$5,848,558
14	2015 Projected Costs / Carrying Costs (Schedule P-2, Line 7)	$718,182	$789,292	$1,078,022	$876,130	$1,130,431	$1,033,631	$5,625,689
15	2015 Projected DTA/DTL Carrying Costs (Schedule P-3A, Line 8)	$536,043	$538,240	$540,966	$543,819	$546,750	$549,912	$3,255,730
16	2015 Total (Over)/Under Recovery	$1,270,611	$3,366,449	$3,827,540	$405,086	$2,401,325	$4,091,939	$15,362,951

* Totals may not add due to rounding

See notes on Page 2

Schedule T-1 (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual expenditures for the prior year and previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
					Jurisdictional Dollars			
1	Pre-Construction Revenue Requirements (Schedule T-2, Line 7)	$1,445,651	$1,427,791	$2,233,568	$723,815	$1,553,715	$973,897	$17,749,073
2	Construction Carrying Costs Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
3	Recoverable O&M Revenue Requirements	$0	$0	$0	$0	$0	$0	$0
4	DTA/(DTL) Carrying Costs (Schedule T-3A, Line 8)	$561,314	$564,974	$569,781	$573,533	$576,284	$579,413	$6,718,383
5	Other Adjustments	$0	$0	$0	$0	$0	$0	$0
6	Total Period Revenue Requirements (Lines 1 though 5)	$2,006,966	$1,992,765	$2,803,349	$1,297,348	$2,129,999	$1,553,309	$24,467,457
7	Projected Costs and Carrying Costs for the Period (Order No. PSC 14-0617-FOF-EI) (a)	$659,031	($710,602)	$2,252,935	$2,411,124	$1,706,501	($2,001,503)	$19,680,436
8	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)	$1,347,935	$2,703,367	$550,414	($1,113,776)	$423,498	$3,554,812	$4,787,020
9	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	$1,857,149	$1,764,333	$1,842,658	$1,832,525	$1,767,534	$3,739,222	$25,781,467
10	Final True-up Amount for the Period (Line 6 - Line 9)	$149,816	$228,432	$960,691	($535,177)	$362,465	($2,185,913)	($1,314,010)

11	(a) Total recovered in 2015 as approved in Order No. PSC-14-0617-FOF-EI in Docket No. 140009-EI:	July	August	September	October	November	December	12 Month Total
12	2013 Final True-Up (2013 Schedule T-1, Line 10)	$556,215	($187,115)	$569,101	$846,185	($151,998)	($2,729,012)	($463,649)
13	2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	($1,279,278)	($1,879,653)	$37,860	$245,950	$525,006	($2,538,104)	$960,338
14	2015 Projected Costs / Carrying Costs (Schedule P-2, Line 7)	$829,459	$801,148	$1,088,193	$758,507	$770,773	$2,697,815	$12,571,584
15	2015 Projected DTA/DTL Carrying Costs (Schedule P-3A, Line 8)	$552,635	$555,018	$557,781	$560,482	$562,720	$567,798	$6,612,164
16	2015 Total (Over)/Under Recovery	$659,031	($710,602)	$2,252,935	$2,411,124	$1,706,501	($2,001,503)	$19,680,436

* Totals may not add due to rounding

Schedule T-2 (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Pre-Construction Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of pre-construction costs based on actual expenditures for the prior year and the previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(A) Beginning of Period	(B) Actual January	(C) Actual February	(D) Actual March	(E) Actual April	(F) Actual May	(G) Actual June	(H) 6 Month Total
					Jurisdictional Dollars				-
1	a. Nuclear CWIP Additions (Schedule T-6 Line 37)		$1,042,776	$2,379,916	$1,271,333	$1,466,654	$1,806,590	$1,207,487	$9,174,755
	b. Prior Month's (Over)/Under Recovery Eligible for Return (Prior Month's Line 1b + Prior Month's Line 9)		$0	$347,958	($59,574)	($2,034,598)	($398,371)	($417,119)	($2,716,585)
2	Unamortized CWIP Base Eligible for Return (d)	($194,825)	($236,216)	($277,607)	($318,997)	($360,388)	($401,779)	($443,169)	
3	Amortization of CWIP Base Eligible for Return (e)	$496,688	$41,391	$41,391	$41,391	$41,391	$41,391	$41,391	$248,344
4	Average Net Unamortized CWIP Base Eligible for Return		($215,520)	($82,932)	($154,110)	($1,386,779)	($1,597,567)	($830,219)	
5	Return on Average Net Unamortized CWIP Eligible for Return								
	a. Equity Component (Line 5b x .61425) (a)		($848)	($326)	($607)	($5,459)	($6,289)	($3,268)	($16,797)
	b. Equity Component grossed up for taxes (Line 4 x 0.006408352) (a) (b) (c)		($1,381)	($531)	($988)	($8,887)	($10,238)	($5,320)	($27,345)
	c. Debt Component (Line 4 x 0.00119942) (c)		($258)	($99)	($185)	($1,663)	($1,916)	($996)	($5,118)
6	Total Return Requirements for the Period (Line 5b + 5c)	$0	($1,640)	($631)	($1,172)	($10,550)	($12,154)	($6,316)	($32,463)
7	Total Costs, Carrying Costs & Amortization for the Period (Line 1a + 3 + 6)		$1,082,527	$2,420,676	$1,311,551	$1,497,494	$1,835,826	$1,242,561	$9,390,636
8	Projected Carrying Costs for the period (Order No. PSC-14-0617-FOF-EI) (g)		$734,568	$2,828,209	$3,286,575	($138,733)	$1,854,575	$3,542,027	$12,107,222
9	(Over)/Under Recovery (True-up to Projections) (Line 7 - Line 8)		$347,958	($407,533)	($1,975,023)	$1,636,227	($18,749)	($2,299,466)	($2,716,585)
10	Adjustments		$0	$0	$0	$0	$0	$0	$0
11	(Over)/Under Recovery eligible for return		$347,958	($407,533)	($1,975,023)	$1,636,227	($18,749)	($2,299,466)	($2,716,585)
12	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)		$1,082,530	$2,420,677	$1,583,615	$1,585,878	$1,686,474	$1,330,020	$9,689,195
13	Final True-up for the Period (Line 7 - Line 12)		($3)	($1)	($272,064)	($88,384)	$149,352	($87,459)	($298,559)

* Totals may not add due to rounding

See notes on Page 3

Schedule T-2 (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Pre-Construction Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of pre-construction costs based on actual expenditures for the prior year and the previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(I) Actual July	(J) Actual August	(K) Actual September	(L) Actual October	(M) Actual November	(N) Actual December	(O) 12 Month Total
		Jurisdictional Dollars						
1	a. Nuclear CWIP Additions (Schedule T-6 Line 37)	$1,419,710	$1,405,817	$2,196,569	$674,838	$1,507,291	$930,514	$17,309,494
	b. Prior Month's (Over)/Under Recovery Eligible for Return (Prior Month's Line 1b + Prior Month's Line 9)	($2,716,585)	($1,377,330)	$1,316,081	$1,854,495	$727,669	$1,137,603	$4,680,801
2	Unamortized CWIP Base Eligible for Return (f)	($484,560)	($525,951)	($567,341)	($608,732)	($650,123)	($691,513)	
3	Amortization of CWIP Base Eligible for Return	$41,391	$41,391	$41,391	$41,391	$41,391	$41,391	$496,688
4	Average Net Unamortized CWIP Base Eligible for Return	($2,030,717)	($2,552,213)	($577,271)	$997,251	$661,655	$261,818	
5	Return on Average Net Unamortized CWIP Eligible for Return							
	a. Equity Component (Line 5b x .61425) (a)	($7,994)	($10,046)	($2,272)	$3,926	$2,604	$1,031	($29,548)
	b. Equity Component grossed up for taxes (Line 4 x 0.006408352) (a) (b) (c)	($13,014)	($16,355)	($3,699)	$6,391	$4,240	$1,678	($48,105)
	c. Debt Component (Line 4 x 0.00119942) (c)	($2,436)	($3,061)	($692)	$1,196	$794	$314	($9,004)
6	Total Return Requirements for the Period (Line 5b + 5c)	($15,449)	($19,417)	($4,392)	$7,587	$5,034	$1,992	($57,109)
7	Total Costs, Carrying Costs & Amortization for the Period (Line 1a + 3 + 6)	$1,445,651	$1,427,791	$2,233,568	$723,815	$1,553,715	$973,897	$17,749,073
8	Projected Carrying Costs for the period (Order No. PSC-14-0617-FOF-EI) (g)	$106,396	($1,265,620)	$1,695,154	$1,850,642	$1,143,781	($2,569,301)	$13,068,273
9	(Over)/Under Recovery (True-up to Projections) (Line 7 - Line 8)	$1,339,255	$2,693,411	$538,414	($1,126,826)	$409,935	$3,543,197	$4,680,801
10	Adjustments	$0	$0	$0	$0	$0	$0	$0
11	(Over)/Under Recovery eligible for return	$1,339,255	$2,693,411	$538,414	($1,126,826)	$409,935	$3,543,197	$4,680,801
12	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	$1,295,233	$1,199,312	$1,274,571	$1,261,311	$1,193,313	$3,159,199	$19,072,135
13	Final True-up for the Period (Line 7 - Line 12)	$150,419	$228,479	$958,997	($537,496)	$360,403	($2,185,303)	($1,323,061)

* Totals may not add due to rounding

See notes on Page 3

Schedule T-2 (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Pre-Construction Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of pre-construction costs based on actual expenditures for the prior year and the previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Notes:

(a) For carrying cost purposes the monthly equity component reflects a 10.5% return on equity.

(b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a State Income Tax rate of 5.5%, for an effective rate of 38.575%.

(c) In calculating the rate of return, the equity component for taxes is grossed up using a monthly rate of 0.006408352 in order to achieve an annual pre-tax rate of 9.39%. A regular monthly debt component of 0.00119942 is used in the rate calculation.

(d) Line 2 (Column A) - Unamortized CWIP Base Eligible for Return consists of the total over recovered balance beginning in 2015. This amount is reduced by the 2015 amounts refunded (Line 3) and a carrying cost calculated on the unrefunded balance.

Line 2 Beginning Balances includes:	Docket No. 130009-EI 2014 Projections	Docket No. 150009-EI 2014 True up	Docket No. 150009-EI 2013/2014 (Over)/Under Recovery
2013 Over Recovery (2014 Schedule T-2, Line 2 Ending Balance)	$0	($463,650)	($463,650)
2014 Pre-construction Costs + Carrying Costs (Schedule P-2, Line 7 / T-2, Line 1 + 6)	$16,496,375	$17,268,824	$772,449
2014 DTA/DTL Carrying Cost (Schedule P-3A, Line 8 / T-3A, Line 8)	$6,653,521	$6,149,897	($503,624)
	$23,149,896	$22,955,071	($194,825)

(e) Line 3 (Column A) - Amortization of CWIP Base Eligible for Return is the amount that was refunded over 12 months in 2015 as approved by the Commission in Order No. PSC 14-0617-FOF-EI. Docket No. 140009-EI, Exhibit JGK-7.

Line 3 Beginning Balance includes:	2013 Final True-Up/2014 A/E (Over)/Under Recovery	
2013 Over Recovery of Carrying Costs (Schedule T-2, Line 13)	($486,639)	($463,649) JGK-7, Column 3, Line 20, Dkt No. 140009-EI
2013 Under Recovery of Carrying Costs on DTA/DTL (Schedule T-3A, Line 12)	$22,989	
2014 Under Recovery of Costs & Carrying Cost (Schedule AE-2, Line 9)	$1,521,542	$960,338 JGK-7, Column 6, Line 20, Dkt No. 140009-EI
2014 Over Recovery of Carrying Costs on DTA/DTL (Schedule AE-3A, Line 10)	($561,204)	
	$496,688	

(f) Line 2 (Column N) - Ending Balance consists of the 2014 final true-up amount which was refunded over 12 months in 2015.

Line 2 Ending Balance includes:	Docket No. 140009-EI 2014 Actual/Estimate	Docket No. 150009-EI 2014 True up	Docket No. 150009-EI 2014 (Over)/Under Recovery
2014 Pre-construction Costs + Carrying Costs (Schedule AE-2, Line 1 + 6 / T-2, Line 1 + 6)	$18,017,917	$17,268,824	($749,092)
2014 DTA/DTL Carrying Cost (Schedule AE-3A, Line 8 / T-3A, Line 8)	$6,092,317	$6,149,897	$57,580
	$24,110,234	$23,418,721	($691,512)

(g) Total recovered in 2015 as approved in Order No. PSC-14-0617-FOF-EI in Docket No. 140009-EI:

	January	February	March	April	May	June	6 Month
2013 Final True-Up (2013 Schedule T-1, Line 10)	($0)	($0)	$216,800	($637,117)	($438,136)	$1,491,429	$632,975
2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	$16,386	$2,038,917	$1,991,752	($377,746)	$1,162,282	$1,016,967	$5,848,558
2015 Projected Cost / Carrying Cost (Schedule P-2, Line 7)	$718,182	$789,292	$1,078,022	$876,130	$1,130,431	$1,033,631	$5,625,689
2015 (Over)/Under Recovery (Schedule P-2)	$734,568	$2,828,209	$3,286,575	($138,733)	$1,854,575	$3,542,027	$12,107,222

	July	August	September	October	November	December	12 Month
2013 Final True-Up (2013 Schedule T-1, Line 10)	$556,215	($187,115)	$569,101	$846,185	($151,998)	($2,729,012)	($463,649)
2014 (Over)/Under Recovery (Schedule AE-1, Line 8)	($1,279,278)	($1,879,653)	$37,860	$245,950	$525,006	($2,538,104)	$960,338
2015 Projected Cost / Carrying Cost (Schedule P-2, Line 7)	$829,459	$801,148	$1,088,193	$758,507	$770,773	$2,697,815	$12,571,584
2015 (Over)/Under Recovery (Schedule P-2)	$106,396	($1,265,620)	$1,695,154	$1,850,642	$1,143,781	($2,569,301)	$13,068,273

* Totals may not add due to rounding

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

Schedule T-3A (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.			(A) Beginning of Period	(B) Actual January	(C) Actual February	(D) Actual March	(E) Actual April	(F) Actual May	(G) Actual June	(H) 6 Month Total
							Jurisdictional Dollars			
1	Construction Period Interest			$0	$0	$0	$0	$0	$0	$0
2	Recovered Costs Excluding AFUDC (Schedule T-2, Line 1a + Line 10)			$1,042,776	$2,379,916	$1,271,333	$1,466,654	$1,806,590	$1,207,487	$9,174,755
3	Other Adjustments (e)			($185,563)	($185,563)	($185,563)	($185,563)	($185,563)	($185,563)	($1,113,377)
4	Tax Basis Less Book Basis (Prior Month Balance + Line 1 + 2 + 3) (d) (f)		$182,901,315	$183,758,528	$185,952,881	$187,038,652	$188,319,743	$189,940,770	$190,962,694	$190,962,694
5	Deferred Tax Asset/(Liability) DTA/(DTL) on Tax Basis in Excess of Book (Line 4 x Tax Rate) (b)	38.575%	$70,554,182	$70,884,852	$71,731,324	$72,150,160	$72,644,341	$73,269,652	$73,663,859	$73,663,859
6	a. Average Accumulated DTA/(DTL)			$70,719,517	$71,308,088	$71,940,742	$72,397,250	$72,956,996	$73,466,756	
	b. Prior months cumulative Return on DTA/(DTL) (d)		$0	$0	$1,975	$6,245	$12,636	$19,695	$28,135	$37,356
	c. Average DTA/(DTL) including prior period return subtotal (Line 6a + 6b)			$70,719,517	$71,310,063	$71,946,987	$72,409,886	$72,976,691	$73,494,891	
7	Carrying Costs on DTA/(DTL)									
	a. Equity Component (Line 7b x .61425) (a) (b)			$278,375	$280,700	$283,207	$285,029	$287,260	$289,300	$1,703,872
	b. Equity Component grossed up for taxes (Line 6c x 0.006408352) (a) (b) (c)			$453,196	$456,980	$461,062	$464,028	$467,660	$470,981	$2,773,907
	c. Debt Component (Line 6c x 0.00119942) (c)			$84,822	$85,531	$86,295	$86,850	$87,530	$88,151	$519,179
8	Total Return Requirements Carrying Costs on DTA/(DTL) for the Period (Line 7b + 7c)			$538,018	$542,511	$547,356	$550,878	$555,190	$559,132	$3,293,085
9	Projected Carrying Costs on DTA/(DTL) for the Period (Order No. PSC-14-0617-FOF-EI)			$536,043	$538,240	$540,966	$543,819	$546,750	$549,912	$3,255,730
10	Difference True-up to Projection (Over)/Under Recovery (Line 8 - Line 9)			$1,975	$4,270	$6,391	$7,059	$8,440	$9,220	$37,356
11	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI) (f)			$536,871	$541,346	$546,571	$550,605	$554,812	$558,645	$3,288,850
12	Final True-up for the Period (Line 8 - Line 11)			$1,147	$1,165	$786	$273	$378	$487	$4,235

* Totals may not add due to rounding

See notes on Page 3

Schedule T-3A (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.			(I) Beginning of Period	(J) Actual July	(K) Actual August	(L) Actual September	(M) Actual October	(N) Actual November	(O) Actual December	(P) 12 Month Total
						Jurisdictional Dollars				
1	Construction Period Interest			$0	$0	$0	$0	$0	$0	$0
2	Recovered Costs Excluding AFUDC (Schedule T-2, Line 1a + Line 10)			$1,419,710	$1,405,817	$2,196,569	$674,838	$1,507,291	$930,514	$17,309,494
3	Other Adjustments (e)			($185,563)	($185,563)	($185,563)	($185,563)	($185,563)	($185,563)	($2,226,753)
4	Tax Basis Less Book Basis (Prior Month Balance + Line 1 + 2 + 3) (d) (f)		$190,962,694	$192,196,841	$193,417,095	$195,428,101	$195,917,376	$197,239,104	$197,984,056	$197,984,056
5	Deferred Tax Asset/(Liability) DTA/(DTL) on Tax Basis in Excess of Book (Line 4 x Tax Rate) (b)	38.575%	$73,663,859	$74,139,931	$74,610,644	$75,386,390	$75,575,128	$76,084,984	$76,372,349	$76,372,349
6	a. Average Accumulated DTA/(DTL)			$73,901,895	$74,375,288	$74,998,517	$75,480,759	$75,830,056	$76,228,667	
	b. Prior months cumulative Return on DTA/(DTL) (d)			$37,356	$46,035	$55,991	$67,991	$81,041	$94,605	$106,220
	c. Average DTA/(DTL) including prior period return subtotal (Line 6a + 6b)			$73,939,251	$74,421,323	$75,054,508	$75,548,750	$75,911,097	$76,323,272	
7	Carrying Costs on DTA/(DTL)									
	a. Equity Component (Line 7b x .61425) (a) (b)			$289,226	$291,112	$293,589	$295,522	$296,939	$298,552	$3,468,812
	b. Equity Component grossed up for taxes (Line 6c x 0.006408352) (a) (b) (c)			$470,861	$473,931	$477,963	$481,110	$483,418	$486,043	$5,647,232
	c. Debt Component (Line 6c x 0.00119942) (c)			$90,454	$91,043	$91,818	$92,423	$92,866	$93,370	$1,071,152
8	Total Return Requirements Carrying Costs on DTA/(DTL) for the Period (Line 7b + 7c)			$561,314	$564,974	$569,781	$573,533	$576,284	$579,413	$6,718,383
9	Projected Carrying Costs on DTA/(DTL) for the Period (Order No. PSC-14-0617-FOF-EI)			$552,635	$555,018	$557,781	$560,482	$562,720	$567,798	$6,612,164
10	Difference True-up to Projection (Over)/Under Recovery (Line 8 - Line 9)			$8,679	$9,956	$12,000	$13,051	$13,564	$11,615	$106,220
11	Actual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI) (f)			$561,917	$565,021	$568,086	$571,214	$574,221	$580,023	$6,709,332
12	Final True-up for the Period (Line 8 - Line 11)			($602)	($47)	$1,695	$2,319	$2,062	($610)	$9,051

* Totals may not add due to rounding

See notes on Page 3

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Deferred Tax Carrying Costs

[Section (6)(c)1.a.]

Schedule T-3A (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the actual deferred tax carrying costs.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Notes:

(a) For carrying cost purposes monthly equity component reflects a 10.5% return on equity.
(b) Requirement for the payment of income taxes is calculated using a Federal Income Tax rate of 35% and a State Income Tax rate of 5.5%, for an effective rate of 38.575%.
(c) In calculating the rate of return, the equity component for taxes is grossed up using a monthly rate of 0.006408352 in order to achieve an annual pre-tax rate of 9.39%. A regular monthly debt component of 0.00119942 is used in the rate calculation.
(d) Line 6b - Beginning Balance on Prior months cumulative Return on DTA/(DTL) is not shown on T-3A, because it is included on Schedule T-2 footnote (d), Page 3 of 3 Line 11.
(e) Line 3 - Other Adjustments represents Estimated 2015 deductions under IRS Regulations Section, Internal Payroll (Reg. Sec. 1.263(a)-4). These deductions have been applied ratably over the 12 months in 2015. Since FPL has not filed its 2015 tax return at the time of this filing, deductions taken on the 2015 tax return will be trued-up in the 2016 T-3A Schedule filed on March 1, 2017.

Tax Deduction Description	FPL System Qualifying Expenditures	System Deductions Attributed to Qualifying	Jurisdictional Separation Factor	Jurisdictional Deductions	Monthly Amortization
Estimated 2015 Internal Payroll	($2,353,091)	($2,353,091)	0.94630981	($2,226,753)	($185,563)

(f) The Beginning Balance of Schedule T-3A, Line 4 has been revised to reflect the Jurisdictional Separation Factor effective in 2015 for other adjustments (Line 3).

	Docket No. 150009-EI 2014 Ending Balance as filed March 1, 2015	Tax Deductions at January 2015 Jurisdictional Factor (g)	T-3A Beginning Balance at January 2015 Jurisdictional
Line 4, Column (A) Tax Basis Less Book Basis	$182,782,623	$118,692	$182,901,315

(g) Calculation of 2015 beginning balance of Tax Deductions at the 2015 Jurisdictional Separation Factor.

	2007	2008	2009	2010	2011	2012	2013	2014	Total	Difference
Tax Deductions included in Schedule T-3A, Line 4 balance	($256,524)	($3,277,789)	($5,536,849)	($3,538,559)	$0	$0	$0	$0	($12,609,721)	
Tax Deductions from prior years not included in Schedule T-3A	($1,640,075)	$0	$0	($275,000)	($3,787,562)	($3,118,389)	($2,704,494)	($2,353,091)	($13,878,611)	
Total Tax Deductions	($1,896,599)	($3,277,789)	($5,536,849)	($3,813,559)	($3,787,562)	($3,118,389)	($2,704,494)	($2,353,091)	($26,488,332)	
2014 Jurisdictional Factor	0.95079073	0.95079073	0.95079073	0.95079073	0.95079073	0.95079073	0.95079073	0.95079073		
Total Jurisdictionalized Tax Deductions	($1,803,269)	($3,116,492)	($5,264,384)	($3,625,897)	($3,601,179)	($2,964,935)	($2,571,408)	($2,237,297)	($25,184,860)	
Tax Deductions included in Schedule T-3A, Line 4 balance	($256,524)	($3,277,789)	($5,536,849)	($3,538,559)	$0	$0	$0	$0	($12,609,721)	
Tax Deductions from prior years not included in Schedule T-3A	($1,640,075)	$0	$0	($275,000)	($3,787,562)	($3,118,389)	($2,704,494)	($2,353,091)	($13,878,611)	
Total Tax Deductions	($1,896,599)	($3,277,789)	($5,536,849)	($3,813,559)	($3,787,562)	($3,118,389)	($2,704,494)	($2,353,091)	($26,488,332)	
2015 Jurisdictional Factor	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981		
Total revised Jurisdictionalized Tax Deductions	($1,794,770)	($3,101,804)	($5,239,574)	($3,608,808)	($3,584,207)	($2,950,962)	($2,559,289)	($2,226,753)	($25,066,168)	$118,692

* Totals may not add due to rounding

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance [a]
True-up Filing: Monthly Expenditures

[Section (6)(c)1.a.]

Schedule T-6 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the actual monthly expenditures by major tasks performed within Pre-Construction categories.

COMPANY: FLORIDA POWER & LIGHT COMPANY

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Jennifer Grant-Keene and Steven D. Scroggs

Line No.	Description	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) Actual July	(H) Actual August	(I) Actual September	(J) Actual October	(K) Actual November	(L) Actual December	(M) 12 Month Total
1	**Pre-Construction:**													
2	Generation:													
3	Licensing	$1,060,001	$1,223,337	$1,296,927	$1,503,097	$1,859,449	$1,249,747	$1,450,681	$1,440,379	$1,279,048	$671,699	$1,049,616	$694,192	$14,778,173
4	Permitting	$15,637	$17,700	$19,282	$17,876	$21,624	-$838	$20,379	$18,044	$16,860	$17,729	$16,678	$6,147	$187,118
5	Engineering and Design	$26,301	$1,273,907	$27,255	$28,894	$28,016	$27,086	$29,199	$27,155	$1,025,286	$23,698	$526,515	$282,969	$3,326,281
6	Long lead procurement advanced payments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
7	Power Block Engineering and Procurement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Initial Assessment (b)	$0	$0	$0	$0	$0	$165,039	$137,534	$182,500	$164,902	$343,552	$311,712	$175,005	$1,480,242
9	Total Generation Costs	$1,101,939	$2,514,944	$1,343,464	$1,549,867	$1,909,089	$1,441,034	$1,637,793	$1,668,078	$2,486,096	$1,056,678	$1,904,521	$1,158,313	$19,771,814
10														
11	Adjustments													
12	Non-Cash Accruals	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Other Adjustments (b)	$0	$0	$0	$0	$0	$165,039	$137,534	$182,500	$164,902	$343,552	$311,712	$175,005	$1,480,242
14	Total Adjustments	$0	$0	$0	$0	$0	$165,039	$137,534	$182,500	$164,902	$343,552	$311,712	$175,005	$1,480,242
15														
16	Total Generation Costs Net of Adjustments (Line 9 - Line 14)	$1,101,939	$2,514,944	$1,343,464	$1,549,867	$1,909,089	$1,275,995	$1,500,259	$1,485,578	$2,321,194	$713,126	$1,592,809	$983,308	$18,291,572
17	Jurisdictional Factor (c)	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981	0.94630981
18	Total Jurisdictional Generation Costs Net of Adjustments	$1,042,776	$2,379,916	$1,271,333	$1,466,654	$1,806,590	$1,207,487	$1,419,710	$1,405,817	$2,196,569	$674,838	$1,507,291	$930,514	$17,309,494
19														
20	Transmission:													
21	Line Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
22	Substation Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
23	Clearing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	Total Transmission Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	Jurisdictional Factor	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019	0.88718019
27	Total Jurisdictional Transmission Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
28	Adjustments													
29	Non-Cash Accruals	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	Other Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
31	Total Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	Jurisdictional Factor	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
33	Total Jurisdictional Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
34														
35	Total Jurisdictional Transmission Costs Net of Adjustments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
36														
37	Total Jurisdictional Pre-Construction Costs Net of Adjustments	$1,042,776	$2,379,916	$1,271,333	$1,466,654	$1,806,590	$1,207,487	$1,419,710	$1,405,817	$2,196,569	$674,838	$1,507,291	$930,514	$17,309,494
38														
39														
40	* Totals may not add due to rounding													
41														
42	Notes:													
43	(a) Effective with the filing of FPL's need petition on October 16, 2007, Pre-Construction began.													
44	(b) Reflected on line 8 are total company Initial Assessment costs, excluding AFUDC. Accrued AFUDC on 2015 Initial Assessment costs is $33,398. Both Initial Assessment costs and AFUDC are currently deferred for future recovery consistent with Order No. PSC-15-0521-FOF-EI.													
45	(c) FPL's jurisdictional separation factor based on the January 2015 Earnings Surveillance Report filed with the FPSC.													

Schedule T-6A (True-up)

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Monthly Expenditure Descriptions

[Section (6)(c)1.a.]
[Section (9)(d)]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide a description of the major tasks performed within Pre-Construction.

For the Year Ended 12/31/2015

Witness: Steven D. Scroggs

Line No.	Major Task	Description - Includes, but is not limited to:
1	**Pre-Construction period:**	
2	**Generation:**	
3	1 License Application	
4		a. Processing of Nuclear Regulatory Commission Combined License submittal
5		b. Processing of Florida Department of Environmental Protection Site Certification Application
6		c. Transmission facilities studies, stability analysis, Florida Reliability Coordinating Council studies
7		d. Studies required as Conditions of Approval for local zoning
8	2 Permitting	
9		a. Communications outreach
10		b. Legal and application fees
11	3 Engineering and Design	
12		a. Site specific civil, mechanical and structural requirements to support design
13		b. Water supply design
14		c. Construction logistical and support planning
15	4 Long lead procurement advanced payments	
16	5 Power Block Engineering and Procurement	
17	6 Initial Assessment	
18		
19	**Transmission:**	
20	1 Line / Substation Engineering	
21		a. Transmission interconnection design
22		b. Transmission integration design

Turkey Point Units 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Variance Explanations

Schedule T-6B (True-up) [Section (9)(d)]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide annual variance explanations comparing the actual expenditures to the most recent estimates filed with the Commission.

For the Year Ended 12/31/2015

Witness: Steven D. Scroggs

Line No.		(A) Total Actual	(B) Total Actual/Estimated	(C) Total Variance	(D) Explanation
1	**Pre-Construction:**				
2	Generation:				
3	Licensing	$14,778,172	$15,377,764	($599,592)	Variance primarily due to the reduced necessity for budgeted contingency, partially offset by increased costs related to external licensing support, NRC fees, and additional third party reviews of NRC RAI's.
8	Permitting	$187,118	$291,349	($104,231)	Variance primarily due to reduction to internal payroll support costs and unused contingency.
12	Engineering and Design	$3,326,281	$4,026,573	($700,292)	Variance primarily due to lower APOG membership participation costs.
15	Long lead procurement advanced payments	$0	$0	$0	
18	Power Block Engineering and Procurement	$0	$0	$0	
21	Initial Assessment	$1,480,242	$1,842,105	($361,863)	Variance primarily due to Category B/C Initial Assessments awarded later than planned.
24	Total Generation Costs	$19,771,814	$21,537,791	($1,765,977)	
28	Transmission:				
29	Line Engineering	$0	$0	$0	
30	Substation Engineering	$0	$0	$0	
31	Clearing	$0	$0	$0	
32	Other	$0	$0	$0	
33	Total Transmission Costs	$0	$0	$0	
37	**Construction:**				
39	N/A - At this stage, construction has not commenced				

* Totals may not add due to rounding

Turkey Point 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7A [Section (9)(c)]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

EXPLANATION: For all executed contracts exceeding $250,000, (including change orders), provide the contract number or identifier, status, original and current contract terms, original amount, amount expended as of the end of the prior year, amount expended in the current year, estimated final contract amount, name of contractor and affiliations if any, method of selection including identification of justification documents, and description of work.

For the Year Ended 12/31/2015

DOCKET NO.: 160009-EI

Witness: Steven D. Scroggs

CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Contract No.	Status of Contract	Original Term of Contract	Current Term of Contract	Original Amount	Actual Expended as of Prior Year End (2014)	Actual amount expended in Current Year (2015)	Estimate of Final Contract Amount	Name of Contractor (and Affiliation if any)	Method of Selection and Document ID	Work Description
1	2000062412	Closed - CO#6	02/2012 - 12/2012	02/2012 - 12/2014	[redacted]				AMEC E&I	SSJ	PTN 6&7 RFI Response Review
2	2000115705	Open - CO#3	10/2013 - 08/2015	10/2013 - 12/2016					AMEC E&I	SSJ	PTN 6&7 RFI Response Review/FSAR 2.5.4
3	4500395492	Open - CO#59	11/2007 - 12/2011	11/2007 - 05/2017					Bechtel Power Co.	Comp Bid/SSJ/ PDS	PTN 6&7 COLA and SCA Preparation and Support
4	2000060695	Closed - CO#2	02/2012 - 12/2012	02/2012 - 05/2015					Burns & McDonnell	Comp Bid/SSJ	PTN 6&7 Preliminary Design of the Radial Collector Well System
5	4500443122	Closed - CO #5	08/2008 - 08/2010	06/2008 - 06/2015					Eco-Metrics, Inc.	SSJ	PTN 6&7 Environmental Consulting Services
6	4500518167	Open - CO#11	07/2009 - 12/2009	07/2009 - 06/2015					Environmental Consulting and Technology Inc.	SSJ/PDS	PTN 6&7 Post SCA Submittal Support
7	4500430034	Open - CO#3	06/2008 - 07/2011	06/2008 - 12/2015					EPRI	SSJ	Advanced Nuclear Technology; Near term deployment of Advanced Light Water Reactors
8	4500518160	Open - CO#11	07/2009 - 12/2009	07/2009 - 04/2015					Golder & Associates, Inc.	SSJ/PDS	PTN 6&7 Post SCA Submittal Support
9	4500425707	Closed - CO#8	05/2008 - 08/2008	05/2008 - 06/2015					HDR Engineering, Inc.	Comp Bid/SSJ	Conceptual Engineering of Cooling Water Supply and Discharge
10	4500645896	Open - CO#3	02/2011 - 03/2012	02/2011 - 12/2014					McCallum Turner	SSJ	PTN 6&7 COLA Site Selection RAI Support
11	4500517152	Open - CO#8	10/2009 - 12/2010	10/2009 - 12/2015					McNabb Hydrogeologic Consulting, Inc.	SSJ/PDS	PTN 6&7 Post SCA Submittal and UIC Licensing Support
12	2000102364	Open - CO#12	05/2013 - 12/2014	05/2013 - 12/2016					Paul C. Rizzo Associates, Inc.	SSJ	PTN 6&7 Field Investigation and FSAR 2.5 Revision
13	2000053246	Open	11/2011 - 06/2014	11/2011 - 12/2016					Power Engineers, Inc.	SSJ	PTN 6&7 Prelim Analysis for Miami River Crossing and Davis/Miami Line
14	4500527549	Closed - CO#5	08/2009 - 12/2009	07/2009 - 04/2015					TetraTechGeo (formerly GeoTrans, Inc.)	SSJ	PTN 6&7 APT Review and Collector Well Modeling Support
15	4500404639	Open - CO#9	01/2008 - 12/2011	01/2008 - 12/2016					Westinghouse Electric Co	SSJ/ PDS	PTN 6&7 Engineering Services to Support Preparation of COLA and Response to Post-Submittal RAIs
16	2000170273	Closed	4/2015 - 12/2015	4/2015 - 12/2015					Bechtel Power Co.	Comp Bid	PTN 6 & 7 - Category A – Site Development Initial Assessment
17	2000183930	Open - CO #1	10/2015 - 12/2016	10/2015 - 12/2016					Bechtel Power Co.	Comp Bid	PTN 6 & 7 - Category B/Category C – Excavation, Fill and Sub-Foundation Initial Assessment

Turkey Point 6&7
Pre-Construction Costs and Carrying Costs on Construction Cost Balance
True-up Filing: Contracts Executed

Schedule T-7B [Section (9)(c)]

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Florida Power & Light Company

DOCKET NO.: 160009-EI

EXPLANATION: Provide additional details of contracts executed in excess of $1 million including, the nature and scope of the work, the nature of any affiliation with selected vendor, the method of vendor selection, brief description of vendor selection process, and current status of the contract.

For the Year Ended 12/31/2015

Witness: Steven D. Scroggs

CONFIDENTIAL

Line No.	Contract No.:	Major Task or Tasks Associated With:	Vendor Identity:	Vendor Affiliation (specify 'direct' or 'indirect'):	Number of Vendors Solicited:	Number of Bids Received:	Brief Description of Selection Process:	Dollar Value:	Contract Status:	Term Begin:	Term End:	Nature and Scope of Work:
1	4500395492	COLA and SCA Preparation and Support	Bechtel Power Corporation	Direct	Two	Two	Initial contract competitively bid. Change Orders 1-11 issued as Single Source. Designated as Predetermined Source January 2009 through July 2013. Subsequent change orders justified as Single Source, if applicable.	[redacted]	Open - CO#59	11/06/07	05/31/17	Engineering Services to support preparation of COLA and SCA, including post-submittal support for RAI responses.
2	4500518167	PTN 6&7 Post SCA Submittal Support	Environmental Consulting and Technology Inc.	Direct	SSJ/PDS	NA	ECT can build off their Phase I analysis and project specific experience to complete the transmission corridor environmental licensing with a minimum of mobilization time or bringing project staff up to speed with prior work.		Open - CO#11	07/15/09	06/31/2015	PTN 6&7 Post SCA Submittal Support
3	4500430034	EPRI "Advanced Nuclear Technology: Near Term Deployment of Advanced Light Water Reactors"	EPRI	Direct	SSJ	NA	EPRI is non-profit organization with the unique capability to fulfill the needs of this Contract.		Open - CO#3	06/10/08	Open	Advanced Nuclear Technology; Near term deployment of Advanced Light Water Reactors
4	4500518160	PTN 6&7 Post SCA Submittal Support	Golder & Associates, Inc.	Direct	SSJ/PDS	NA	Golder & Associates, Inc. has performed a significant amount of related Phase I tasks and can build off their Phase I work and project specific experience to complete the environmental licensing with a minimum of mobilization time or bringing project staff up to speed with prior work.		Open - CO#11	09/29/09	04/30/15	Conceptual Engineering of Cooling Water Supply and Discharge
5	4500425707	PTN 6&7 Conceptual Engineering of Cooling Water Supply and Disposal	HDR Engineering, Inc.	Direct	Comp Bid/SSJ	Three	Initial contract competitively bid. Subsequent changes orders were issued as Single Source and notes relative experience as the basis for award.		Closed - CO#8	05/19/08	Closed	Conceptual Engineering of Cooling Water Supply and Discharge
6	2000102364	PTM 6&7 Revision of FSAR section 2.5.4	Paul C. Rizzo Associates, Inc.	Direct	SSJ	NA	Rizzo Associates recent interaction with the NRC and their familiarity with Florida geology, would reduce familiarization and development time to prepare the analysis and FSAR revision. Subsequent changes orders were issued as Single Source and notes relatives experience as the basis for award.		Open - CO#12	04/30/13	12/31/16	PTN 6&7 Field Investigation and FSAR 2.5 Revision
7	4500404639	PTN 6&7 Provide continuing support COL Application	Westinghouse Electric Co	Direct	SSJ/ PDS	NA	Initial contract award was based on the designation as Predetermined Source. Subsequent changes orders were issued as Single Source and notes relatives experience as the basis for award.		Open - CO#9	01/31/08	12/31/16	PTN 6&7 Engineering Services to Support Preparation of COLA and Response to Post-Submittal RAIs
8	2000183930	PTN 6&7 - Category B/Category C – Excavation, Fill and Sub-Foundation Initial Assessment	Bechtel Power Corporation	Direct	Comp Bid	Four	Initial contract competitively bid. Subsequent change orders were administrative only.		Open - CO#1	10/05/15	12/31/16	Turkey Point 6&7 Category B/Category C – Excavation, Fill and Sub-Foundation Initial Assessment to be used for the preparation of the pre-construction planning of the project

FEDERAL AUTHORIZATIONS

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
NRC	10 CFR Part 30	By-Product License	Possession of fuel
NRC	10 CFR Part 40	Source Material License	Possession of source material
NRC	10 CFR Part 50	Licensing of nuclear power plant	Approval for construction of nuclear power plant
NRC	10 CFR Part 51 10 CFR Part 52	NRC approval of an Environmental Report	Evaluation of environmental impacts from construction and operation of a nuclear power plant
NRC	10 CFR Part 52	COL	Safety review of the nuclear power plant site
NRC	10 CFR Part 61	Licensing requirements for land disposal of radioactive wastes	Land disposal of radioactive waste that contains by-product source and Special Nuclear Material (SNM)
NRC	10 CFR Part 70	SNM License	Possession of SNM
NRC	10 CFR Part 71	Packaging and transportation of radioactive material	Packaging and transportation of licensed radioactive material
Department of Energy	Nuclear Waste Policy Act (42 U.S.C 10101 et seq.) 10 CFR Part 961	Spent Fuel Contract	Disposal of spent nuclear fuel
USACE	Clean Water Act of 1976 /33 U.S.C section 1344	Section 404 Permit	Discharge of dredge and fill materials into waters of the US
USACE	Rivers and Harbors Act of 1899/ 33 U.S.C. section 401 et. seq.	Section 10 -Rivers and Harbors Act Permit	Excavation or filling within navigable waters of the US
USACE	Rivers and Harbors Act of 1899/ CWA section 14 (33 USC 408)	Section 408. Taking possession of, use of, or injury to harbor or river improvements.	Control of all potential changes to navigable waters or to flood control structures.

FEDERAL AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
USACE	Secretary of the Army	License for use of government owned lands; Modified water deliveries to Everglades National Park	Use of Government owned lands for the purpose of onsite investigations in support of a Phase 1 Environmental Site Assessment, Wetland delineation, preparation of legal description and soil borings
Federal Aviation Agency (FAA)	14 CFR Part 77 - Safe, Efficient Use, and Preservation of Navigable Airspace	FAA Obstruction Permit for Unit 6 Containment Building	FAA Obstruction Permit for Unit 6 Containment Building
FAA	14 CFR Part 77 - Safe, Efficient Use, and Preservation of Navigable Airspace	FAA Obstruction Permit for Unit 7 Containment Building	FAA Obstruction Permit for Unit 7 Containment Building
FAA	14 CFR Part 77 - Safe, Efficient Use, and Preservation of Navigable Airspace	FAA Obstruction Permit for Construction Cranes	FAA Obstruction Permit for Construction Cranes - to be obtained as necessary
Department of the Interior (DOI)	RE-DO-53	Special Use Permit; Temporary Construction Easement	Provide access to delineate wetland boundaries within the proposed utility line right of way relocation in Everglades National Park
DOI	RE-DO-53	Special Use Permit; Temporary Construction Easement	Provide access to conduct visual and pedestrian surveys for Phase I environmental assessment within the proposed utility line right of way relocation in Everglades National Park

FEDERAL AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
US Fish and Wildlife Service (USFWS)	16 U.S.C 1539(a)(1)(A) 50 CFR Parts 13, 17	Endangered species permit to take American crocodile during monitoring	Provides authorization to take (capture, examine, weigh, identify sex, collect tissue samples, mark, radio-tag, radio-track, relocate, release) endangered American crocodile individuals during population monitoring
USFWS	16 U.S.C 703-712	Special purpose salvage permit, migratory birds	Provides authorization to: salvage dead migratory birds, abandoned nests, and addled eggs after nesting season; salvage dead bald or golden eagles; and possess live migratory birds for transport to permitted rehabilitator
USFWS	16 U.S.C. 703-7121 50 CFR Part 13:50 CFR 21.41	Federal Fish and Wildlife Permit	Emergency relocation of active migratory bird nests when birds, nests, or eggs pose a direct threat to human health and safety or when the safety of the bird is at risk if the nest and/or birds are not removed

STATE OF FLORIDA AUTHORIZATIONS

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
FDEP, Siting Board	F.S. § 403.501-.518, F.S	Power Plant Site Certification*	Construction and operation of a power plant with more than 75 MW of steam generated power and associated facilities

*Pursuant to the Florida Electrical Power Plant Siting Act (PPSA) all state, regional and local permits, except for certain local land use and zoning approvals and certain state issued licenses required under federally delegated or approved permit programs, are covered under a single "Certification". Because the Certification is the sole license of the state and any agency required for construction and operation of the proposed electrical power plant, it is not necessary to apply for permits individually.

STATE OF FLORIDA AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
FDEP, US Environmental Protection Agency (EPA) Region IV review	F.A.C. 62-621	National Pollutant Discharge Elimination System (NPDES) Storm water Operations Permit for Industrial Activities	Operation of an industrial facility
FDEP	Chapter 403 F.S.	Exploratory Well Construction Permit	Allows for the construction of the exploratory well and dual-zone monitor well
FDEP	Chapter 403 F.S.	UIC Well Construction Permit	Allows for the conversion of the exploratory well to an injection well and perform operational testing for up to 2 years
FDEP	Chapter 403 F.S.	UIC Well Construction Permit	Allows for the construction of up to 12 additional injection wells and associated dual - zone monitoring wells and perform operational testing for up to 2 years
FDEP	Chapter 403 F.S.	Class I Well Operation Permit	Allows for the operation of the injection wells. This permit must be renewed every 5 years
FDEP, EPA Region IV review	F.A.C. 62-621	Prevention of Significant Deterioration Construction Permit	Construction and operation of facilities that generate air emissions
FDEP, EPA Region IV review	403.0885 F.S.	Modification of Industrial Wastewater Treatment Facility (IWW) permit	Construction of Units 6 & 7 within the industrial wastewater facility
FDEP/EPA	F.A.C. 62-25, 62-40	NPDES Construction Storm water Permit	Construction of any facility that disturbs 1 acre or more

STATE OF FLORIDA AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
Florida Fish and Wildlife Conservation Commission (FWCC)	F.A.C. 68A-9.002; 68A-25.002; 68A-27.003	Special purpose live-capture permit	Provides authorization for live-capture, insertion of data loggers in nests, and collection of samples, on FPL properties of American crocodiles for mark/recapture and scientific data collection; also provides for live-capture, relocation, and release of American alligators and eastern indigo snakes and other endangered or threatened species or species of special concern
FDEP	403.087, F.S. and F.A.C. 62-4, 62-520, 62-522, 62-528 62-550, 62-600, 62-601	Operation of Class V, Group 3 domestic wastewater injection (gravity flow) well	Operation of treated domestic sewage injection well
FDEP	403, F.S. and F.A.C. 62-600, 62-601, 62-602, 62-620, 62-640, 62-699	Operation of domestic wastewater treatment facility (WWTF)	Operation of Turkey Point Power Plant WWTF
FDEP	F.A.C. 62-213	Title V Operations Permit	Operations of facilities that generate air emissions
FDEP	253.12 F.S. F.A.C. 18-18, 18-20, 18-21, 18-22	Sovereign Submerged Lands Easements	Obtain easements for facilities to be located below surface water bodies in state owned lands
FDEP	253.12 F.S. F.A.C. 18-2	Upland Easements	Obtain easements for facilities to be located in state owned lands (uplands)
FDEP, South Florida Water Management District (SFWMD)	F.A.C. 40B-3	Well Construction Permit	Construct, repair, modify, or abandon a well

STATE OF FLORIDA AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
SFWMD	F.A.C. 40E-3	Well Abandonment Permit	Well abandonment permits
SFWMD, USACE	33 USC S 408	Federal Jurisdiction Per Section 14 of the Rivers and Harbors Act of 1899	Permission to place facilities in the vicinity of or otherwise use levees owned or controlled by the SFWMD originally constructed by the
SFWMD	Chapter 373 F.S.	Water well construction permits	Pump test for test wells
State of Florida	F.A.C. 40E-3	Well Abandonment Permit	Application to construct, repair, modify, or abandon well
FWCC	F.A.C. 68A-9.002, 68A-9.025, 68A-27	Carcass Salvage Permit	Salvage, mount, and display wildlife carcasses upon encounter for educational or scientific purposes
FWCC	F.A.C. 68A-9.002, 68A-27.005	Removal of nests and ospreys	Removal and replacement of inactive nests of ospreys and other migratory birds

FOREIGN STATE AUTHORIZATIONS

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
Utah Department of Environmental Quality Division of Radiation Control	R313-26 of the Utah Radiation Control Rules	Revision of existing General Site Access Permit	Transport of radioactive materials into the State of Utah

FOREIGN STATE AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
Tennessee Department of Environment and Conservation Division of Radiological Health	TDEC Rule 1200-2-10.32	Revision of existing Tennessee Radioactive Waste License-for-Delivery	Transport of radioactive waste into the State of Tennessee

LOCAL AUTHORIZATIONS

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
Miami-Dade County	Chapter 163 F.S.; Miami-Dade County Comprehensive Plan and adopted regulations	Land use and zoning conditional approval (unusual use approval)	Unusual Use (zoning approval) to permit a nuclear power plant (atomic reactors) and ancillary structures and equipment
Miami-Dade County	Chapter 163 F.S.; Miami-Dade County Comprehensive Plan (CDMP) and adopted regulations	CDMP text amendment	Excavation for fill source. Application was withdrawn 03/05/2010
Miami-Dade County	Chapter 163 F.S.; Miami-Dade County Comprehensive Plan (CDMP) and adopted regulations	CDMP text amendment	Temporary access roads

LOCAL AUTHORIZATIONS (CONT.)

Jurisdictional Agency	Authority, Law, or Regulation	Description of Requirement	Activity Covered
Miami-Dade County	Miami-Dade County Ordinances	IW6 Permit (Industrial Well field) for site investigation	Land use -non-residential, within major well field protection areas not served by sanitary sewers
Miami-Dade County Health Department	Chapter 373 F.S.	Water well construction permits	Well installation for hydrologic investigation
Miami-Dade County	Miami-Dade County Code Chapter 24	Domestic wastewater annual operating permit	Stabilization treatment facility
Miami-Dade County	Miami-Dade County Code Chapter 24	Operation of pollution control facility permit	Operation of fleet vehicle maintenance facility that generates waste oil, coolant, and used batteries with a solvent wash tank and served by septic tank
Miami-Dade County	Miami-Dade County Ordinances, Chapter 14	Burn Permit	Onsite combustion of construction debris. Annual permit issued
Miami-Dade County	Miami-Dade County Ordinances, Section 24-35	IW5 Permit (or waiver)	Hazardous materials or hazardous waste – large user or generator. Hazardous waste permit issued 10/01/2008
Miami-Dade County	Miami-Dade County Ordinances, Section 24	Stratospheric Ozone Protection Annual Operations Permit	Use of refrigerants R-12, R-22, R-502 for Robinair Recovery Units, Models 25200, 25200A, 25200B
Miami-Dade County	Miami-Dade County Ordinances, Section 24	Industrial Waste Annual Operations Permit	Onsite disposal of Class III industrial solid waste consisting of earth and earth-like products, concrete, rock, bricks, and land clearing debris
Miami-Dade County	Miami-Dade County Ordinances, 89-104	Marine Facilities Annual Operations Permit	Operation of 1 wet slip, 1 dry slip, 2 commercial vessels

PROCEDURES AND WORK INSTRUCTIONS

QI4-NSC-1 Rev14 Procurement Control
BO-AA-102-1008 r7 Procurement Control
FPL - Affiliate Charge Review Process
FPL - Affiliate Charging FPL
FPL - Clause Recovery Charging Guideline
FPL - Clause Recovery Training Costs
FPL - Shopping Cart Training
NEE - Record Retention Guidelines
NEE - Project Controls Framework
NEER - E&C Monthly Accrual Process
FPL - Acquiring/Developing FPL Fixed Assets
NEE - Expense Report Review
PTN 67 - Invoice Review
PTN 67 - Monthly Cost Report Process
PTN 67 - Payroll Distr Review Process
PTN 67 - Project Structure

PROJECT REPORTS

Report	Report Description	Periodicity	Audience
FPL/Bechtel COL Weekly Status Updates	FPL/Bechtel COL Project action items, applicable schedules and RAI review table.	Weekly	Project staff personnel, project management and project controls
FPL/Bechtel Weekly Status Updates	FPL Project action items, applicable schedules, Action Request look ahead report, Bechtel RAI report and FPL status report	Weekly	Project staff personnel, project management and project controls
Corporate Variance (Cost)	Financial status compared to corporate budget including Current Month (CM), Quarter (QTR), Year-To-Date (YTD) and End-Of-Year (EOY) with variance explanations	Monthly	Executive Management
NFR Variance	Compares filing projections for CM, YTD, EOY, and Prior Month Forecast	Monthly	Project Management and department heads
NFR Summary	Compares filing projections to actual/forecast with major milestone schedule dates	Monthly	Project Management and department heads

PROJECT REPORTS (CONT.)

Report	Report Description	Periodicity	Audience
Project Cost Summary	Financial status by WBS Element including CM, YTD and EOY	Monthly	Project Management
Cost Recovery by Detail	Compares Pre-construction NFR filing projection details to actual/forecast for CM, YTD and EOY	Monthly	Project Management
Pre-construction Cumulative Spend Graph	Visually compares Corporate Budget and NFR Projection to actual and forecast costs	Monthly	Project Management and department heads
Project Dashboard	Monthly Risk Assessment focuses on NRC Licensing, Permitting and Development activities	Monthly	Project Management
Due Diligence Report	Project status for financial reporting process	Quarterly	Executive Management
Quarterly Risk Assessment	Risk assessment focuses on the licensing, permitting and general development activities	Quarterly	Project Management

PROJECT INSTRUCTIONS & FORMS

Procedure Number	Title	Revision Number	Effective Date
NNP-PI-01	REQUEST FOR INFORMATION (RFI) AND RFI RESPONSE	3	02/03/16
NNP-PI-02	PREPARATION, REVISION, REVIEW AND APPROVAL OF NEW NUCLEAR PROJECTS PROJECT INSTRUCTIONS	3	12/09/13
NNP-PI-03	PROJECT DOCUMENT RETENTION AND RECORDS PROCESSING	4	10/03/13
NNP-PI-04	COLA CONFIGURATION CONTROL AND RESPONSES TO REQUEST FOR ADDITIONAL INFORMATION FOR PROJECT APPLICATIONS	4	04/09/13
NNP-PI-05	NNP PROJECT CORRESPONDENCE	2	10/16/13
NNP-PI-06	NNP NRC CORRESPONDENCE	5	06/15/15
NNP-PI-07	DEPARTMENT TRAINING	5	02/15/13
NNP-PI-08	COLA REVIEW AND ACCEPTANCE PROCESS	6	01/07/13
NNP-PI-10	NNP PTN COLA RELATED PROJECT MANAGEMENT BRIEFS, PROJECT MEMORANDA, AND COLA RELATED DOCUMENT REVIEWS	3	12/11/13
NNP-PI-12	HOSTING VISITING DIGNITARIES AT THE FPL JUNO CAMPUS AND PRECONSTRUCTION TOURS OF THE PTN 6 & 7 SITE	2	02/03/16
NNP-PI-13	TECHNICAL REVIEW OF COMMERCIAL PROJECT DOCUMENTS	2	10/09/13
NNP-PI-14	DISCOVERY PRODUCTION INSTRUCTIONS RELATED TO TURKEY POINT 6 & 7 COMBINED LICENSE HEARING	3	08/20/13
NNP-PI-15	EXPLORATORY AND DUAL ZONE MONITORING WELL PROJECT INCIDENT RESPONSE INSTRUCTIONS	1	07/22/13
NNP-PI-301	REVIEW OF WEC DESIGN	0	11/07/14

Procedure Number	Title	Revision Number	Effective Date
	CHANGE PROPOSALS (DCPS)		
NNP-PI-302	PRE-COL DEPARTURE PROCESS	0	11/07/14
NNP-PI-303	PREPARATION OF INTERIM STAFF GUIDANCE – 011 SCREENS/EVALUATIONS	1	12/16/14

NNP Form Number	Title	Revision Number	Effective Date
NNP-AA-01	REGULATORY ITEMS & COMMITMENTS	0	4/12/13
NNP-PI-01-01	FPL NNP PTN 6 & 7 COL APPLICATION REQUEST FOR INFORMATON	1	11/12/13
NNP-PI-02-01	PROJECT INSTRUCTION REVIEW AND APPROVAL FORM	1	12/09/13
NNP-PI-03-01	QA RECORDS TRANSMITTAL FORM	2	9/8/11
NNP-PI-06-01	NNP OUTGOING NRC CORRESPONDENCE REVIEW & APPROVAL SHEET	3	6/10/14
NNP-PI-07-01	TRAINING ATTENDANCE FORM	0	3/19/08
NNP-PI-07-02	TRAINING EXEMPTION FORM	0	3/19/08
NNP-PI-07-03	REQUIRED READING FORM	7	11/17/14
NNP-PI-08-01	NNP COMMENT RESOLUTION ACCEPTANCE FORM	1	8/18/08
NNP-PI-08-02	NNP LRB MEETING SUMMARY FORM	1	9/8/08
NNP-PI-10-01	NNP DOCUMENT REVIEW COMMENT FORM	0	4/12/13
NNP-PI-10-02	NNP PROJECT MANAGEMENT BRIEF/PROJECT MEMORANDUM REVIEW AND APPROVAL FORM	1	4/12/13
NNP-PI-13-01	REVIEW AND APPROVAL FORM	0	3/17/10
NNP-PI-13-02	DOCUMENT REVIEW CHECKLIST	1	3/22/11
NNP-PI-14	BUSINESS UNIT COMPLIANCE CERTIFICATION FORM	0	3/8/11
NNP-PI-14	BUSINESS UNIT DOCUMENT SEARCH CERTIFICATION FORM	0	3/8/11
NNP-PI-14	INDIVIDUAL DISCOVERY CERTIFICATION FORM	0	3/8/11

NNP Form Number	Title	Revision Number	Effective Date
NNP-PI-302-01	SCREEN AND EVALUATION OF COL APPLICANT CHANGES TO THE PLANT-SPECIFIC DCD	0	11/7/14
NNP-PI-302-02	VENDOR GENERATED DEPARTURE COMPLETENESS REVIEW	0	11/7/14
NNP-PI-302-03	10 CFR PART 52 SCREENER TRAINING AND QUALIFICATION FORM	0	11/7/14
NNP-PI-302-04	DEPARTURE SCREENING/EVALUATION REVIEW AND APPROVAL FORM	0	11/7/14
NNP-PI-303-01	ISG-011 SCREEN OF CHANGES	1	12/16/14
NNP-PI-303-02	ISG-011 EVALUATION OR ACCEPTANCE REVIEW WORKSHEET	1	12/16/14
NNP-PI-303-03	INTERIM STAFF GUIDANCE 011 (ISG-011) TRAINING/QUALIFICATIONS	1	12/16/14

Table 1. 2015 Preconstruction Costs

Category	2015 Actual Costs ($)
Licensing	14,778,172
Permitting	187,118
Engineering & Design	3,326,281
Long Lead Procurement	0
Power Block Engineering & Procurement	0
Total Preconstruction Costs	**18,291,571**
Transmission	0
Total Preconstruction Costs & Transmission	**18,291,571**
Initial Assessments	1,480,242
Total Preconstruction Costs, Transmission & Initial Assessments	**19,771,813**

Note: Totals may not appear to add due to rounding.

Table 2. 2015 Licensing Costs

Category	2015 Actual Costs ($)
New Nuclear Project (NNP) Team Costs - NNP FPL Payroll and Expenses, FPL Project Team Facilities, FPL Engineering, FPL Licensing	3,709,958
Application Production - COLA/SCA Contractor, Project Architecture & Engineering, NRC and Design Center Working Group fees	9,073,901
SCA Oversight	0
SCA Subcontractors:	
• Transmission	21,948
• Environmental	5,094
• Underground Injection	825
Total SCA	27,867
Environmental Services - FPL Payroll and Expenses, External Support Expenses	101,273
Power Systems - FPL Payroll and Expenses, System Studies, Licensing and Permitting Support and Design Activities	3,648
Licensing Legal - FPL Payroll and Expenses, External Legal Services, Expert Witnesses	1,273,489
Regulatory Affairs	401,621
New Nuclear Accounting	186,414
Total Regulatory Support	588,035
Total Licensing	**14,778,172**

Note: Totals may not appear to add due to rounding.

Table 3. 2015 Permitting Costs

Category	2015 Actual Costs ($)
Project Communication Support	1,255
Development - FPL Payroll and Expenses, Various Studies	125,723
Permitting-Legal Specialists Support	60,141
Total Permitting	**187,118**

Table 4. 2015 Engineering and Design Costs

Category	2015 Actual Costs ($)
Engineering and Construction Team - FPL Payroll and Expenses, Preconstruction Project Management	321,734
Pre-construction External Engineering - Construction Planning	3,465
APOG Membership Participation	2,751,082
EPRI Advanced Nuclear Technology	250,000
FEMA Fees	0
Total Engineering and Design	**3,326,281**

Table 5. 2015 Initial Assessment Costs

Category	2015 Actual Costs ($)
Category A Initial Assessment Work	860,641
Category B and C Initial Assessment Work	619,601
Total Initial Assessments	**1,480,242**

Note: Totals may not appear to add due to rounding.

CERTIFICATE OF SERVICE
DOCKET NO. 160009-EI

I HEREBY CERTIFY that a true and correct copy of the testimony and exhibits of Steven Scroggs was served electronically this 1st day of March, 2016, to the following:

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