

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 160021-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

**MINIMUM FILING REQUIREMENTS
2017 TEST YEAR**

**VOLUME 2 OF 7
SECTION C: NET OPERATING INCOME
SCHEDULES**

C

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SECTION C - NET OPERATING INCOME SCHEDULES

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SECTION C - NET OPERATING INCOME SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended: 12/31/17

Prior Year Ended: ___/___/___

Historical Test Year Ended: ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	DESCRIPTION	TOTAL COMPANY PER BOOKS	NON-ELECTRIC UTILITY	TOTAL ELECTRIC (2) - (3)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (4) X (5)	JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1	REVENUE FROM SALES	10,712,192	0	10,712,192	0.964095	10,327,574	(4,599,245)	5,728,329	0	5,728,329
2										
3	OTHER OPERATING REVENUES	249,476	0	249,476	0.813408	202,926	(9,050)	193,876	0	193,876
4										
5	TOTAL OPERATING REVENUES	10,961,668	0	10,961,668	0.960666	10,530,500	(4,608,295)	5,922,205	0	5,922,205
6										
7	OTHER O&M	1,599,569	0	1,599,569	0.966291	1,545,649	(178,889)	1,366,760	(36,620)	1,330,140
8										
9	FUEL & INTERCHANGE	2,954,706	0	2,954,706	0.947134	2,798,504	(2,774,038)	24,466	0	24,466
10										
11	PURCHASED POWER	362,610	0	362,610	0.947122	343,436	(343,436)	0	0	0
12										
13	DEFERRED COSTS	90,263	0	90,263	0.947257	85,503	(85,503)	0	0	0
14										
15	DEPRECIATION & AMORTIZATION	1,760,389	0	1,760,389	0.965670	1,699,954	(274,537)	1,425,417	240,508	1,665,925
16										
17	TAXES OTHER THAN INCOME TAXES	1,315,343	0	1,315,343	0.983752	1,293,971	(715,781)	578,191	0	578,191
18										
19	INCOME TAXES	903,065	0	903,065	0.959149	866,174	(76,473)	789,701	(78,650)	711,051
20										
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,763)	0	(5,763)	0.999962	(5,763)	4	(5,759)	0	(5,759)
22										
23	TOTAL OPERATING EXPENSES	8,980,183	0	8,980,183	0.960719	8,627,429	(4,448,654)	4,178,775	125,238	4,304,013
24										
25	NET OPERATING INCOME	1,981,485	0	1,981,485	0.960427	1,903,071	(159,641)	1,743,430	(125,238)	1,618,192
26										
27	TOTALS MAY NOT ADD DUE TO ROUNDING.									
28										
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34										

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the calculation of jurisdictional net operating
 income for the test year, the prior year and the most
 recent historical year.

Type of Data Shown:
 ___ Projected Test Year Ended: ___/___/___
X Prior Year Ended: 12/31/16
 ___ Historical Test Year Ended: ___/___/___
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	DESCRIPTION	TOTAL COMPANY PER BOOKS	NON-ELECTRIC UTILITY	TOTAL ELECTRIC (2) - (3)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (4) X (5)	JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1	REVENUE FROM SALES	10,456,384	0	10,456,384	0.962969	10,069,179	(4,368,839)	5,700,340	0	5,700,340
2										
3	OTHER OPERATING REVENUES	221,354	0	221,354	0.781227	172,928	17,173	190,101	0	190,101
4										
5	TOTAL OPERATING REVENUES	10,677,738	0	10,677,738	0.959202	10,242,107	(4,351,666)	5,890,441	0	5,890,441
6										
7	OTHER O&M	1,629,023	0	1,629,023	0.964177	1,570,665	(232,326)	1,338,339	0	1,338,339
8										
9	FUEL & INTERCHANGE	2,662,950	0	2,662,950	0.942791	2,510,605	(2,486,424)	24,181	0	24,181
10										
11	PURCHASED POWER	384,617	0	384,617	0.942776	362,608	(362,608)	0	0	0
12										
13	DEFERRED COSTS	126,744	0	126,744	0.959686	121,634	(107,614)	14,020	0	14,020
14										
15	DEPRECIATION & AMORTIZATION	1,403,640	0	1,403,640	0.965860	1,355,721	(260,278)	1,095,442	0	1,095,442
16										
17	TAXES OTHER THAN INCOME TAXES	1,219,934	0	1,219,934	0.984016	1,200,435	(697,786)	502,649	0	502,649
18										
19	INCOME TAXES	1,084,046	0	1,084,046	0.959889	1,040,564	(63,460)	977,104	0	977,104
20										
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,813)	0	(5,813)	0.999869	(5,812)	13	(5,800)	0	(5,800)
22										
23	TOTAL OPERATING EXPENSES	8,505,142	0	8,505,142	0.958999	8,156,421	(4,210,485)	3,945,936	0	3,945,936
24										
25	NET OPERATING INCOME	2,172,596	0	2,172,596	0.959997	2,085,686	(141,181)	1,944,505	0	1,944,505
26										
27										
28										
29										
30										
31	TOTALS MAY NOT ADD DUE TO ROUNDING.									
32										
33										
34										

ADJUSTED JURISDICTIONAL NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:

___ Projected Test Year Ended: ___/___/___

___ Prior Year Ended: ___/___/___

X Historical Test Year Ended: 12/31/15

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	DESCRIPTION	TOTAL COMPANY PER BOOKS	NON-ELECTRIC UTILITY	TOTAL ELECTRIC (2) - (3)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (4) X (5)	JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
1	REVENUE FROM SALES	11,296,188	0	11,296,188	0.962917	10,877,290	(5,221,372)	5,655,917	0	5,655,917
2										
3	OTHER OPERATING REVENUES	277,228	0	277,228	0.822683	228,071	(35,309)	192,762	0	192,762
4										
5	TOTAL OPERATING REVENUES	11,573,415	0	11,573,415	0.959558	11,105,360	(5,256,681)	5,848,679	0	5,848,679
6										
7	OTHER O&M	1,611,291	0	1,611,291	0.963604	1,552,647	(213,147)	1,339,499	0	1,339,499
8										
9	FUEL & INTERCHANGE	3,268,605	0	3,268,605	0.944924	3,088,584	(3,064,410)	24,175	0	24,175
10										
11	PURCHASED POWER	688,733	0	688,733	0.945835	651,428	(651,428)	0	0	0
12										
13	DEFERRED COSTS	249,916	0	249,916	0.992385	248,013	(243,247)	4,766	0	4,766
14										
15	DEPRECIATION & AMORTIZATION	1,530,045	0	1,530,045	0.964933	1,476,391	(182,346)	1,294,045	0	1,294,045
16										
17	TAXES OTHER THAN INCOME TAXES	1,210,132	0	1,210,132	0.985413	1,192,480	(726,747)	465,733	0	465,733
18										
19	INCOME TAXES	965,897	0	965,897	0.960927	928,156	(52,698)	875,459	0	875,459
20										
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,972)	0	(5,972)	0.997984	(5,960)	229	(5,730)	0	(5,730)
22										
23	TOTAL OPERATING EXPENSES	9,518,649	0	9,518,649	0.959352	9,131,739	(5,133,793)	3,997,946	0	3,997,946
24										
25	NET OPERATING INCOME	2,054,766	0	2,054,766	0.960509	1,973,621	(122,888)	1,850,733	0	1,850,733
26										
27	TOTALS MAY NOT ADD DUE TO ROUNDING.									
28										
29										
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31										
32										
33										

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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Witness: Kim Ousdahl, Keith Ferguson

DOCKET NO.: 160021-EI

Line No.	DESCRIPTION	COMMISSION ADJUSTMENTS									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	AVIATION-EXPENSES	CAPACITY COST RECOVERY	CONSERVATION COST RECOVERY	ECONOMIC DEVELOPMENT 5%	ENVIRONMENTAL COST RECOVERY	EXECUTIVE COMPENSATION	FINANCIAL PLANNING SERVICES	FRANCHISE EXPENSE	FRANCHISE REVENUE
1	REVENUE FROM SALES	10,327,574	0	(320,700)	(72,433)	0	(206,703)	0	0	0	(462,560)
2											
3	OTHER OPERATING REVENUES	202,926	0	(12,425)	(0)	0	(6,809)	0	0	0	0
4											
5	TOTAL OPERATING REVENUES	10,530,500	0	(333,126)	(72,433)	0	(213,512)	0	0	0	(462,560)
6											
7	OTHER O&M	1,545,649	(197)	(37,844)	(58,941)	(120)	(49,095)	(26,080)	(424)	0	0
8											
9	FUEL & INTERCHANGE	2,798,504	0	0	0	0	0	0	0	0	0
10											
11	PURCHASED POWER	343,436	0	(152,825)	0	0	0	0	0	0	0
12											
13	DEFERRED COSTS	85,503	0	(85,271)	0	0	0	0	0	0	0
14											
15	DEPRECIATION & AMORTIZATION	1,699,954	0	(8,940)	(9,926)	0	(37,135)	0	0	0	0
16											
17	TAXES OTHER THAN INCOME TAXES	1,293,971	0	(393)	(1,229)	0	(312)	0	0	(450,663)	(11,897)
18											
19	INCOME TAXES	866,174	76	(18,459)	(901)	46	(48,980)	10,060	163	173,843	(173,843)
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,763)	0	0	0	0	4	0	0	0	0
22											
23	TOTAL OPERATING EXPENSES	8,627,429	(121)	(303,732)	(70,998)	(73)	(135,519)	(16,019)	(260)	(276,820)	(185,740)
24											
25	NET OPERATING INCOME	1,903,071	121	(29,393)	(1,435)	73	(77,994)	16,019	260	276,820	(276,820)
26											
27											
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
29											
30											
31											
32											
33											

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

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Witness: Kim Ousdahl, Keith Ferguson

DOCKET NO.: 160021-EI

Line No.	DESCRIPTION	COMMISSION ADJUSTMENTS									
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
		FUEL CLAUSE - EXCL GAS RESERVES	FUEL CLAUSE - GAS RESERVES	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYNCHRONIZATION	INTEREST TAX DEFICIENCIES	STORM DEFICIENCY RECOVERY	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION	
1	REVENUE FROM SALES	(3,175,557)	0	(245,047)	0	0	0	(116,245)	(4,599,245)	5,728,329	
2											
3	OTHER OPERATING REVENUES	10,185	0	0	0	0	0	0	(9,050)	193,876	
4											
5	TOTAL OPERATING REVENUES	(3,165,372)	0	(245,047)	0	0	0	(116,245)	(4,608,295)	5,922,205	
6											
7	OTHER O&M	(2,045)	(1,337)	0	(2,046)	0	(127)	(636)	(178,889)	1,366,760	
8											
9	FUEL & INTERCHANGE	(2,716,389)	(57,648)	0	0	0	0	0	(2,774,038)	24,466	
10											
11	PURCHASED POWER	(190,611)	0	0	0	0	0	0	(343,436)	0	
12											
13	DEFERRED COSTS	(232)	0	0	0	0	0	0	(85,503)	0	
14											
15	DEPRECIATION & AMORTIZATION	(1,571)	(109,588)	0	0	0	0	(107,376)	(274,537)	1,425,417	
16											
17	TAXES OTHER THAN INCOME TAXES	(2,269)	(3,970)	(245,047)	0	0	0	0	(715,781)	578,191	
18											
19	INCOME TAXES	(97,308)	67,120	0	789	14,047	49	(3,176)	(76,473)	789,701	
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	4	(5,759)	
22											
23	TOTAL OPERATING EXPENSES	(3,010,424)	(105,424)	(245,047)	(1,257)	14,047	(78)	(111,188)	(4,448,654)	4,178,775	
24											
25	NET OPERATING INCOME	(154,948)	105,424	0	1,257	(14,047)	78	(5,057)	(159,641)	1,743,430	
26											
27											
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
29											
30											
31											
32											
33											

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Keith Ferguson

DOCKET NO.: 160021-EI

Line No.	DESCRIPTION	COMPANY ADJUSTMENTS									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 19	CAPITAL RECOVERY AMORT	RATE CASE EXPENSE	NUCLEAR MAINTENANCE RESERVE	DEPRECIATION STUDY	EOL NUCLEAR FUEL AND M&S ACCRUALS	FUKUSHIMA PROJECT	DISMANTLEMENT STUDY	TOTAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY
1	REVENUE FROM SALES	5,728,329	0	0	0	0	0	0	0	0	5,728,329
2											
3	OTHER OPERATING REVENUES	193,876	0	0	0	0	0	0	0	0	193,876
4											
5	TOTAL OPERATING REVENUES	5,922,205	0	0	0	0	0	0	0	0	5,922,205
6											
7	OTHER O&M	1,366,760	0	1,231	(37,741)	0	(110)	0	0	(36,620)	1,330,140
8											
9	FUEL & INTERCHANGE	24,466	0	0	0	0	0	0	0	0	24,466
10											
11	PURCHASED POWER	0	0	0	0	0	0	0	0	0	0
12											
13	DEFERRED COSTS	0	0	0	0	0	0	0	0	0	0
14											
15	DEPRECIATION & AMORTIZATION	1,425,417	37,572	0	0	195,144	0	(595)	8,386	240,508	1,665,925
16											
17	TAXES OTHER THAN INCOME TAXES	578,191	0	0	0	0	0	0	0	0	578,191
18											
19	INCOME TAXES	789,701	(14,493)	(475)	14,559	(75,277)	42	229	(3,235)	(78,650)	711,051
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,759)	0	0	0	0	0	0	0	0	(5,759)
22											
23	TOTAL OPERATING EXPENSES	4,178,775	23,079	756	(23,182)	119,867	(67)	(365)	5,151	125,238	4,304,013
24											
25	NET OPERATING INCOME	1,743,430	(23,079)	(756)	23,182	(119,867)	67	365	(5,151)	(125,238)	1,618,192
26											
27											
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended 12/31/16

Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	DESCRIPTION	COMMISSION ADJUSTMENTS									
		(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	(2) AVIATION-EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) ECONOMIC DEVELOPMENT 5%	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE
1	REVENUE FROM SALES	10,069,179	0	(348,883)	(82,131)	0	(265,599)	0	0	0	(452,656)
2											
3	OTHER OPERATING REVENUES	172,928	0	8,015	0	0	6,809	0	0	0	0
4											
5	TOTAL OPERATING REVENUES	10,242,107	0	(340,868)	(82,131)	0	(258,789)	0	0	0	(452,656)
6											
7	OTHER O&M	1,570,665	(197)	(47,268)	(68,792)	(119)	(80,660)	(29,343)	(423)	0	0
8											
9	FUEL & INTERCHANGE	2,510,605	0	0	0	0	0	0	0	0	0
10											
11	PURCHASED POWER	362,608	0	(164,522)	0	0	0	0	0	0	0
12											
13	DEFERRED COSTS	121,634	0	(70,902)	0	0	0	0	0	0	0
14											
15	DEPRECIATION & AMORTIZATION	1,355,721	0	(14,984)	(9,859)	0	(52,204)	0	0	0	0
16											
17	TAXES OTHER THAN INCOME TAXES	1,200,435	0	(396)	(1,192)	0	(342)	0	0	(441,014)	(11,642)
18											
19	INCOME TAXES	1,040,564	76	(16,509)	(883)	46	(48,448)	11,319	163	170,121	(170,121)
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,812)	0	0	0	0	13	0	0	0	0
22											
23	TOTAL OPERATING EXPENSES	8,156,421	(121)	(314,580)	(80,726)	(73)	(181,642)	(18,024)	(260)	(270,893)	(181,763)
24											
25	NET OPERATING INCOME	2,085,686	121	(26,288)	(1,405)	73	(77,147)	18,024	260	270,893	(270,893)
26											

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

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NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year.
Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

 Prior Year Ended 12/31/16

___ Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	DESCRIPTION	COMMISSION ADJUSTMENTS								(18) TOTAL COMMISSION ADJUSTMENTS	(19) JURISDICTIONAL ADJUSTED PER COMMISSION
		(11) FUEL CLAUSE - EXCL GAS RESERVES	(12) FUEL CLAUSE - GAS RESERVES	(13) GROSS RECEIPTS TAX	(14) INDUSTRY ASSOCIATION DUES	(15) INTEREST SYNCHRONIZATION	(16) INTEREST TAX DEFICIENCIES	(17) STORM DEFICIENCY RECOVERY			
1	REVENUE FROM SALES	(2,843,590)	0	(238,965)	0	0	0	(137,015)	(4,368,839)	5,700,340	
2											
3	OTHER OPERATING REVENUES	2,349	0	0	0	0	0	0	17,173	190,101	
4											
5	TOTAL OPERATING REVENUES	(2,841,241)	0	(238,965)	0	0	0	(137,015)	(4,351,666)	5,890,441	
6											
7	OTHER O&M	(2,309)	(1,257)	0	(2,041)	0	718	(635)	(232,326)	1,338,339	
8											
9	FUEL & INTERCHANGE	(2,446,738)	(39,686)	0	0	0	0	0	(2,486,424)	24,181	
10											
11	PURCHASED POWER	(198,086)	0	0	0	0	0	0	(362,608)	0	
12											
13	DEFERRED COSTS	(36,712)	0	0	0	0	0	0	(107,614)	14,020	
14											
15	DEPRECIATION & AMORTIZATION	(1,132)	(57,351)	0	0	0	0	(124,747)	(260,278)	1,095,442	
16											
17	TAXES OTHER THAN INCOME TAXES	(2,031)	(2,204)	(238,965)	0	0	0	0	(697,786)	502,649	
18											
19	INCOME TAXES	(59,495)	39,094	(0)	787	15,154	(277)	(4,487)	(63,460)	977,104	
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	13	(5,800)	
22											
23	TOTAL OPERATING EXPENSES	(2,746,504)	(61,404)	(238,965)	(1,254)	15,154	441	(129,869)	(4,210,485)	3,945,936	
24											
25	NET OPERATING INCOME	(94,737)	61,404	(0)	1,254	(15,154)	(441)	(7,146)	(141,181)	1,944,505	
26											

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

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NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.		COMMISSION ADJUSTMENTS									
		(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	(2) AVIATION- EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) ECONOMIC DEVELOPMENT 5%	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FINANCIAL PLANNING SERVICES	(9) FRANCHISE EXPENSE	(10) FRANCHISE REVENUE
1	REVENUE FROM SALES	10,877,290	0	(488,657)	(100,979)	0	(208,309)	0	0	0	(466,254)
2											
3	OTHER OPERATING REVENUES	228,071	0	(9,146)	0	0	(683)	0	0	0	0
4											
5	TOTAL OPERATING REVENUES	11,105,360	0	(497,803)	(100,979)	0	(208,991)	0	0	0	(466,254)
6											
7	OTHER O&M	1,552,647	(165)	(54,450)	(87,700)	(111)	(26,072)	(29,211)	(419)	0	0
8											
9	FUEL & INTERCHANGE	3,088,584	0	0	0	0	0	0	0	0	0
10											
11	PURCHASED POWER	651,428	0	(391,269)	0	0	0	0	0	0	0
12											
13	DEFERRED COSTS	248,013	0	(23,726)	0	0	0	0	0	0	0
14											
15	DEPRECIATION & AMORTIZATION	1,476,391	0	(14,402)	(9,467)	0	(51,883)	0	0	0	0
16											
17	TAXES OTHER THAN INCOME TAXES	1,192,480	0	(513)	(1,488)	0	(310)	0	0	(454,262)	(11,992)
18											
19	INCOME TAXES	928,156	64	(5,186)	(896)	43	(50,516)	11,268	162	175,232	(175,232)
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(5,960)	0	0	0	0	229	0	0	0	0
22											
23	TOTAL OPERATING EXPENSES	9,131,739	(101)	(489,546)	(99,551)	(68)	(128,552)	(17,943)	(257)	(279,031)	(187,224)
24											
25	NET OPERATING INCOME	1,973,621	101	(8,257)	(1,427)	68	(80,439)	17,943	257	279,031	(279,031)
26											
27											
28	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year.
Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/15COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.		COMMISSION ADJUSTMENTS									
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		FUEL CLAUSE - EXCL GAS RESERVES	FUEL CLAUSE - GAS RESERVES	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYNCHRONIZATION	INTEREST TAX DEFICIENCIES	OTHER RATE CASE ADJUSTMENTS	STORM DEFICIENCY RECOVERY	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION
1	REVENUE FROM SALES	(3,586,670)	0	(255,626)	0	0	0	0	(114,877)	(5,221,372)	5,655,917
2											
3	OTHER OPERATING REVENUES	(25,480)	0	0	0	0	0	0	0	(35,309)	192,762
4											
5	TOTAL OPERATING REVENUES	(3,612,150)	0	(255,626)	0	0	0	0	(114,877)	(5,256,681)	5,848,679
6											
7	OTHER O&M	(11,919)	(508)	0	(1,845)	0	(137)	0	(610)	(213,147)	1,339,499
8											
9	FUEL & INTERCHANGE	(3,057,348)	(7,062)	0	0	0	0	0	0	(3,064,410)	24,175
10											
11	PURCHASED POWER	(260,159)	0	0	0	0	0	0	0	(651,428)	0
12											
13	DEFERRED COSTS	(219,521)	0	0	0	0	0	0	0	(243,247)	4,766
14											
15	DEPRECIATION & AMORTIZATION	0	(7,650)	0	0	0	0	(316)	(98,628)	(182,346)	1,294,045
16											
17	TAXES OTHER THAN INCOME TAXES	(2,549)	(202)	(255,431)	0	0	0	0	0	(726,747)	465,733
18											
19	INCOME TAXES	(23,398)	5,999	(75)	712	14,984	53	122	(6,032)	(52,698)	875,459
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	0	229	(5,730)
22											
23	TOTAL OPERATING EXPENSES	(3,574,893)	(9,423)	(255,506)	(1,133)	14,984	(84)	(194)	(105,271)	(122,888)	3,997,946
24											
25	NET OPERATING INCOME	(37,258)	9,423	(120)	1,133	(14,984)	84	(194)	(9,606)	(122,888)	1,850,733
26											
27											
28	NOTE: TOTALS MAY NOT ADD DUE TO ROU										
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended ___/___/___ Historical Test Year Ended ___/___/___COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2					
3	AVIATION - EXPENSES	(1)	(125)	0.967454	(121)
4	CAPACITY COST RECOVERY	(2)	20,077	1.464037	29,393
5	CONSERVATION COST RECOVERY	(3)	1,435	1.000000	1,435
6	ECONOMIC DEVELOPMENT 5%	(4)	(76)	0.967454	(73)
7	ENVIRONMENTAL COST RECOVERY	(5)	75,032	1.039483	77,994
8	EXECUTIVE COMPENSATION	(6)	(16,558)	0.967454	(16,019)
9	FINANCIAL PLANNING SERVICES	(7)	(269)	0.967454	(260)
10	FRANCHISE EXPENSE	(8)	(276,820)	1.000000	(276,820)
11	FRANCHISE REVENUE	(9)	276,820	1.000000	276,820
12	FUEL CLAUSE - GAS RESERVES	(10)	(111,310)	0.947122	(105,424)
13	FUEL CLAUSE - EXCL GAS RESERVES	(11)	163,618	0.947012	154,948
14	GROSS RECEIPTS TAX	(12)	0	1.000000	0
15	INDUSTRY ASSOCIATION DUES	(13)	(1,299)	0.967454	(1,257)
16	INTEREST SYNCHRONIZATION	(14)	14,209	0.988627	14,047
17	INTEREST TAX DEFICIENCIES	(15)	(81)	0.967454	(78)
18	STORM DEFICIENCY RECOVERY	(16)	5,046	1.002203	5,057
19	TOTAL COMMISSION ADJUSTMENTS		149,698		159,641
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMPANY ADJUSTMENTS				
2					
3	CAPITAL RECOVERY AMORTIZATION	(17)	24,330	0.948583	23,079
4	DEPRECIATION STUDY	(18)	126,550	0.947196	119,867
5	DISMANTLEMENT STUDY	(19)	5,419	0.950595	5,151
6	EOL NUCLEAR FUEL AND M&S ACCRUALS	(20)	(71)	0.948587	(67)
7	FUKUSHIMA PROJECT	(21)	(383)	0.953090	(365)
8	NUCLEAR MAINTENANCE RESERVE	(22)	(24,439)	0.948587	(23,182)
9	RATE CASE EXPENSE	(23)	756	1.000000	756
10	TOTAL COMPANY ADJUSTMENTS		132,161		125,238
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) AVIATION - EXPENSES: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX EFFECTS, PER ORDER NO.				
2	PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
3					
4	(2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY CLAUSE AND ITS RELATED TAX EFFECTS.				
5					
6					
7	(3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
8					
9					
10	(4) ECONOMIC DEVELOPMENT 5%: TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
11					
12					
13	(5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.				
14					
15					
16	(6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS ASSOCIATED TAX EFFECTS, PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
17					
18					
19	(7) FINANCIAL PLANNING SERVICES: TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND ITS RELATED TAX EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
20					
21					
22	(8) FRANCHISE EXPENSE: TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU.				
23					
24					
25	(9) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760767-EU.				
26					
27					
28	(10) FUEL CLAUSE - GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
29					
30					
31	(11) FUEL CLAUSE - EXCL GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER NO. 11437, DOCKET NO. 820097-EU.				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(12) GROSS RECEIPTS TAX: TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.				
2					
3	(13) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET				
4	NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
5					
6	(14) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE				
7	GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
8					
9	(15) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS				
10	ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO.				
11	830465-EI.				
12					
13	(16) STORM DEFICIENCY RECOVERY: TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004 & 2005 STORM COSTS,				
14	AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
15					
16	(17) CAPITAL RECOVERY AMORTIZATION: TO REFLECT IN OPERATING EXPENSES THE AMORTIZATION OF BASE UNRECOVERED NET BOOK VALUE RELATED TO THE RETIREMENT OF				
17	PUTNAM UNITS 1 & 2, GAS TURBINES (LAUDERDALE, FORT MYERS, AND PORT EVERGLADES), AND TURKEY POINT UNIT 1, AND ITS TAX EFFECTS. THE COMPANY IS				
18	REQUESTING TO INCLUDE THESE AMOUNTS ON A CAPITAL RECOVERY SCHEDULE AND AMORTIZE THEM OVER A PERIOD OF FOUR YEARS BEGINNING JANUARY 1, 2017.				
19					
20	(18) DEPRECIATION STUDY: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DEPRECIATION EXPENSES AND ITS TAX EFFECT ASSOCIATED WITH FPL'S 2016 DEPRECIATION				
21	STUDY.				
22					
23	(19) DISMANTLEMENT STUDY: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DISMANTLEMENT EXPENSE AND ITS TAX EFFECT ASSOCIATED WITH FPL'S 2016				
24	DISMANTLEMENT STUDY.				
25					
26	(20) EOL NUCLEAR FUEL & M&S ACCRUALS: TO INCLUDE IN OPERATING EXPENSES, CHANGES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) NUCLEAR FUEL LAST				
27	CORE AND EOL M&S INVENTORY AND ITS TAX EFFECT CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2015 DECOMMISSIONING STUDY (DOCKET NO. 150265-EI).				
28					
29	(21) FUKUSHIMA PROJECT: TO REMOVE OPERATING EXPENSES ASSOCIATED WITH FPL'S INCREMENTAL NUCLEAR COMPLIANCE PROJECT THAT ARE CURRENTLY BEING RECOVERED IN				
30	BASE RATES AND INCLUDE THEM IN THE CAPACITY CLAUSE. COMPANY IS PROPOSING TO MOVE THE BASE CAPITAL INVESTMENT ASSOCIATED WITH THIS PROJECT TO THE				
31	CAPACITY CLAUSE IN ORDER TO REFLECT ALL COSTS ASSOCIATED WITH THIS PROJECT IN THE CAPACITY CLAUSE. THIS PROJECT WAS APPROVED FOR RECOVERY IN ORDER NO.				
32	PSC-13-0665-FOF-EI.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(22) NUCLEAR MAINTENANCE RESERVE: TO REFLECT THE CHANGE IN OPERATING EXPENSES ASSOCIATED WITH THE COMPANY'S PROPOSAL TO DEFER AND AMORTIZE ITS NUCLEAR				
2	MAINTENANCE COSTS RATHER THAN THE CURRENT TREATMENT OF ACCRUING IN ADVANCE.				
3					
4	(23) RATE CASE EXPENSES: TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE COSTS OF THIS PROCEEDING AND ITS TAX EFFECTS. RATE CASE EXPENSE IS A COST OF				
5	DOING BUSINESS AND SHOULD BE FULLY RECOGNIZED. CONSISTENT WITH PRIOR COMMISSION APPROVAL, THE COMPANY IS REQUESTING A FOUR YEAR AMORTIZATION PERIOD.				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

X Prior Year Ended 12/31/16

___ Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2					
3	AVIATION - EXPENSES	(1)	(125)	0.965281	(121)
4	CAPACITY COST RECOVERY	(2)	15,907	1.652590	26,288
5	CONSERVATION COST RECOVERY	(3)	1,405	1.000000	1,405
6	ECONOMIC DEVELOPMENT 5%	(4)	(76)	0.965281	(73)
7	ENVIRONMENTAL COST RECOVERY	(5)	73,276	1.052829	77,147
8	EXECUTIVE COMPENSATION	(6)	(18,672)	0.965281	(18,024)
9	FINANCIAL PLANNING SERVICES	(7)	(269)	0.965281	(260)
10	FRANCHISE EXPENSE	(8)	(270,893)	1.000000	(270,893)
11	FRANCHISE REVENUE	(9)	270,893	1.000000	270,893
12	FUEL CLAUSE - GAS RESERVES	(10)	(65,131)	0.942776	(61,404)
13	FUEL CLAUSE - EXCL GAS RESERVES	(11)	100,503	0.942629	94,737
14	GROSS RECEIPTS TAX	(12)	0	0.687500	0
15	INDUSTRY ASSOCIATION DUES	(13)	(1,299)	0.965281	(1,254)
16	INTEREST SYNCHRONIZATION	(14)	15,336	0.988117	15,154
17	INTEREST TAX DEFICIENCIES	(15)	457	0.965281	441
18	STORM DEFICIENCY RECOVERY	(16)	7,134	1.001668	7,146
19	TOTAL COMMISSION ADJUSTMENTS		128,445		141,181
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JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: List and explain all proposed adjustments to Net
 Operating Income for the Test Year, the Prior Year
 and the most recent Historical Year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/16
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) AVIATION - EXPENSES: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX EFFECTS, PER ORDER NO.				
2	PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
3					
4	(2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY CLAUSE AND ITS RELATED				
5	TAX EFFECTS.				
6					
7	(3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST RECOVERY CLAUSE				
8	AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
9					
10	(4) ECONOMIC DEVELOPMENT 5%: TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX EFFECTS PER ORDER NO.				
11	13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
12					
13	(5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE AND				
14	THE RELATED TAX EFFECTS.				
15					
16	(6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS ASSOCIATED TAX EFFECTS, PER ORDER				
17	NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
18					
19	(7) FINANCIAL PLANNING SERVICES: TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND ITS RELATED TAX				
20	EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
21					
22	(8) FRANCHISE EXPENSE: TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND ITS RELATED TAX EFFECTS				
23	PER ORDER NO. 7843, DOCKET NO. 760727-EU.				
24					
25	(9) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843,				
26	DOCKET NO. 760767-EU.				
27					
28	(10) FUEL CLAUSE - GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S GAS RESERVES INVESTMENT RECOVERED				
29	THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
30					
31	(11) FUEL CLAUSE - EXCL GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST RECOVERY CLAUSE				
32	AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER NO. 11437, DOCKET NO. 820097-EU.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
X Prior Year Ended 12/31/16
 ___ Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1					
2	(12) GROSS RECEIPTS TAX: TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.				
3					
4	(13) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
5					
6					
7	(14) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
8					
9					
10	(15) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.				
11					
12					
13					
14	(16) STORM DEFICIENCY RECOVERY: TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004 & 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
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JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2					
3	AVIATION - EXPENSES	(1)	(105)	0.966237	(101)
4	CAPACITY COST RECOVERY	(2)	(7,902)	-1.045012	8,257
5	CONSERVATION COST RECOVERY	(3)	1,427	1.000000	1,427
6	ECONOMIC DEVELOPMENT 5%	(4)	(70)	0.966237	(68)
7	ENVIRONMENTAL COST RECOVERY	(5)	77,189	1.042107	80,439
8	EXECUTIVE COMPENSATION	(6)	(18,570)	0.966237	(17,943)
9	FINANCIAL PLANNING SERVICES	(7)	(266)	0.966237	(257)
10	FRANCHISE EXPENSE	(8)	(279,031)	1.000000	(279,031)
11	FRANCHISE REVENUE	(9)	279,031	1.000000	279,031
12	FUEL CLAUSE - GAS RESERVES	(10)	(9,998)	0.942509	(9,423)
13	FUEL CLAUSE - EXCL GAS RESERVES	(11)	34,942	1.066260	37,258
14	GROSS RECEIPTS TAX	(12)	120	1.000000	120
15	INDUSTRY ASSOCIATION DUES	(13)	(1,173)	0.966237	(1,133)
16	INTEREST SYNCHRONIZATION	(14)	15,712	0.953694	14,984
17	INTEREST TAX DEFICIENCIES	(15)	(87)	0.966237	(84)
18	OTHER RATE CASE ADJUSTMENTS	(16)	(202)	0.959749	(194)
19	STORM DEFICIENCY RECOVERY	(17)	9,594	1.001191	9,606
20	TOTAL COMMISSION ADJUSTMENTS		<u>100,612</u>		<u>122,888</u>
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) AVIATION - EXPENSES: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX EFFECTS, PER ORDER NO.				
2	PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
3					
4	(2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY CLAUSE AND ITS RELATED				
5	TAX EFFECTS.				
6					
7	(3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST RECOVERY CLAUSE				
8	AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
9					
10	(4) ECONOMIC DEVELOPMENT 5%: TO EXCLUDE FROM OPERATING EXPENSES 5% OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX EFFECTS PER ORDER NO.				
11	13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
12					
13	(5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE AND				
14	THE RELATED TAX EFFECTS.				
15					
16	(6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS ASSOCIATED TAX EFFECTS, PER ORDER				
17	NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
18					
19	(7) FINANCIAL PLANNING SERVICES: TO EXCLUDE FROM OPERATING EXPENSES, THE COST OF PROVIDING FINANCIAL PLANNING SERVICES TO EXECUTIVES AND ITS RELATED TAX				
20	EFFECTS PER ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
21					
22	(8) FRANCHISE EXPENSE: TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND ITS RELATED TAX EFFECTS				
23	PER ORDER NO. 7843, DOCKET NO. 760727-EU.				
24					
25	(9) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843,				
26	DOCKET NO. 760767-EU.				
27					
28	(10) FUEL CLAUSE - GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S GAS RESERVES INVESTMENT RECOVERED				
29	THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
30					
31	(11) FUEL CLAUSE - EXCL GAS RESERVES: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST				
32	RECOVERY CLAUSE AND THE RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI AND ORDER NO. 11437, DOCKET NO. 820097-EU.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1					
2	(12) GROSS RECEIPTS TAX: TO REMOVE GROSS RECEIPTS TAX REVENUES AND EXPENSES FROM OPERATING INCOME.				
3					
4	(13) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU.				
5					
6					
7	(14) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
8					
9					
10	(15) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.				
11					
12					
13					
14	(16) OTHER RATE CASE ADJUSTMENTS: REFLECTS A PORTION OF THE DEPRECIATION/DISMANTLEMENT RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER ORDER NO. PSC-13-0023-S-EI, DOCKET NO. 120015-EI.				
15					
16					
17	(17) STORM DEFICIENCY RECOVERY: TO EXCLUDE FROM OPERATING INCOME, THE REVENUES AND EXPENSES ASSOCIATED WITH FPL'S RECOVERY OF THE 2004 & 2005 STORM COSTS, AND THE REPLENISHMENT OF THE STORM RESERVE, PER ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE JURISDICTIONAL FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness: Kim Ousdahl, Robert E. Barrett Jr.,

Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	5,661,800	5,661,800	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	3,120,424	3,120,424	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	462,560	462,560	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	134,820	134,820	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	206,703	206,703	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	116,245	116,245	1.000000
9	440 - 446	RETAIL SALES - OIL BACKUP REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	316,266	316,266	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	245,047	245,047	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(62,387)	(62,387)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	62,387	62,387	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	208,213	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	173,476	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	58,211	55,133	0.947122
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
19	447	CAPACITY SALES - INTERCHG -	4,682	4,434	0.947122
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	3,300	3,137	0.950595
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	10,711,748	10,326,570	0.964042
26					
27		OTHER OPER REVENUES			
28					
29	400	OPERATING REVENUES - GAS RESERVES	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	1,004	1,004	1.000000
31	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	(560)	0	0.000000
32	456	OTH ELECTRIC REVENUES - NET METERING	0	0	0.000000
33	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
34	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
35	450	FIELD COLLECTION LATE PAYMENT CHARGES	59,902	59,902	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Kim Ousdahl, Robert E. Barrett Jr.,
Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - INITIAL CONNECTION	1,003	1,003	1.000000
2	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	14,694	14,694	1.000000
3	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	17,542	17,542	1.000000
4	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	6,046	6,046	1.000000
5	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	1,398	1,398	1.000000
6	451	MISC SERVICE REVENUES - OTHER BILLINGS	1,811	1,811	1.000000
7	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(1,426)	(1,426)	1.000000
8	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	1,974	1,910	0.967454
9	454	RENT FROM ELECTRIC PROPERTY - GENERAL	23,465	22,701	0.967454
10	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	33,211	33,211	1.000000
11	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
12	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
13	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
14	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
15	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM)	44,878	0	0.000000
16	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM)	3,666	3,287	0.896741
17	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC)	1,154	1,097	0.950595
18	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & SUPPLEMENTAL)	424	403	0.950595
19	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	256	256	1.000000
20	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	1,685	1,601	0.950595
22	456	OTH ELECTRIC REVENUES - MISC	28,440	28,440	1.000000
23	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
24	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	1,198	1,135	0.947122
25	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	12,425	12,425	1.000000
26	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
32	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	0	0	1.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
34	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	6,809	6,809	1.000000
35	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	(17)	(17)	1.000000

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1	456	OTH ELECTRIC REVENUES - FUEL - GPIF	(11,303)	(11,303)	1.000000
2	456	OTH ELECTRIC REVENUES - SWAPC ECCR	0	0	0.000000
3	456	OTH ELECTRIC REVENUES - TRANS. SERV RADIAL LINE CH	241	0	0.000000
4	456	OTH ELECTRIC REVENUES - SEMINOLE TRANSMISSION CREDIT	0	0	0.000000
5		TOTAL OTHER OPER REVENUES	249,920	203,930	0.815982
6					
7		TOTAL OPER REVENUES	10,961,668	10,530,500	0.960666
8					
9		STEAM POWER GENERATION			
10					
11	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	7,008	6,662	0.950595
12	501	STEAM POWER - FUEL - OIL, GAS & COAL	354,158	335,431	0.947122
13	501	STEAM POWER - FUEL - NON RECV EXP	9,641	9,145	0.948587
14	502	STEAM POWER - STEAM EXPENSES	5,883	5,593	0.950595
15	505	STEAM POWER - ELECTRIC EXPENSES	1,709	1,624	0.950595
16	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	17,413	16,552	0.950595
17	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	4,283	4,056	0.947122
18	506	STEAM POWER - MISC - ADDITIONAL SECURITY	464	440	0.947122
19	507	STEAM POWER - RENTS	66	63	0.950595
20	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
21	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,552	7,164	0.948587
22	511	STEAM POWER - MAINTENANCE OF STRUCTURES	5,533	5,259	0.950595
23	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	2,319	2,196	0.947122
24	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
25	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	17,294	16,405	0.948587
26	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	6,471	6,129	0.947122
27	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	4,695	4,453	0.948587
28	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	5	5	0.947122
29	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	1,730	1,641	0.948587
30	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	152	144	0.947122
31		STEAM POWER GENERATION	446,375	422,962	0.947549
32					
33		NUCLEAR POWER GENERATION			
34					
35	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	77,980	74,127	0.950595

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1	518	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	190,042	179,993	0.947122
2	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	0	0	0.000000
3	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	35,400	33,528	0.947122
4	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
5	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
6	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
7	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
8	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	0	0	0.000000
9	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	11,754	11,149	0.948587
10	518	NUCLEAR POWER - COOLANTS AND WATER	9,741	9,260	0.950595
11	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
12	523	NUCLEAR POWER - ELECTRIC EXPENSES	104	99	0.950595
13	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	87,668	83,337	0.950595
14	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	18	17	0.947122
15	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCR)	0	0	0.000000
16	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	0	0	0.000000
17	525	NUCLEAR POWER - RENTS	0	0	0.000000
18	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	84,301	79,967	0.948587
19	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	8,282	7,873	0.950595
20	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	27,162	25,726	0.947122
21	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	20,983	19,904	0.948587
22	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	7,382	7,002	0.948587
23	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	18,015	17,089	0.948587
24	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	0	0.000000
25	529	NUCLEAR POWER - MAINT OF STRUCTURES - CAPACITY	0	0	0.000000
26	520	NUCLEAR POWER - STEAM EXPENSES	49,339	46,902	0.950595
27		NUCLEAR POWER GENERATION	628,171	595,972	0.948743
28					
29		OTHER POWER GENERATION			
30					
31	750	OTHER POWER - GAS RESERVES - OPERATION SUPERVISION & ENGINEERING	0	0	0.000000
32	754	OTHER POWER - GAS RESERVES - FIELD COMPRESSOR STATION EXPENSES	0	0	0.000000
33	756	OTHER POWER - GAS RESERVES - FIELD MEASURING & REGULATING STATION EXP	0	0	0.000000
34	760	OTHER POWER - GAS RESERVES - RENTS	0	0	0.000000
35	751	OTHER POWER - GAS RESERVES - PRODUCTION MAPS & RECORDS	0	0	0.000000

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1	753	OTHER POWER - GAS RESERVES - FIELD LINES EXPENSES	0	0	0.000000
2	755	OTHER POWER - GAS RESERVES - FIELD COMPRESSOR STATION FUEL & POWER	0	0	0.000000
3	758	OTHER POWER - GAS RESERVES - GAS WELLS ROYALTIES	0	0	0.000000
4	761	OTHER POWER - GAS RESERVES - MAINT SUPERVISION & ENGINEERING	0	0	0.000000
5	763	OTHER POWER - GAS RESERVES - MAINT OF PRODUCING GAS WELLS	0	0	0.000000
6	769	OTHER POWER - GAS RESERVES - MAINT OF OTHER EQUIPMENT	0	0	0.000000
7	795	OTHER POWER - GAS RESERVES - DELAY RENTALS	0	0	0.000000
8	796	OTHER POWER - GAS RESERVES - NONPRODUCTIVE WELL DRILLING	0	0	0.000000
9	798	OTHER POWER - GAS RESERVES - OTHER EXPLORATION	0	0	0.000000
10	752	OTHER POWER - GAS RESERVES - WELLS EXPENSES	2,679	2,537	0.947122
11	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	16,235	15,432	0.950595
12	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	240	227	0.947122
13	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,323,846	2,200,965	0.947122
14	547	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	4,397	4,171	0.948587
15	548	OTHER POWER - GENERATION EXPENSES	19,701	18,727	0.950595
16	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	29,410	27,957	0.950595
17	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	1,851	1,753	0.947122
18	549	OTHER POWER - WC H2O RECLAMATION	4,243	4,034	0.950595
19	549	OTHER POWER - ADDITIONAL SECURITY	1,270	1,203	0.947122
20	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVCING	0	0	0.000000
21	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	10,309	9,779	0.948587
22	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	228	216	0.947122
23	552	OTHER POWER - MAINTENANCE OF STRUCTURES	14,994	14,253	0.950595
24	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	323	306	0.947122
25	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	62,857	59,625	0.948587
26	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
27	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	3,992	3,781	0.947122
28	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	7,833	7,430	0.948587
29	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	29	28	0.947122
30		OTHER POWER GENERATION	2,504,438	2,372,426	0.947289
31					
32		OTHER POWER SUPPLY			
33					
34	557	OTHER POWER - OTHER EXPENSES - CEDAR BAY	90,032	85,271	0.947122
35	557	OTHER EXPENSES - DEFERRED EXPENSE - CEDAR BAY BASE	0	0	0.000000

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1	759	OTHER POWER - OTHER EXPENSES - GAS RESERVES	58,188	55,111	0.947122
2	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	201,253	190,611	0.947122
3	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
4	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0	0.000000
5	555	OTHER POWER - UPS CAPACITY CHGS -	161,357	152,825	0.947122
6	555	OTHER POWER - SJRPP CAP - - 88TSR	0	0	0.000000
7	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	3,954	3,759	0.950595
8	557	OTHER POWER - OTHER EXPENSES	2,569	2,442	0.950595
9	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	232	232	1.000000
10	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	0	0	1.000000
11	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0	0.000000
12	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	0	0.000000
13	555	OTHER POWER - PURCHASED POWER - SWAPC ECCR	0	0	0.000000
14	555	OTHER POWER - PURCHASED POWER - SWAPC ECCR OFFSET	0	0	0.000000
15		OTHER POWER SUPPLY	517,585	490,251	0.947189
16					
17		TRANSMISSION			
18					
19	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	6,918	6,203	0.896741
20	561	TRANS EXP - LOAD DISPATCHING	10,823	9,706	0.896741
21	562	TRANS EXP - STATION EXPENSES	3,325	2,982	0.896741
22	563	TRANS EXP - OVERHEAD LINE EXPENSES	375	336	0.896741
23	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
24	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	18,491	16,582	0.896741
25	565	TRANS EXPENSE BY OTHERS FPL SALES -	1,875	1,776	0.947122
26	565	TRANS EXP - INTERCHANGE RECOVERABLE	2,129	2,016	0.947122
27	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
28	566	TRANS EXP - MISC TRANSMISSION EXPENSES	4,108	3,684	0.896741
29	567	TRANS EXP - RENTS	12	11	0.896741
30	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	609	546	0.896741
31	569	TRANS EXP - MAINTENANCE OF STRUCTURES	4,126	3,700	0.896741
32	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	4,695	4,210	0.896741
33	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	1,184	1,122	0.947122
34	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	11,420	10,241	0.896741
35	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,254	1,125	0.896741

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1	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	644	577	0.896741
2		TRANSMISSION	71,988	64,816	0.900371
3					
4		DISTRIBUTION			
5					
6	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	21,702	21,702	1.000000
7	581	DIST EXP - LOAD DISPATCHING	5,768	5,768	1.000000
8	582	DIST EXP - SUBSTATION EXPENSES	2,696	2,696	1.000000
9	583	DIST EXP - OVERHEAD LINE EXPENSES	14,427	14,427	1.000000
10	584	DIST EXP - UNDERGROUND LINE EXPENSES	5,793	5,793	1.000000
11	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	268	268	1.000000
12	586	DIST EXP - METER EXPENSES	3,470	3,462	0.997720
13	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,443	2,443	1.000000
14	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	1,536	1,536	1.000000
15	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	37,628	37,628	1.000000
16	589	DIST EXP - RENTS	10,358	10,358	1.000000
17	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	16,098	16,098	1.000000
18	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	1,262	1,262	1.000000
19	591	DIST EXP - MAINTENANCE OF STRUCTURES	0	0	0.000000
20	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	11,074	11,074	1.000000
21	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,327	3,151	0.947122
22	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	116,078	116,078	1.000000
23	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	25,091	25,091	1.000000
24	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	39	39	1.000000
25	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	11,158	11,158	1.000000
26	597	DIST EXP - MAINTENANCE OF METERS	3,999	3,990	0.997720
27	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	6,171	6,171	1.000000
28		DISTRIBUTION	300,385	300,192	0.999358
29					
30		CUSTOMER ACCOUNTS EXPENSES			
31					
32	901	CUST ACCT EXP - SUPERVISION	6,380	6,380	0.999998
33	902	CUST ACCT EXP - METER READING EXPENSES	12,031	12,031	0.999984
34	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	83,759	83,759	1.000000
35	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	6,446	6,446	1.000000

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Witness: Kim Ousdahl, Robert E. Barrett Jr.,

Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	107	107	1.000000
2	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
3		CUSTOMER ACCOUNTS EXPENSES	108,723	108,723	0.999998
4					
5		CUSTOMER SERVICE & INFORMATION EXPENSES			
6					
7	907	CUST SERV & INFO - SUPERVISION	2,874	2,874	1.000000
8	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	5,239	5,239	1.000000
9	908	CUST SERV & INFO - CUST ASSISTANCE EXP	2,787	2,787	1.000000
10	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	34,884	34,884	1.000000
11	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	83	83	1.000000
12	909	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	8,566	8,566	1.000000
13	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	8,194	8,194	1.000000
14	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,438	3,438	1.000000
15		CUSTOMER SERVICE & INFORMATION EXPENSES	66,065	66,065	1.000000
16					
17		SALES EXPENSES			
18					
19	911	SUPERVISION-SALES EXPENSES	0	0	0.000000
20	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
21	916	MISCELLANEOUS AND SELLING EXPENSES	14,242	14,242	1.000000
22		SALES EXPENSES	14,242	14,242	1.000000
23					
24		ADMINISTRATIVE & GENERAL			
25					
26	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES - GAS RESERVES	0	0	0.000000
27	924	A&G EXP - PROPERTY INSURANCE - GAS RESERVES	0	0	0.000000
28	930	A&G EXP - MISC GENERAL EXPENSES - WHOLESALE	0	0	0.000000
29	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	213,332	206,389	0.967454
30	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	44,908	43,446	0.967454
31	921	A&G EXP - ADMINISTRATION FEES - FREC	516	516	1.000000
32	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(99,224)	(95,994)	0.967454
33	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	(451)	1.000000
34	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	39,002	37,733	0.967454
35	923	A&G EXP - OUTSIDE SERVICES - GAS RESERVES	1,412	1,337	0.947122

FLORIDA PUBLIC SERVICE COMMISSION

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Renae B. Deaton

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1	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
2	923	A&G EXP - SERVICING FEES - FREC	0	0	0.000000
3	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
4	924	A&G EXP - PROPERTY INSURANCE	14,539	13,994	0.962519
5	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	1,110	1,055	0.950595
6	924	A&G EXP - STORM DEFICIENCY RECOVERY	483	465	0.962519
7	925	A&G EXP - INJURIES AND DAMAGES	28,139	27,224	0.967454
8	925	A&G EXP - INJURIES & DAMAGES - CPRC	726	688	0.947122
9	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.000000
10	925	A&G EXP - INJURIES & DAMAGES - ECCR	109	109	1.000000
11	925	A&G EXP - INJURIES & DAMAGES - ECRC	13	12	0.947122
12	925	A&G EXP - INJURIES & DAMAGES - FUEL	0	0	0.947122
13	926	A&G EXP - EMP PENSIONS & BENEFITS	60,156	58,198	0.967454
14	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	30	29	0.947122
15	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	237	225	0.947122
16	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	222	210	0.947122
17	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	0	0.000000
18	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	1,653	1,653	1.000000
19	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
20	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	1,858	1,858	1.000000
21	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	111	0	0.000000
22	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	321	0	0.000000
23	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	2,253	2,253	1.000000
24	930	A&G EXP - MISC GENERAL EXPENSES	13,407	12,970	0.967454
25	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
26	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
27	931	A&G EXP - RENTS	10,119	9,789	0.967454
28	931	A&G EXP - RENTS - ECCR	0	0	0.000000
29	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	14,198	13,735	0.967454
30	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
31		ADMINISTRATIVE & GENERAL	349,177	337,442	0.966392
32					
33		TOTAL O&M EXPENSES	5,007,149	4,773,092	0.953255
34					
35		INTANGIBLE DEPRECIATION			

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1					
2	403 & 404	DEPR & AMORT EXP - INTANGIBLE	102,433	99,100	0.967454
3	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(864)	(836)	0.967454
4	403 & 404	DEPR & AMORT EXP - INTANGIBLE CAPACITY	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	0	0	0.000000
6	403 & 404	DEPR & AMORT EXP - INT ECCR	1,109	1,109	1.000000
7	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC- INTANG- FERC RECLASS	1,144	0	0.000000
8	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK	0	0	0.000000
10	403 & 404	DEPR & AMORT EXP - INT ECRC	225	213	0.947122
11	403 & 404	DEPR & AMORT EXP - ARO - GAS RESERVES	10	9	0.947122
12		INTANGIBLE DEPRECIATION	104,057	99,595	0.957120
13					
14		STEAM DEPRECIATION			
15					
16	403 & 404	DEPR & AMORT EXP - STEAM	57,281	54,451	0.950595
17	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	9,712	9,232	0.950595
18	403 & 404	DEPR & AMORT EXP - SURPLUS DISMANTLEMENT - FERC RECLASS	0	0	0.000000
19	403 & 404	DEPR & AMORT EXP - SURPLUS DISMANTLEMENT DEPR	0	0	0.000000
20	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	23,035	21,817	0.947122
21	403 & 404	DEPR & AMORT EXP - STEAM PLANT - CAPACITY	0	0	0.000000
22	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
23	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
24	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	1,656	1,656	1.000000
25		STEAM DEPRECIATION	91,684	87,156	0.950615
26					
27		NUCLEAR DEPRECIATION			
28					
29	403 & 404	DEPR & AMORT EXP - TURKEY POINT	78,101	74,243	0.950595
30	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	31,418	29,866	0.950595
31	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	3,338	0	0.000000
32	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	13,652	12,977	0.950595
33	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	39,941	37,968	0.950595
34	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	1,708	1,618	0.947122
35	403 & 404	DEPR & AMORT EXP - NUCLEAR FLOWBACK	0	0	0.000000

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1	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - CAPACITY	0	0	0.000000
2		NUCLEAR DEPRECIATION	168,158	156,672	0.931693
3					
4		OTHER PROD DEPRECIATION			
5					
6	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	432,996	411,604	0.950595
7	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	8,273	7,864	0.950595
8	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	454	430	0.947122
9	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	1,659	1,571	0.947122
10	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	21,321	20,193	0.947122
11	403 & 404	DEPR & AMORT EXP - OTH PROD - CAPACITY	0	0	0.000000
12		OTHER PROD DEPRECIATION	464,702	441,662	0.950420
13					
14		TRANSMISSION DEPRECIATION			
15					
16	403 & 404	DEPR & AMORT EXP - TRANSMISSION	128,605	115,325	0.896741
17	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	235	223	0.947122
18	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
19	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSU	12,095	11,497	0.950595
20	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,916	1,916	1.000000
21	403 & 404	DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	143	0	0.000000
22	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	19	0	0.000000
23		TRANSMISSION DEPRECIATION	143,013	128,962	0.901747
24					
25		DISTRIBUTION DEPRECIATION			
26					
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361	3,726	3,726	1.000000
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	46,984	46,984	1.000000
29	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	79,301	79,301	1.000000
30	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	82,278	82,278	1.000000
31	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	26,899	26,899	1.000000
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	68,297	68,297	1.000000
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	83,462	83,462	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	39,338	39,338	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370	54,948	54,823	0.997720

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1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371	3,356	3,356	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	19,000	19,000	1.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	189	179	0.947122
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	3,881	3,881	1.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
10	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
11	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	4,405	4,405	1.000000
12	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	0	0	0.000000
14		DISTRIBUTION DEPRECIATION	516,067	515,931	0.999738
15					
16		GENERAL DEPRECIATION			
17					
18	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	10,194	9,862	0.967454
19	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	49,002	47,408	0.967454
20	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	531	531	1.000000
21	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	194	183	0.947122
22	403 & 404	DEPR & AMORT EXP - GENERAL OTHER CAPACITY	0	0	0.000000
23	403 & 404	DEPR & AMORT EXP - GAS RESERVES	0	0	0.000000
24	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	0	0	0.000000
25		GENERAL DEPRECIATION	59,921	57,984	0.967676
26					
27		NUCLEAR DECOMMISSIONING			
28					
29	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
30	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
31		NUCLEAR DECOMMISSIONING			
32					
33		TOTAL DEPRECIATION & AMORTIZATION	1,547,602	1,487,963	0.961463
34					
35		AMORT OF PROP & REGULATORY ASSETS			

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1					
2	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
3	405	ACCRETION EXPENSE - ARO REG DEBIT	82,553	79,866	0.967454
4	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(10,600)	(10,221)	0.964213
5	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(81,689)	(79,030)	0.967454
6	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
7	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
8	407	AMORT OF GLADES POWER PARK	0	0	0.000000
9	407	ANALOG METER RETIREMENTS	0	0	0.000000
10	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
11	407	AMORT OF STORM SECURITIZATION	107,376	107,376	1.000000
12	407	AMORTIZATION - GAS RESERVES	115,697	109,579	0.947122
13	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
14	407	AMORTIZATION OF NUCLEAR RESERVE	0	0	0.000000
15	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
16	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
17	407	NUCLEAR RECOVERY AMORTIZATION	8,940	8,940	1.000000
18	407	AMORT NCRC BASE RATE REV REQ	4,392	4,392	1.000000
19	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,845	0.947122
20	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,567)	0.947122
21	407	AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS	0	0	0.000000
22	407	AMORT OF REG ASSETS - SURPLUS DISMANTLEMENT - FERC RECLASS	0	0	0.000000
23	407	AMORT OF REG ASSETS - AVOIDED AFUDC DEPR - FERC RECLASS	(4,500)	0	0.000000
24	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	(1,230)	(1,190)	0.967454
25	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
26		AMORT OF PROP & REGULATORY ASSETS	212,787	211,992	0.996263
27					
28		TAXES OTHER THAN INCOME TAX			
29					
30	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	48,637	47,054	0.967454
31	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	165	157	0.947122
32	408	TAX OTH TH INC TAX - PAYROLL - ECCR	1,177	1,177	1.000000
33	408	TAX OTH TH INC TAX - PAYROLL - ECRC	167	159	0.947122
34	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.000000
35	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	546,170	526,624	0.964213

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1	408	TAX OTH TH INC TAX - FRANCHISE TAX	450,663	450,663	1.000000
2	408	TAX OTH TH INC TAX - PAYROLL - FUEL	22	21	0.947122
3	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	0	0	0.000000
4	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	0	0	0.000000
5	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	0	0	0.000000
6	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
7	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
8	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	245,047	245,047	1.000000
9	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,564	11,564	1.000000
10	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
11	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
12	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
13	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	4,451	4,451	1.000000
14	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	333	333	1.000000
15	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	52	52	1.000000
16	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	2,248	2,248	1.000000
17	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.000000
18	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	237	237	1.000000
19	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.000000
20	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.000000
21	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	154	154	1.000000
22	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	64	62	0.967454
23	408	TAX OTH TH INC TAX - OTHER - GAS RESERVES	4,192	3,970	0.947122
24	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
25		TAXES OTHER THAN INCOME TAX	1,315,343	1,293,971	0.983752
26					
27		OPERATING INCOME TAXES			
28					
29	411	AMORTIZATION OF ITC	(3,803)	(3,667)	0.964213
30	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	261,614	250,941	0.959206
31	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	42,605	40,867	0.959206
32	410	INCOME TAXES - DEFERRED FEDERAL	516,217	495,131	0.959154
33	410	INCOME TAXES - DEFERRED STATE	86,432	82,901	0.959143
34		OPERATING INCOME TAXES	903,065	866,174	0.959149
35					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE JURISDICTIONAL FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness: Kim Ousdahl, Robert E. Barrett Jr.,
Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		GAIN LOSS ON DISPOSITION OF PROPERTY			
2					
3	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(5,759)	(5,759)	1.000000
4	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.000000
5	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(4)	(4)	0.947122
6		GAIN LOSS ON DISPOSITION OF PROPERTY	(5,763)	(5,763)	0.999962
7					
8		NET OPERATING INCOME	1,981,485	1,903,071	0.960427
9					
10					
11		Note: Totals may not add due to rounding.			
12					
13					
14					
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	5,574,636	5,574,636	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	3,510,475	3,510,475	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	466,254	466,254	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	158,849	158,849	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	208,309	208,309	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	114,877	114,877	1.000000
9	440 - 446	RETAIL SALES - OIL BACKUP REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	483,988	483,988	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	255,626	255,626	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(57,870)	(57,870)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	57,870	57,870	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	224,671	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	187,182	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	80,639	76,195	0.944896
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
19	447	CAPACITY SALES - INTERCHG -	4,933	4,669	0.946460
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	2,633	2,492	0.946310
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	0	0	0.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	42	42	1.000000
25		REVENUE FROM SALES	11,273,115	10,856,412	0.963036
26					
27		OTHER OPER REVENUES			
28					
29	400	OPERATING REVENUES - GAS RESERVES	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	20,921	20,921	1.000000
31	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	2,196	0	0.000000
32	456	OTH ELECTRIC REVENUES - NET METERING	(44)	(44)	1.000000
33	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
2	450	FIELD COLLECTION LATE PAYMENT CHARGES	58,299	58,299	1.000000
3	451	MISC SERVICE REVENUES - INITIAL CONNECTION	781	781	1.000000
4	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	13,626	13,626	1.000000
5	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	17,392	17,392	1.000000
6	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	5,764	5,764	1.000000
7	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	1,069	1,069	1.000000
8	451	MISC SERVICE REVENUES - OTHER BILLINGS	3,075	3,075	1.000000
9	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	(2,370)	(2,370)	1.000000
10	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	2,532	2,438	0.962879
11	454	RENT FROM ELECTRIC PROPERTY - GENERAL	15,700	15,697	0.999844
12	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	30,911	30,911	1.000000
13	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
14	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
15	456	OTH ELECTRIC REVENUES - TRANSMISSION	0	0	0.000000
16	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
17	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM)	48,859	0	0.000000
18	456	OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM)	5,017	4,451	0.887180
19	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC)	1,734	1,641	0.946310
20	456	OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEMENTAL)	934	884	0.946310
21	456	OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	276	276	1.000000
22	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	1,800	1,703	0.946310
24	456	OTH ELECTRIC REVENUES - MISC	37,127	37,127	1.000000
25	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	1,066	1,007	0.944896
27	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	9,141	9,141	1.000000
28	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
29	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
30	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
31	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	6	6	1.000000
32	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	1.000000
33	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	0	0	0.000000
2	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	(906)	0	0.000000
3	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	682	682	1.000000
4	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	0	0	0.000000
5	456	OTH ELECTRIC REVENUES - FUEL - GPIF	24,473	24,473	1.000000
6	456	OTH ELECTRIC REVENUES - SWAPC ECCR	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - TRANS. SERV RADIAL LINE CH	242	0	0.000000
8	456	OTH ELECTRIC REVENUES - SEMINOLE TRANSMISSION CREDIT	0	0	0.000000
9		TOTAL OTHER OPER REVENUES	300,301	248,948	0.828996
10					
11		TOTAL OPER REVENUES	11,573,415	11,105,360	0.959558
12					
13		STEAM POWER GENERATION			
14					
15	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	7,879	7,456	0.946310
16	501	STEAM POWER - FUEL - OIL, GAS & COAL	435,828	411,812	0.944896
17	501	STEAM POWER - FUEL - NON RECV EXP	9,036	8,570	0.948460
18	502	STEAM POWER - STEAM EXPENSES	9,045	8,559	0.946310
19	505	STEAM POWER - ELECTRIC EXPENSES	1,933	1,829	0.946310
20	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	21,075	19,944	0.946310
21	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC	6,322	6,007	0.950149
22	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,258	1,191	0.946460
23	507	STEAM POWER - RENTS	89	84	0.946310
24	509	STEAM POWER - EMISSION ALLOWANCES - ECRC	0	0	0.000000
25	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	7,041	6,678	0.948460
26	511	STEAM POWER - MAINTENANCE OF STRUCTURES	8,534	8,076	0.946310
27	511	STEAM POWER - MAINT OF STRUCTURES - ECRC	2,775	2,637	0.950149
28	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
29	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	19,491	18,486	0.948460
30	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC	3,367	3,199	0.950149
31	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	6,305	5,980	0.948460
32	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	173	165	0.950149
33	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	2,103	1,995	0.948460

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC	310	294	0.950149
2		STEAM POWER GENERATION	542,563	512,961	0.945441
3					
4		NUCLEAR POWER GENERATION			
5					
6	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	70,995	67,183	0.946310
7	518	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	192,862	182,235	0.944896
8	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	0	0	0.000000
9	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	35,020	33,145	0.946460
10	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
11	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
12	518	NUCLEAR FUEL EXP - RECOVERABLE-AFUDC-FPSC	0	0	0.000000
13	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
14	518	NUCLEAR FUEL - PLANT RECOVERABLE ADJUSTMENT	0	0	0.000000
15	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	11,754	11,148	0.948460
16	518	NUCLEAR POWER - COOLANTS AND WATER	14,139	13,380	0.946310
17	520	NUCLEAR POWER - STEAM EXPENSES - ECRC	0	0	0.000000
18	523	NUCLEAR POWER - ELECTRIC EXPENSES	172	163	0.946310
19	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	64,922	61,437	0.946310
20	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC	2,006	1,906	0.950149
21	524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	1	1	1.000000
22	524	NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	2	0	0.000000
23	525	NUCLEAR POWER - RENTS	0	0	0.000000
24	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	71,923	68,216	0.948460
25	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	5,421	5,130	0.946310
26	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC	24,500	23,279	0.950149
27	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	27,193	25,792	0.948460
28	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	15,186	14,403	0.948460
29	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	24,757	23,481	0.948460
30	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC	1	1	0.950149
31	529	NUCLEAR POWER - MAINT OF STRUCTURES - CAPACITY	0	0	0.000000
32	520	NUCLEAR POWER - STEAM EXPENSES	57,720	54,621	0.946310
33		NUCLEAR POWER GENERATION	618,575	585,520	0.946564

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1					
2		OTHER POWER GENERATION			
3					
4	750	OTHER POWER - GAS RESERVES - OPERATION SUPERVISION & ENGINEERING	15	15	0.944896
5	754	OTHER POWER - GAS RESERVES - FIELD COMPRESSOR STATION EXPENSES	995	941	0.944896
6	756	OTHER POWER - GAS RESERVES - FIELD MEASURING & REGULATING STATION EXP	0	0	0.944896
7	760	OTHER POWER - GAS RESERVES - RENTS	89	84	0.944896
8	751	OTHER POWER - GAS RESERVES - PRODUCTION MAPS & RECORDS	0	0	0.000000
9	753	OTHER POWER - GAS RESERVES - FIELD LINES EXPENSES	22	21	0.944896
10	755	OTHER POWER - GAS RESERVES - FIELD COMPRESSOR STATION FUEL & POWER	0	0	0.944896
11	758	OTHER POWER - GAS RESERVES - GAS WELLS ROYALTIES	0	0	0.000000
12	761	OTHER POWER - GAS RESERVES - MAINT SUPERVISION & ENGINEERING	0	0	0.000000
13	763	OTHER POWER - GAS RESERVES - MAINT OF PRODUCING GAS WELLS	0	0	0.000000
14	769	OTHER POWER - GAS RESERVES - MAINT OF OTHER EQUIPMENT	0	0	0.000000
15	795	OTHER POWER - GAS RESERVES - DELAY RENTALS	0	0	0.000000
16	796	OTHER POWER - GAS RESERVES - NONPRODUCTIVE WELL DRILLING	0	0	0.000000
17	798	OTHER POWER - GAS RESERVES - OTHER EXPLORATION	0	0	0.000000
18	752	OTHER POWER - GAS RESERVES - WELLS EXPENSES	3,027	2,860	0.944896
19	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	13,771	13,032	0.946310
20	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	190	180	0.950149
21	547	OTHER POWER - FUEL - OIL, GAS & COAL	2,606,953	2,463,301	0.944896
22	547	OTHER POWER - FUEL - NON RECOV ANNUAL EMISSIONS FEE	4,699	4,457	0.948460
23	548	OTHER POWER - GENERATION EXPENSES	22,269	21,074	0.946310
24	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	27,707	26,219	0.946310
25	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC	2,167	2,059	0.950149
26	549	OTHER POWER - WC H2O RECLAMATION	3,943	3,731	0.946310
27	549	OTHER POWER - ADDITIONAL SECURITY	2,257	2,136	0.946460
28	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	0	0	0.000000
29	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	8,191	7,769	0.948460
30	552	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	184	175	0.950149
31	552	OTHER POWER - MAINTENANCE OF STRUCTURES	12,623	11,945	0.946310
32	552	OTHER POWER - MAINT OF STRUCTURES - ECRC	539	512	0.950149
33	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	46,463	44,069	0.948460

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
2	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC	4,567	4,339	0.950149
3	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	5,381	5,104	0.948460
4	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC	45	43	0.950149
5		OTHER POWER GENERATION	2,766,100	2,614,066	0.945037
6					
7		OTHER POWER SUPPLY			
8					
9	557	OTHER POWER - OTHER EXPENSES - CEDAR BAY	25,069	23,726	0.946460
10	557	OTHER EXPENSES - DEFERRED EXPENSE - CEDAR BAY BASE	4,942	4,766	0.964365
11	759	OTHER POWER - OTHER EXPENSES - GAS RESERVES	3,324	3,141	0.944896
12	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	275,331	260,159	0.944896
13	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
14	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0	0.000000
15	555	OTHER POWER - UPS CAPACITY CHGS -	413,402	391,269	0.946460
16	555	OTHER POWER - SJRPP CAP - - 88TSR	0	0	0.000000
17	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,330	2,205	0.946310
18	557	OTHER POWER - OTHER EXPENSES	2,619	2,479	0.946310
19	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	219,521	219,521	1.000000
20	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	0	0	1.000000
21	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	(22,967)	(22,967)	1.000000
22	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	385	0	0.000000
23	555	OTHER POWER - PURCHASED POWER - SWAPC ECCR	0	0	0.000000
24	555	OTHER POWER - PURCHASED POWER - SWAPC ECCR OFFSET	0	0	0.000000
25		OTHER POWER SUPPLY	923,956	884,299	0.957079
26					
27		TRANSMISSION			
28					
29	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	5,476	4,858	0.887180
30	561	TRANS EXP - LOAD DISPATCHING	9,635	8,548	0.887180
31	562	TRANS EXP - STATION EXPENSES	3,893	3,454	0.887180
32	563	TRANS EXP - OVERHEAD LINE EXPENSES	670	594	0.887180
33	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	17,769	15,765	0.887180
2	565	TRANS EXPENSE BY OTHERS FPL SALES	18,420	17,434	0.946460
3	565	TRANS EXP - INTERCHANGE RECOVERABLE	12,576	11,883	0.944896
4	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
5	566	TRANS EXP - MISC TRANSMISSION EXPENSES	6,648	5,898	0.887180
6	567	TRANS EXP - RENTS	2	2	0.887180
7	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	928	824	0.887180
8	569	TRANS EXP - MAINTENANCE OF STRUCTURES	4,156	3,687	0.887180
9	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	6,062	5,378	0.887180
10	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC	1,283	1,219	0.950149
11	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	14,802	13,132	0.887180
12	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,809	1,605	0.887180
13	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	634	562	0.887180
14		TRANSMISSION	<u>104,763</u>	<u>94,843</u>	<u>0.905303</u>
15					
16		DISTRIBUTION			
17					
18	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	15,288	15,288	1.000000
19	581	DIST EXP - LOAD DISPATCHING	4,434	4,434	1.000000
20	582	DIST EXP - SUBSTATION EXPENSES	3,127	3,127	1.000000
21	583	DIST EXP - OVERHEAD LINE EXPENSES	13,577	13,577	1.000000
22	584	DIST EXP - UNDERGROUND LINE EXPENSES	6,648	6,648	1.000000
23	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	121	121	1.000000
24	586	DIST EXP - METER EXPENSES	2,097	2,092	0.997720
25	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	1,876	1,876	1.000000
26	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE - ECCR	(1,218)	(1,218)	1.000000
27	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	34,466	34,466	1.000000
28	589	DIST EXP - RENTS	9,660	9,660	1.000000
29	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	18,487	18,487	1.000000
30	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE - ECCR	1,654	1,654	1.000000
31	591	DIST EXP - MAINTENANCE OF STRUCTURES	36	36	1.000000
32	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	10,929	10,929	1.000000
33	592	DIST EXP - MAINT OF STATION EQUIP - ECRC	2,924	2,778	0.950149

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1	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	111,696	111,696	1.000000
2	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	18,809	18,809	1.000000
3	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	39	39	1.000000
4	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	10,209	10,209	1.000000
5	597	DIST EXP - MAINTENANCE OF METERS	3,675	3,667	0.997720
6	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT DISTRIBUTION	6,237	6,237	1.000000
7			<u>274,770</u>	<u>274,611</u>	<u>0.999422</u>
8					
9		CUSTOMER ACCOUNTS EXPENSES			
10					
11	901	CUST ACCT EXP - SUPERVISION	5,666	5,664	0.999756
12	902	CUST ACCT EXP - METER READING EXPENSES	15,333	15,316	0.998906
13	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	84,194	84,194	1.000000
14	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	5,279	5,279	1.000000
15	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	102	102	1.000000
16	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
17		CUSTOMER ACCOUNTS EXPENSES	<u>110,574</u>	<u>110,556</u>	<u>0.999836</u>
18					
19		CUSTOMER SERVICE & INFORMATION EXPENSES			
20					
21	907	CUST SERV & INFO - SUPERVISION	2,104	2,104	1.000000
22	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	7,245	7,245	1.000000
23	908	CUST SERV & INFO - CUST ASSISTANCE EXP	2,918	2,918	1.000000
24	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	67,832	67,832	1.000000
25	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	0	0	0.000000
26	909	CUST SERV & INFO - INFO & INST ADV - ECCR RECOV	8,573	8,573	1.000000
27	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	9,329	9,329	1.000000
28	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,185	4,185	1.000000
29		CUSTOMER SERVICE & INFORMATION EXPENSES	<u>102,185</u>	<u>102,185</u>	<u>1.000000</u>
30					
31		SALES EXPENSES			
32					
33	911	SUPERVISION-SALES EXPENSES	0	0	0.000000

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1	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
2	916	MISCELLANEOUS AND SELLING EXPENSES	26,149	26,149	1.000000
3		SALES EXPENSES	26,149	26,149	1.000000
4					
5		ADMINISTRATIVE & GENERAL			
6					
7	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES - GAS RESERVES	0	0	0.000000
8	924	A&G EXP - PROPERTY INSURANCE - GAS RESERVES	0	0	0.000000
9	930	A&G EXP - MISC GENERAL EXPENSES - WHOLESALE	94	0	0.000000
10	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	220,266	212,829	0.966237
11	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	41,742	40,332	0.966237
12	921	A&G EXP - ADMINISTRATION FEES - FREC	516	516	1.000000
13	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(87,285)	(84,338)	0.966237
14	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	(451)	1.000000
15	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	34,203	33,048	0.966237
16	923	A&G EXP - OUTSIDE SERVICES - GAS RESERVES	538	508	0.944896
17	923	A&G EXP - LEGAL EXPENSES - SEABROOK	0	0	0.000000
18	923	A&G EXP - SERVICING FEES - FREC	0	0	0.000000
19	923	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	0	0.000000
20	924	A&G EXP - PROPERTY INSURANCE	11,237	10,785	0.959749
21	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	927	877	0.946310
22	924	A&G EXP - STORM DEFICIENCY RECOVERY	462	444	0.959749
23	925	A&G EXP - INJURIES AND DAMAGES	24,148	23,332	0.966237
24	925	A&G EXP - INJURIES & DAMAGES - CPRC	299	283	0.946460
25	925	A&G EXP - INJURIES & DAMAGES - NUC	0	0	0.000000
26	925	A&G EXP - INJURIES & DAMAGES - ECCR	185	185	1.000000
27	925	A&G EXP - INJURIES & DAMAGES - ECRC	13	13	0.950149
28	925	A&G EXP - INJURIES & DAMAGES - FUEL	1	1	0.944896
29	926	A&G EXP - EMP PENSIONS & BENEFITS	59,776	57,757	0.966237
30	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	36	34	0.944896
31	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	247	234	0.950149
32	926	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	275	260	0.946460
33	926	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	0	0.000000

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1	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,158	2,158	1.000000
2	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
3	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,290	2,290	1.000000
4	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	602	0	0.000000
5	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	946	0	0.000000
6	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	(2,913)	(2,913)	1.000000
7	930	A&G EXP - MISC GENERAL EXPENSES	15,009	14,502	0.966237
8	930	MISC GENERAL EXPENSES - FREC	0	0	0.000000
9	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
10	931	A&G EXP - RENTS	9,385	9,068	0.966237
11	931	A&G EXP - RENTS - ECCR	0	0	0.000000
12	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	14,207	13,728	0.966237
13	935	A&G EXP - MAINT GENERAL PLANT - ECRC	0	0	0.000000
14		ADMINISTRATIVE & GENERAL	<u>348,912</u>	<u>335,482</u>	<u>0.961511</u>
15					
16		TOTAL O&M EXPENSES	<u>5,818,546</u>	<u>5,540,672</u>	<u>0.952243</u>
17					
18		INTANGIBLE DEPRECIATION			
19					
20	403 & 404	DEPR & AMORT EXP - INTANGIBLE	74,743	72,220	0.966237
21	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	2,412	2,330	0.966237
22	403 & 404	DEPR & AMORT EXP - INTANGIBLE CAPACITY	7	7	0.946460
23	403 & 404	DEPR & AMORT EXP - SURPLUS FLOWBACK OFFSET	(14,980)	0	0.000000
24	403 & 404	DEPR & AMORT EXP - INT ECCR	2,382	2,382	1.000000
25	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC- INTANG- FERC RECLASS	1,144	0	0.000000
26	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
27	403 & 404	DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK	0	0	0.000000
28	403 & 404	DEPR & AMORT EXP - INT ECRC	228	216	0.950149
29	403 & 404	DEPR & AMORT EXP - ARO - GAS RESERVES	6	6	0.944896
30		INTANGIBLE DEPRECIATION	<u>65,942</u>	<u>77,161</u>	<u>1.170135</u>
31					
32		STEAM DEPRECIATION			
33					

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Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - STEAM	62,438	59,086	0.946310
2	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	9,712	9,190	0.946310
3	403 & 404	DEPR & AMORT EXP - SURPLUS DISMANTLEMENT - FERC RECLASS	0	0	0.000000
4	403 & 404	DEPR & AMORT EXP - SURPLUS DISMANTLEMENT DEPR	0	0	0.946310
5	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC	39,195	37,241	0.950149
6	403 & 404	DEPR & AMORT EXP - STEAM PLANT - CAPACITY	1	1	0.946460
7	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
8	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
9	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	1,660	1,660	1.000000
10		STEAM DEPRECIATION	<u>113,006</u>	<u>107,178</u>	<u>0.948430</u>
11					
12		NUCLEAR DEPRECIATION			
13					
14	403 & 404	DEPR & AMORT EXP - TURKEY POINT	72,950	69,033	0.946310
15	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	31,536	29,842	0.946310
16	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC - OFFSET	3,335	0	0.000000
17	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	14,370	13,598	0.946310
18	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	37,555	35,539	0.946310
19	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC	1,052	1,000	0.950149
20	403 & 404	DEPR & AMORT EXP - NUCLEAR FLOWBACK	4,228	4,001	0.946310
21	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - CAPACITY	110	104	0.946460
22		NUCLEAR DEPRECIATION	<u>165,136</u>	<u>153,117</u>	<u>0.927221</u>
23					
24		OTHER PROD DEPRECIATION			
25					
26	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	324,873	307,431	0.946310
27	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	8,273	7,829	0.946310
28	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	454	431	0.950149
29	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
30	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC	21,299	20,237	0.950149
31	403 & 404	DEPR & AMORT EXP - OTH PROD - CAPACITY	0	0	0.000000
32		OTHER PROD DEPRECIATION	<u>354,899</u>	<u>335,928</u>	<u>0.946545</u>
33					

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(1)	(2)	(3)	(4)	(5)
Line No.	ACCOUNT NO. ACCOUNT TITLE	TOTAL COMPANY (\$000)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR
1	TRANSMISSION DEPRECIATION			
2				
3	403 & 404 DEPR & AMORT EXP - TRANSMISSION	100,568	89,222	0.887180
4	403 & 404 DEPR & AMORT EXP - TRANS - ECRC	223	212	0.950149
5	403 & 404 DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
6	403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU	12,389	11,724	0.946310
7	403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL	1,922	1,922	1.000000
8	403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE	139	0	0.000000
9	403 & 404 DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET	19	0	0.000000
10	TRANSMISSION DEPRECIATION	<u>115,261</u>	<u>103,080</u>	<u>0.894320</u>
11				
12	DISTRIBUTION DEPRECIATION			
13				
14	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361	3,496	3,496	1.000000
15	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 362	38,710	38,710	1.000000
16	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364	56,635	56,635	1.000000
17	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365	63,414	63,414	1.000000
18	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366	24,276	24,276	1.000000
19	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 367	58,711	58,711	1.000000
20	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368	79,189	79,189	1.000000
21	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369	31,916	31,916	1.000000
22	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370	47,780	47,671	0.997720
23	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371	3,030	3,030	1.000000
24	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373	17,290	17,290	1.000000
25	403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC	146	139	0.950149
26	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
27	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	706	706	1.000000
28	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
29	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
30	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
31	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
32	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
33	403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	6,378	6,378	1.000000

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(1)	(2)	(3)	(4)	(5)	
Line No.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY (\$000)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION FLOWBACK	7,610	7,610	1.000000
3		DISTRIBUTION DEPRECIATION	439,289	439,173	0.999735
4					
5		GENERAL DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	8,457	8,171	0.966237
8	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	61,952	59,861	0.966237
9	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	0	0	1.000000
10	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC	161	153	0.950149
11	403 & 404	DEPR & AMORT EXP - GENERAL OTHER CAPACITY	1	1	0.946460
12	403 & 404	DEPR & AMORT EXP - GAS RESERVES	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES	0	0	0.000000
14		GENERAL DEPRECIATION	70,572	68,186	0.966200
15					
16		NUCLEAR DECOMMISSIONING			
17					
18	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
19	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
20		NUCLEAR DECOMMISSIONING			
21					
22		TOTAL DEPRECIATION & AMORTIZATION	1,324,104	1,283,824	0.969579
23					
24		AMORT OF PROP & REGULATORY ASSETS			
25					
26	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
27	405	ACCRETION EXPENSE - ARO REG DEBIT	76,435	73,855	0.966237
28	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(6,596)	(6,351)	0.962879
29	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(77,784)	(75,158)	0.966237
30	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
31	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
32	407	AMORT OF GLADES POWER PARK	0	0	0.000000
33	407	ANALOG METER RETIREMENTS	94,338	91,153	0.966237

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
2	407	AMORT OF STORM SECURITIZATION	97,823	97,823	1.000000
3	407	AMORTIZATION - GAS RESERVES	8,090	7,644	0.944896
4	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	806	806	1.000000
5	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
6	407	AMORTIZATION OF DBT DEFERRED SECURITY	0	0	0.000000
7	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
8	407	NUCLEAR RECOVERY AMORTIZATION	14,289	14,289	1.000000
9	407	AMORT NCRC BASE RATE REV REQ	4,396	4,396	1.000000
10	407	AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS	1,948	1,851	0.950149
11	407	AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP	(10,101)	(9,598)	0.950149
12	407	AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS	14,980	0	0.000000
13	407	AMORT OF REG ASSETS - SURPLUS DISMANTLEMENT - FERC RECLASS	0	0	0.000000
14	407	AMORT OF REG ASSETS - AVOIDED AFUDC DEPR - FERC RECLASS	(4,498)	0	0.000000
15	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP	(1,230)	(1,188)	0.966237
16	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
17		AMORT OF PROP & REGULATORY ASSETS	205,941	192,567	0.935058
18					
19		TAXES OTHER THAN INCOME TAX			
20					
21	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	46,335	44,770	0.966237
22	408	TAX OTH TH INC TAX - PAYROLL - CAPACITY	167	158	0.946460
23	408	TAX OTH TH INC TAX - PAYROLL - ECCR	1,416	1,416	1.000000
24	408	TAX OTH TH INC TAX - PAYROLL - ECRC	168	159	0.950149
25	408	TAX OTH TH INC TAX - PAYROLL - NUC	0	0	0.000000
26	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	432,549	416,493	0.962879
27	408	TAX OTH TH INC TAX - FRANCHISE TAX	454,262	454,262	1.000000
28	408	TAX OTH TH INC TAX - PAYROLL - FUEL	21	20	0.944896
29	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	0	0	0.000000
30	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	0	0	0.000000
31	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	0	0	0.000000
32	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
33	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	255,431	255,431	1.000000
2	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	11,656	11,656	1.000000
3	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
4	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
5	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
6	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	4,423	4,423	1.000000
7	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	336	336	1.000000
8	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	73	73	1.000000
9	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	2,528	2,528	1.000000
10	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.000000
11	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	355	355	1.000000
12	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.000000
13	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.000000
14	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	150	150	1.000000
15	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	49	47	0.966237
16	408	TAX OTH TH INC TAX - OTHER - GAS RESERVES	213	202	0.944896
17	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
18		TAXES OTHER THAN INCOME TAX	1,210,132	1,192,480	0.985413
19					
20		OPERATING INCOME TAXES			
21					
22	411	AMORTIZATION OF ITC	192	185	0.962879
23	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	397,817	382,259	0.960893
24	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	52,959	50,888	0.960893
25	410	INCOME TAXES - DEFERRED FEDERAL	432,004	415,136	0.960952
26	410	INCOME TAXES - DEFERRED STATE	82,924	79,688	0.960974
27		OPERATING INCOME TAXES	965,897	928,156	0.960927
28					
29		GAIN LOSS ON DISPOSITION OF PROPERTY			
30					
31	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(5,735)	(5,735)	1.000000
32	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	5	5	1.000000
33	411	GAIN FROM DISP OF ALLOWANCE - ECRC	(242)	(229)	0.950149

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		GAIN LOSS ON DISPOSITION OF PROPERTY	(5,972)	(5,960)	0.997984
2					
3		NET OPERATING INCOME	2,054,766	1,973,621	0.960509
4					
5					
6		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

Projected Test Year Ended: 12/31/17

Prior Year Ended: ___/___/___

Historical Test Year Ended: ___/___/___

Projected Subsequent Year Ended: ___/___/___

Witness: Tiffany C. Cohen, Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. / Account Title	Per Books	Non Jurisdictional	Jurisdictional (2) - (3)	Fuel Adjustments	Conservation Adjustments	Franchise Fee Adjustments	Other (ECRC, CPRC & Storm Charge) Adjustments	Other (GRT & Interchg) Adjustments	Total Adjustments (5) thru (9)	Total Adjusted + (10)
1	SALES OF ELECTRICITY										
2	440 Residential Sales	5,968,029		5,968,029	(1,659,195)	(50,723)	(264,548)	(339,883)	(143,189)	(2,457,538)	3,510,491
3	442 Commercial Sales	3,983,502		3,983,502	(1,348,981)	(15,250)	(184,173)	(276,337)	(94,983)	(1,919,724)	2,063,778
4	442 Industrial Sales	217,148		217,148	(94,717)	(5,451)	(9,604)	(19,403)	(5,189)	(134,363)	82,785
5	444 Public Street & Highway Lighting	84,859		84,859	(14,210)	(818)	(3,779)	(2,911)	(1,439)	(23,157)	61,702
6	445 Other Sales to Public Authorities	2,341		2,341	(667)	(38)	(104)	(137)	(56)	(1,001)	1,340
7	446 Sales to Railroads & Railways	7,986		7,986	(2,654)	(153)	(353)	(544)	(191)	(3,894)	4,092
8	Total Sales to Ultimate Consumers	10,263,866		10,263,866	(3,120,424)	(72,433)	(462,560)	(639,214)	(245,047)	(4,539,678)	5,724,187
9	447 Sales for Resale	447,882	385,178	62,704					(59,567)	(59,567)	3,137
10	TOTAL SALES OF ELECTRICITY	10,711,748	385,178	10,326,570	(3,120,424)	(72,433)	(462,560)	(639,214)	(304,614)	(4,599,245)	5,727,324
11	TOTAL REVENUE NET OF REFUND PROVISION	10,711,748	385,178	10,326,570	(3,120,424)	(72,433)	(462,560)	(639,214)	(304,614)	(4,599,245)	5,727,324
12											
13	OTHER OPERATING REVENUES										
14	450 Field Collection Late Payment Charges	59,902		59,902							59,902
15	451 Misc. Svc. Revenue - Initial Connection	1,003		1,003							1,003
16	451 Misc. Svc. Revenue - Reconnect after Non-Pay	14,694		14,694							14,694
17	451 Misc. Svc. Revenue - Connect/Disconnect	17,542		17,542							17,542
18	451 Misc. Svc. Revenue - Returned Customer Checks	6,046		6,046							6,046
19	451 Misc. Svc. Revenue - Current Diversion Penalty	1,398		1,398							1,398
20	451 Misc. Svc. Revenue - Other Billings	1,811		1,811							1,811
21	451 Misc. Svc. Revenue - Reimbursements - Other	(1,426)		(1,426)							(1,426)
22	454 Rent from Electric Property - General	25,033	815	24,218							24,218
23	454 Rent from Electric Property - Future Use / PIt in Ser	405	13	392							392
24	454 Rent from Electric Property - Pole Attachments	33,211		33,211							33,211

Supporting Schedules:

Recap Schedules: C-4, C-21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

Projected Test Year Ended: 12/31/17

Prior Year Ended: / /

Historical Test Year Ended: / /

Projected Subsequent Year Ended: / /

Witness: Tiffany C. Cohen, Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No. / Account Title	Per Books	Non Jurisdictional	Jurisdictional (2) - (3)	Fuel Adjustments	Conservation Adjustments	Franchise Fee Adjustments	Other (ECRC, CPRC & Storm Charge) Adjustments	Other (GRT & Interchg) Adjustments	Total Adjustments (5) thru (9)	Total Adjusted + (10)
1	456 Oth Electric Rev. - Transmission	51,731	45,635	6,096	(1,198)					(1,198)	4,897
2	456 Oth Electric Rev. - Miscellaneous	18,891	87	18,803	11,383					11,383	30,186
	456 Oth Electric Rev. - Deferred Conservation Revenues	0		0							0
4	456 Oth Electric Rev. - Deferred ECRC Revenues	6,809		6,809				(6,809)		(6,809)	(0)
5	456 Oth Electric Rev. - Unbilled Revenue	444	(560)	1,004							1,004
6	456 Oth Electric Rev. - Deferred Capacity Revenues	12,425		12,425				(12,425)		(12,425)	(0)
7	TOTAL OTHER OPERATING REVENUES	249,920	45,990	203,930	10,184			(19,234)		(9,050)	194,880
9	TOTAL ELECTRIC OPERATING REVENUES	10,961,668	431,168	10,530,500	(3,110,240)	(72,433)	(462,560)	(658,448)	(304,614)	(4,608,295)	5,922,205

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR YEAR	2017 TEST YEAR
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
1		OPERATING REVENUES												
2														
3	440 - 446	RETAIL SALES		10,230,348		9,805,920		9,809,284		10,586,320		10,773,014	9,994,445	10,263,866
4	447	SALES FOR RESALE		168,096		157,079		212,326		504,583		500,059	447,960	447,882
5	449	PROVISION FOR REFUNDS								(42)		42		
6	450	FORFEITED DISCOUNTS		34,320		32,762		60,543		59,892		58,299	59,439	59,902
7	451	MISCELLANEOUS SERVICE REVENUES		31,630		29,740		33,852		41,912		39,336	40,699	41,068
8	454	RENT FROM ELECTRIC PROPERTY		42,286		42,122		44,235		48,767		49,142	56,032	58,649
9	456	OTHER ELECTRIC REVENUES		102,532		41,394		129,507		29,648		153,524	79,163	90,300
10		OPERATING REVENUES	10,501,373	10,609,210	10,178,894	10,109,017	10,459,830	10,289,748	11,316,772	11,271,081	11,397,709	11,573,415	10,677,738	10,961,668
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR	2017 TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
1														
2		STEAM POWER GENERATION												
3														
4	500	OPR SUPV & ENG-STEAM POWER GENERATION		6,941		3,598		7,168		3,659		7,879	4,848	7,008
5	501	FUEL-STEAM POWER GENERATION		627,622		522,417		528,778		319,069		444,864	346,236	363,800
6	502	STEAM EXP-STEAM POWER GENERATION		5,934		5,332		5,389		5,461		9,045	8,661	5,883
7	505	ELECTRIC EXPENSES-STEAM POWER GENER		2,340		2,085		2,033		1,994		1,933	1,905	1,709
8	506	MISCELL STEAM POW EXP-STEAM POWER GENER		27,983		27,657		26,153		24,270		28,655	36,379	22,159
9	507	RENTS-STEAM POWER GENERATION		32		74		71		86		89	65	66
10	509	STEAM EMISSION ALLOWANCE												
11														
12		STEAM POWER GENERATION	0	670,851	0	561,164	0	569,591	0	354,539	0	492,464	398,094	400,625
13														
14		STEAM POWER MAINTENANCE												
15														
16	511	MTCE OF STRUCTURE-STEAM POWER GENERATION		15,911		13,837		14,879		14,160		18,350	12,593	15,404
17	512	MTCE OF BOILER PLT-STEAM POWER GENER		21,993		31,456		21,741		30,625		22,858	35,537	23,765
18	513	MTCE OF ELEC PLANT-STEAM POWER GENER		7,977		7,516		8,352		4,871		6,478	8,836	4,700
19	514	MTCE MISC STEAM PLANT-STEAM POWER GENER		2,914		3,152		2,341		4,777		2,413	2,240	1,882
20		STEAM POWER MAINTENANCE	0	48,796	0	55,960	0	47,314	0	54,432	0	50,099	59,206	45,751
21														
22		NUCLEAR POWER GENERATION												
23														
24	517	OPER SUPV & ENG-NUCLEAR POWER GENER		88,869		74,298		68,307		71,991		70,995	74,553	77,980
25	518	NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER		171,471		127,100		203,774		206,983		204,616	206,605	201,796
26	519	COOLANTS & WATER-NUCLEAR POWER GENER		9,118		12,463		9,856		12,689		14,139	9,864	9,741
27	520	STEAM EXPENSES-NUCLEAR POWER GENERATION		73,102		74,609		55,557		56,814		57,720	47,657	49,339
28	523	ELECTRIC EXPENSES-NUCLEAR POWER GENER		108		290		(88)		585		172	383	104
29	524	MISC NUC PWR EXP-NUCLEAR POWER GENER		106,031		103,626		119,616		105,586		101,952	122,066	123,085
30	525	RENTS-NUCLEAR POWER GENERATION		(1)		147								
31		NUCLEAR POWER GENERATION	0	448,697	0	392,532	0	457,023	0	454,649	0	449,594	461,128	462,046
32														
33														
34		NUCLEAR POWER MAINTENANCE												
35														
36	528	MTCE SUPV & ENG-NUCLEAR POWER GENER		92,427		87,862		107,163		60,561		71,923	102,905	84,301
37														

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR	2017 TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	529	MTCE OF STRUCTURE-NUCLEAR POWER GENER		8,275		10,960		7,370		10,880		29,921	38,423	35,444
2	530	MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN		36,299		27,885		27,189		29,599		29,921	27,193	9,650
3	531	MTCE OF ELECTRIC PLT-NUCL POW GENER		22,458		15,064		9,541		13,143		15,186	8,227	7,382
4	532	MTCE MISC NUC PLANT-NUCLEAR POWER GENER		8,871		23,317		9,769		22,569		24,757	9,867	18,015
5		NUCLEAR POWER MAINTENANCE	0	168,330	0	165,089	0	161,033	0	136,753	0	168,980	169,072	166,125
6														
7		OTHER POWER GENERATION												
8														
9	546	OP SUPV & ENG-OTHER POWER GENERATION		12,063		12,754		13,142		13,557		29,921	13,787	14,928
10	547	FUEL-OTHER POWER GENERATION		2,966,575		2,696,887		2,384,312		2,981,141		2,611,652	2,068,015	2,328,244
11	548	GENERATION EXPENSES-OTHER POWER GENERATION		16,690		20,694		21,957		21,730		22,269	19,498	19,701
12	549	MISC OTHER PWR GEN EXP-OTHER POWER GENER		34,089		36,195		38,608		37,397		43,443	79,552	97,641
13	550	RENTS-OTHER POWER GENERATION										89	0	
14		OTHER POWER GENERATION	0	3,029,417	0	2,766,530	0	2,458,019	0	3,053,825	0	2,691,241	2,181,993	2,461,820
15														
16														
17														
18		OTHER POWER MAINTENANCE												
19														
20	551	MTCE SUPV & ENG-OTHER POWER GENERATION		7,368		6,721		7,523		8,619		8,191	10,033	10,309
21	552	MTCE OF STRUCTURES-OTHER POWER GENER		8,333		9,190		10,085		15,175		13,536	14,321	15,785
22	553	MTCE GEN & ELEC PLT-OTHER POWER GENER		61,729		56,540		53,196		52,269		51,030	51,729	66,849
23	554	MTCE MISC OTHER PWR GEN-OTHER POWER GEN		2,728		3,444		4,606		9,266		5,426	6,959	7,863
24		OTHER POWER MAINTENANCE	0	80,158	0	75,895	0	75,410	0	85,329	0	78,183	83,042	100,806
25														
26		OTHER POWER SUPPLY												
27														
28	555	PURCHASED POWER-OTHER POWER SUPPLY EXP		976,229		836,933		732,552		776,445		688,733	384,617	362,610
29	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP		2,566		3,091		2,831		2,329		2,330	3,567	3,954
30	557	OTHER EXPENSES-OTHER POWER SUPPLY EXP		207,569		53,591		(98,498)		(83,906)		229,568	158,411	92,833
31		OTHER POWER SUPPLY	0	1,186,363	0	893,615	0	636,885	0	694,868	0	920,632	546,595	459,397
32														
33		TRANSMISSION EXPENSES OPERATING												
34														
35	560	OPER SUPERV & ENG-TRANSMISSION		8,189		7,171		7,591		5,667		5,476	6,664	6,918
36	561	LOAD DISPATCHING-TRANSMISSION		4,403		5,806		2,525		9,000		9,635	10,676	10,823
37	562	STATION EXPENSES-TRANSMISSION		2,141		4,619		2,517		2,502		3,893	2,133	3,325
38														

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR	2017 TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1														
2	563	OVERHEAD LINE EXPENSES-TRANSMISSION		675	571		426		477		670		375	375
3	564	UNDERGROUND LINE EXPENSES-TRANSMISSION												
4	565	TRANSMISSION OF ELECTRICITY BY OTHERS		40,771	38,749		40,117		47,402		48,766		28,543	22,495
5	566	MISCELLANEOUS EXPENSES-TRANSMISSION		3,584	13,859		10,208		8,686		6,648		4,015	4,108
6	567	RENTS-TRANSMISSION		8	9		18		0		2		12	12
7		TRANSMISSION EXPENSES OPERATING	0	59,770	0	70,783	0	63,402	0	73,735	0	75,090	52,417	48,056
8														
9		TRANSMISSION EXPENSES MAINTENANCE												
10														
11	568	MTCE SUPERVISION AND ENGIN-TRANSMISSION		1,037	1,330		654		656		928		624	609
12	569	MAINTENANCE OF STRUCTURES-TRANSMISSION		5,845	6,515		7,030		4,828		4,156		3,826	4,126
13	570	MTCE OF STATION EQUIPMENT-TRANSMISSION		9,318	10,668		7,398		8,343		7,345		5,194	5,879
14	571	MTCE OF OVERHEAD LINES-TRANSMISSION		12,611	10,670		10,896		9,693		14,802		9,763	11,420
15	572	MTCE OF UNDERGROUND LINES-TRANSMISSION		1,524	919		960		897		1,809		1,254	1,254
16	573	MTCE OF MISC PLANT-TRANSMISSION		549	554		514		565		634		590	644
17		TRANSMISSION EXPENSES MAINTENANCE	0	30,884	0	30,656	0	27,451	0	24,983	0	29,673	21,251	23,932
18														
19		DISTRIBUTION EXPENSES OPERATING												
20														
21	580	OPERATION SUPERV AND ENGIN-DISTRIBUTION		19,032	19,368		18,091		16,970		15,288		22,115	21,702
22														
23	581	LOAD DISPATCHING-DISTRIBUTION		832	1,541		1,989		5,255		4,434		5,108	5,768
24	582	STATION EXPENSES-DISTRIBUTION		2,717	2,808		2,841		2,881		3,127		2,777	2,696
25	583	OVERHEAD LINE EXPENSES-DISTRIBUTION		5,285	4,007		(11,768)		10,058		13,577		13,245	14,427
26	584	UNDERGROUND LINE EXPENSES-DISTRIBUTION		5,866	6,664		6,329		5,227		6,648		5,530	5,793
27	585	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB		2,732	1,628		269		383		121		261	268
28	586	METER EXPENSES-DISTRIBUTION		8,504	7,628		5,621		5,998		2,097		5,105	3,470
29	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION		1,224	1,859		1,350		1,929		658		3,867	3,978
30	588	MISCELLANEOUS EXPENSES-DISTRIBUTION		28,238	26,721		26,768		30,765		34,466		32,276	37,628
31	589	RENTS-DISTRIBUTION		8,086	9,333		9,381		9,671		9,660		10,106	10,358
32		DISTRIBUTION EXPENSES OPERATING	0	82,516	0	81,557	0	60,871	0	89,138	0	90,076	100,390	106,088
33														
34														
35														
36														
37														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR	2017 TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
1														
2		DISTRIBUTION EXPENSES MAINTENANCE												
3	590	MTCE SUPERVISION AND ENGINEERING-DISTRIB		20,623		21,920		20,760		20,120		20,141	16,903	17,360
4	591	MAINTENANCE OF STRUCTURES-DISTRIBUTION		18		31		53		35		36		
5	592	MTCE STATION EQUIPMENT-DISTRIBUTION		10,390		9,452		11,177		11,701		13,853	14,517	14,401
6	593	MAINTENANCE OF OVERHEAD LINES-DISTRIB		122,294		122,769		123,515		105,193		111,696	108,912	116,078
7	594	MAINTENANCE OF UNDERGROUND LINES-DISTRIB		32,136		31,452		28,809		22,100		18,809	23,419	25,091
8	595	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB		137		42		41		42		39	38	39
9	596	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB		6,633		9,460		10,211		10,233		10,209	10,745	11,158
10	597	MAINTENANCE OF METERS-DISTRIBUTION		3,859		5,409		5,694		4,060		3,675	3,773	3,999
11														
12	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION		5,408		4,272		4,680		5,962		6,237	5,439	6,171
13		DISTRIBUTION EXPENSES MAINTENANCE	0	201,499	0	204,807	0	204,941	0	179,448	0	184,694	183,746	194,297
14														
15		CUSTOMER ACCOUNTS EXPENSES												
16	901	SUPERVISION-CUSTOMER ACCOUNTS		4,038		4,370		3,585		4,088		5,666	6,449	6,380
17	902	METER READING EXPENSES-CUSTOMER ACCOUNTS		36,052		35,312		29,312		18,418		15,333	11,849	12,031
18	903	RECORDS AND COLLECTION EXP-CUSTOMER ACCT		89,511		94,761		93,111		86,265		84,194	82,574	83,759
19	904	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS		7,193		9,561		8,773		9,644		5,381	6,708	6,552
20	905	MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS												
21		CUSTOMER ACCOUNTS EXPENSES	0	136,794	0	144,003	0	134,779	0	118,415	0	110,574	107,580	108,723
22														
23		CUSTOMER SERVICE & INFORMATION EXPENSES												
24	907	SUPERVISION-CUSTOMER SERVICE & INFORMAT		13,219		9,004		9,010		8,524		9,349	7,918	8,113
25	908	ASSISTANCE EXPENSES-CUSTMR SERV & INFORM		114,081		108,647		108,634		121,260		70,750	37,585	37,671
26	909	INFORMAT & INSTRCTL ADVTG-CUST SERV & IN		9,080		8,871		8,841		8,718		8,573	8,440	8,649
27	910	MISC EXPENSES-CUSTOMER SERVICE & INFORM		8,653		9,206		10,883		11,471		13,513	11,244	11,632
28		CUSTOMER SERVICE & INFORMATION EXPENSES	0	145,032	0	135,728	0	137,369	0	149,974	0	102,185	65,188	66,065
29														
30		SALES EXPENSES												
31														
32														
33	911	SUPERVISION-SALES		0										
34	912	DEMONSTRATING & SELLING EXP-SALES												
35	916	MISCELLANEOUS EXPENSES-SALES		14,371		9,836		4,582		9,536		26,149	18,084	14,242
36		SALES EXPENSES	0	14,371	0	9,836	0	4,582	0	9,536	0	26,149	18,084	14,242
37														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2011 YEAR 1		2012 YEAR 2		2013 YEAR 3		2014 YEAR 4		2015 YEAR 5		2016 PRIOR	2017 TEST
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR
1														
2		ADMINISTRATIVE & GENERAL OPERATING												
3														
4	920	SALARIES-ADMINISTRATIVE & GENERAL		185,315		192,888		210,463		192,947		220,266	214,131	213,332
5	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL		54,201		49,556		44,498		42,261		42,257	48,317	45,423
6	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL		(74,331)		(77,457)		(80,789)		(77,560)		(87,736)	(100,690)	(99,675)
7	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		31,315		32,454		43,526		29,972		34,741	41,041	40,414
8	924	PROPERTY INSURANCE-ADMIN & GENERAL		11,389		19,968		21,402		14,470		12,626	13,681	16,132
9	925	INJURIES AND DAMAGES-ADMIN & GENERAL		29,853		34,605		26,928		30,960		24,647	27,992	28,988
10	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		68,101		86,959		112,067		75,812		62,491	59,595	62,298
11	928	REGULATORY COMMISSION EXP-ADMIN & GEN		3,245		3,486		3,833		3,345		3,838	2,535	2,289
12	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		2,836		41,314		(13,895)		10,690		(2,913)	12,951	2,253
13	930	MISCELLANEOUS GENERAL EXPENSES		27,044		19,213		19,197		11,686		15,103	13,183	13,407
14	931	RENTS-ADMIN & GENERAL		4,211		8,360		9,135		8,923		9,385	9,653	10,119
15		ADMINISTRATIVE & GENERAL OPERATING	0	343,179	0	411,344	0	396,364	0	343,504	0	334,704	342,390	334,980
16														
17		ADMINISTRATIVE & GENERAL MAINTENANCE												
18														
19														
20	935	MAINTENANCE OF GENERAL PLANT		13,593		12,383		11,220		11,129		14,207	13,159	14,198
21		ADMINISTRATIVE & GENERAL MAINTENANCE	0	13,593	0	12,383	0	11,220	0	11,129	0	14,207	13,159	14,198
22														
23														
24		TOTAL O&M EXPENSES	6,600,732	6,660,250	6,163,748	6,011,883	5,707,682	5,446,254	5,970,170	5,834,257	5,696,126	5,818,546	4,803,334	5,007,149
25														
26														
27		TOTAL	3,900,641	3,948,961	4,015,146	4,097,135	4,752,148	4,843,494	5,346,602	5,436,824	5,701,583	5,754,869	5,874,404	5,954,518
28														
29														
30														
31		TOTALS MAY NOT ADD DUE TO ROUNDING.												
32														
33														
34														
35														
36														
37														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) Account No.	(2) Account Title	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Month	(15) Total
1	FPL's requested revenue requirements are based on a projected test year and, therefore, this MFR is not applicable. Please see MFR C-6 for historical operation and maintenance expenses by primary account.														
2															
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 Projected Test Year Ended: 12/31/17
 Prior Year Ended: 12/31/16
 Historical Test Year Ended: / /

Witness: Robert E. Barrett, Jr., Mitchell Goldstein,
 Roxane R. Kennedy, Manuel B. Miranda,
 Kim Ousdahl

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2017 (000)	(4) Prior Year Ended 12/31/2016 (000)	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
					Dollars (3)-(4) (000)			
1								
2	404	Amortization of Limited-Term Electric Plant, and amortization and depletion of producing natural gas land and land rights	275,545	210,692	64,854		30.78%	Reason A
3								
4	407	Amortization of property losses, unrecovered plant and regulatory study costs.	14,537	(164,042)	178,579		(108.86%)	Reason B
5								
6	409+ 410 + 411	Operating income taxes.	903,065	1,084,046	(180,981)		-16.69%	Reason C
7								
8	506	Miscellaneous steam power expenses (Major only).	20,891	34,692	(13,801)		(39.78%)	Reason D
9								
10	512	Maintenance of boiler plant (Major only).	23,765	35,537	(11,771)		(33.12%)	Reason E
11								
12	528	Maintenance supervision and engineering (Major only).	84,301	102,905	(18,603)		(18.08%)	Reason F
13								
14	530	Maintenance of reactor plant equipment (Major only).	20,983	9,650	11,333		117.43%	Reason G
15								
16	532	Maintenance of miscellaneous nuclear plant (Major only).	18,015	9,867	8,148		82.57%	Reason H
17								
18	547	Fuel - Other Power Generation.	2,328,244	2,068,015	260,229		12.58%	Reason I
19								
20	553	Maintenance of generating and electric plant (Major only).	66,849	51,729	15,120		29.23%	Reason J
21								
22	557	Other expenses.	92,833	158,411	(65,578)		(41.40%)	Reason K
23								
24	565	Transmission of electricity by others (Major only)	22,495	28,543	(6,048)		(21.19%)	Reason L
25								
26	588	Miscellaneous distribution expenses.	37,628	32,276	5,352		16.58%	Reason M
27								
28	759	Gas reserves - other expenses	58,188	38,631	19,557		50.63%	Reason N
29								
30	929	Duplicate charges- Credit.	2,253	12,951	(10,698)		(82.60%)	Reason O
31								
32								
33								
34		NOTE 1: Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						
35		NOTE 2: Total may not add due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 Projected Test Year Ended: 12/31/17
 Prior Year Ended: 12/31/16
 Historical Test Year Ended: / /

Witness: Robert E. Barrett, Jr., Mitchell Goldstein,
 Roxane R. Kennedy, Manuel B. Miranda,
 Kim Ousdahl

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2017	(4) Prior Year Ended 12/31/2016	(5) Increase / (Decrease)		(7) Reason(s) for Change
					(6) Dollars (3)-(4) (000)	(6) Percent (5)/(4) (%)	
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 Projected Test Year Ended: 12/31/17
 Prior Year Ended: 12/31/16
 Historical Test Year Ended: / /

Witness: Robert E. Barrett, Jr., Mitchell Goldstein,
 Roxane R. Kennedy, Manuel B. Miranda,
 Kim Ousdahl

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2017	(4) Prior Year Ended 12/31/2016	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) Reason(s) for Change
					Dollars (3)-(4) (000)			
1								
2								Reason K - Account 557:
3								The decrease of approximately \$65.6 million is primarily attributable to estimated costs associated with FPL's cost recovery clauses.
4								
5								Reason L - Account 565:
6								The decrease is primarily attributable to two FPL agreements (the Cedar Bay Wheeling Agreement and the Purchase Power Agreement Contract with Southern Company Services, Inc.) that terminate in 2016.
7								Reason M - Account 588:
8								The increase in test year expenses for Account 588 is primarily attributed to the cost of buying and blending bio-diesel fuel for resale. Test year revenues associated with the resale of the bio-diesel fuel, which are reflected in Account 456, essentially offset the cost of the bio-diesel fuel in Account 588.
9								Reason N - Account 759:
10								Entire increase relates to operating expenses associated with FPL's gas reserves investment which is recovered through FPL's fuel cost recovery clause.
11								
12								Reason O - Account 929:
13								Entire variance relates to deferred expenses associated with FPL's energy conservation cost recovery clause, which is recovered through that clause.
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29								

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule showing the change in
 cost, by Functional Group, for the last five years.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	DESCRIPTION OF FUNCTIONAL GROUP	TYPE OF COST	2011		2012		2013		2014		2015	
			DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE	DOLLARS (\$000)	% CHANGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	FUEL	VARIABLE	3,924,960	1.93%	3,449,277	(12.12%)	2,969,048	(13.92%)	3,398,123	14.45%	3,481,037	2.44%
2												
3	INTERCHANGE	SEMI-VARIABLE	1,021,810	(8.10%)	784,533	(23.22%)	778,832	(0.73%)	798,662	2.55%	688,733	(13.76%)
4												
5	PRODUCTION	SEMI-VARIABLE	685,842	1.71%	676,975	(1.29%)	657,395	(2.89%)	637,611	(3.01%)	681,423	6.87%
6												
7	TRANSMISSION	SEMI-VARIABLE	90,654	19.08%	101,439	11.90%	90,853	(10.44%)	98,718	8.66%	104,763	6.12%
8												
9	DISTRIBUTION	SEMI-VARIABLE	284,015	7.14%	286,364	0.83%	265,813	(7.18%)	268,585	1.04%	274,770	2.30%
10												
11	CUSTOMER ACCOUNT	SEMI-VARIABLE	136,794	1.86%	144,003	5.27%	134,779	(6.41%)	118,415	(12.14%)	110,574	(6.62%)
12												
13	CUSTOMER SERVICE & INFORMATION	SEMI-VARIABLE	145,032	8.27%	135,728	(6.42%)	137,369	1.21%	149,974	9.18%	102,185	(31.87%)
14												
15	CUSTOMER SERVICE SALES	SEMI-VARIABLE	14,371	51.06%	9,836	(31.55%)	4,582	(53.42%)	9,536	108.14%	26,149	174.21%
16												
17	ADMINISTRATIVE & GENERAL	SEMI-VARIABLE	356,772	8.55%	423,728	18.77%	407,585	(3.81%)	354,633	(12.99%)	348,912	(1.61%)
18												
19	DEPRECIATION & AMORTIZATION	FIXED	866,769	(15.83%)	825,221	(4.79%)	1,222,534	48.15%	1,417,091	15.91%	1,530,045	7.97%
20												
21	TAXES OTHER THAN INCOME TAXES	VARIABLE	1,064,817	3.52%	1,061,852	(0.28%)	1,123,451	5.80%	1,168,566	4.02%	1,210,132	3.56%
22												
23	OPERATING INCOME TAXES	VARIABLE	632,146	10.47%	691,685	9.42%	816,365	18.03%	915,017	12.08%	965,897	5.56%
24												
25	GAINS/LOSSES ON DISPOSAL OF PROPERTY	VARIABLE	(2,002)	11.36%	(1,710)	(14.57%)	(1,269)	(25.81%)	(1,732)	36.57%	(5,972)	244.72%
26												
27	INTEREST	SEMI-VARIABLE	400,601	7.11%	436,575	8.98%	437,044	0.11%	450,678	3.12%	463,181	2.77%
28												
29	TOTAL		9,622,583	0.37%	9,025,504	(6.20%)	9,044,379	0.21%	9,783,878	8.18%	9,981,830	2.02%

31 Note: Totals may not add due to rounding.

32

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett, Jr.
 Kim Ousdahl

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2	Various	Consultant and Witness	Outside Professional Consultants	2,363,400	Contract	-	-	2,363,400	A B O
3									
4	TOTAL OUTSIDE CONSULTANTS							<u>2,363,400</u>	
5									
6									
7	Various	Counsel	Outside Legal Services	750,000	Contract	-	-	750,000	L
8									
9	TOTAL OUTSIDE LEGAL SERVICES							<u>750,000</u>	
10									
11									
12									
13									
14	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
15	A = ACCOUNTING								
16	B = COST OF CAPITAL								
17	C = ENGINEERING								
18	L = LEGAL								
19	O = OTHER								
20	R = RATE DESIGN								
21	S = COST OF SERVICE								
22									

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

(10) Rate Case	(11) Total Expenses (\$)	(12) Rate Order Date	(13) Amortization Period	(14) Unamortized Amount (\$)	(15) Test Year Amortization (\$)
23					
24	DOCKET NO. 160021-EI	4,925,000	N/A	4 Years	4,925,000 1,231,250
25					
26					

NOTE: FPL is requesting that projected rate case expenses for this case be included in the calculation of FPL's 2017 base rates through an amortization of the total cost of this proceeding over a four year period.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Marlene M. Santos

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor* (2)/(5)
1	2012	9,859,129	9,805,919,620	0	9,805,919,620	0.101%
2						
3	2013	9,978,631	9,809,284,442	0	9,809,284,442	0.102%
4						
5	2014	8,985,179	10,586,278,130	0	10,586,278,130	0.085%
6						
7	2015	<u>6,762,758</u>	<u>10,773,055,539</u>	<u>0</u>	<u>10,773,055,539</u>	<u>0.063%</u>
8						
9	Total	<u>35,585,697</u>	<u>40,974,537,732</u>	<u>0</u>	<u>40,974,537,732</u>	<u>0.087%</u>
10						
11	2017 Test Year ¹	<u>6,534,940</u>	<u>9,993,360,930</u>	<u>0</u>	<u>9,993,360,930</u>	<u>0.065%</u>
12						
13						
14						

*Calculation of the Bad Debt Component included in the Revenue Expansion Factor

Footnote:

1. 2017 Test Year retail revenues used in the development of retail write-offs in the calculation of the bad debt factor are based upon a previous iteration of the final revenue forecast reflected in MFR C-5. The forecast used in connection with the development of the Test Year write-offs is shown.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Rosemary Morley, Kim Ousdahl,
 Robert E. Barrett, Jr.

Line No.	(1) JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	(2) TEST YEAR ENDED 12/31/17 (\$000)	(3) HISTORICAL YEAR ENDED 12/31/15 (\$000)	(4) DIFFERENCE (2)-(3) (\$000)	(5) PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	108,723	110,556	(1,834)	(1.66%)
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	13,855	14,351	(496)	(3.46%)
4					
5	ADVERTISING EXPENSES	83	0	83	0.00%
6					
7	MISCELLANEOUS GENERAL EXPENSES	12,970	14,502	(1,532)	(10.56%)
8					
9	SALES EXPENSES	14,242	26,149	(11,908)	(45.54%)
10					
11	ADMINISTRATIVE & GENERAL	320,456	321,550	(1,093)	(0.34%)
12					
13	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	470,329	487,108	(16,780)	(3.44%)
14					
15	AVERAGE NUMBER OF RETAIL CUSTOMERS	4,917,029	4,775,370	141,659	2.97%
16					
17	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	95.65	102.00	(6.35)	(6.23%)
18					
19					
20	Note: Totals may not add due to rounding.				
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION:

Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl

Line No.	(1) Description	(2) Electric Utility (\$000)	(4) Jurisdictional	
			(3) Factor	Amount (\$000)
1				
2	INPO Dues	\$3,394	0.966237	\$3,280
3	Director's Fees & Expenses	2,914	0.966237	2,815
4	Industry Association Dues	2,517	0.966237	2,432
5	Membership Fees / Dues	2,100	0.966237	2,029
6	Transaction Costs - Asset Acquisitions and Business Combinations	1,756	0.966237	1,697
7	NEI Dues	1,483	0.966237	1,433
8	Environmental Expenses	484	0.966237	468
9	Severance Expenses (Cedar Bay)	482	0.966237	466
10	PSL Joint Ownership	(183)	0.966237	(177)
11	Various Other Items - Less than \$100,000	154	0.966237	149
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	Total Miscellaneous General Expenses	\$15,103		\$14,593
23				
24	Average Number of Customers	4,775,382		4,775,370
25				
26	Miscellaneous General Expenses Per Customer	\$3.16		\$3.06
27				
28				
29				
30				

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett, Jr., Rosemary Morley

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Factor	Jurisdictional	(5) Amount (\$)
1						
2	ACCOUNT 909	Informational and Instructional Advertising				
3						
4						
5	Total Account 909		0			
6						
7	ACCOUNT 913	Customer Account Expenses Advertising Expenses				
8						
9						
10	Total Account 913					
11						
12	ACCOUNT 930.1	Administrative and General Expenses General Advertising Expenses	0			
13						
14						
15	Total Account 930.1		0			
16						
17						
18	Total Advertising Expenses		<u>0</u>			
19						
20	Average Number of Customers		4,917,036			
21						
22	Advertising Expenses per Customer		<u>0</u>			
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15
 Witness: Kim Ousdahl, Rosemary Morley

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Jurisdictional Factor	(5) Amount (\$)
1					
2	ACCOUNT 909	Informational and Instructional Advertising	0		
3					
4					
5	Total Account 909				
6					
7	ACCOUNT 913	Customer Account Expenses Advertising Expenses			
8					
9					
10	Total Account 913		0		
11					
12	ACCOUNT 930.1	Administrative and General Expenses General Advertising Expenses			
13					
14					
15	Total Account 930.1		0		
16					
17					
18	Total Advertising Expenses		<u>0</u>		
19					
20	Average Number of Customers		4,775,382		
21					
22	Advertising Expenses per Customer		<u>0</u>		
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /
 Witness: Robert E. Barrett Jr., Mitchell Goldstein,
 Manuel B. Miranda, Marlene M. Santos,
 Kathleen Slattery

Line No.	(1) Name	(2) Nature of Organization	(3) Electric Utility (000's)	(4) Jurisdictional (5)	
				Factor	Amount (000's)
1	McDermott Will & Emery LLP (Utility Specific Tax Group)	Industry Forum	11	0.96745	11
2	Corporate Executive Board (CEB), Customer Contact Leadership Council	Business Organization	39	1.00000	39
3	Electric Drive Transportation Association	Industry Forum	45	1.00000	45
4	International Swaps and Derivatives Association, Inc.(ISDA)	Business Organization	11	0.95060	10
5	North American Energy Standards Board (NAESB)	Business Organization	14	0.95060	13
6	Florida Cost Based Broker System	Business Organization	51	0.95060	48
7	Platts Market Data	Business Organization	133	0.96745	129
8	Southern Florida Minority Supplier Development Council	Economic Development	16	0.96745	15
9	American Health Policy Institute	Business Organization	16	0.96745	15
10	Business Higher Education Forum (BHEF)	Business Organization	26	0.96745	25
11	Center for Energy Workforce Development	Business Organization	26	0.96745	25
12	National Petroleum Council	Business Organization	30	0.96745	29
13	SouthEastern Electric Exchange	Industry Forum	38	0.89674	34
14	Leading Women Executives	Business Organization	47	0.96745	45
15	Enterprise Florida	Economic Development	52	0.96745	50
16	US Chamber of Commerce	Business Organization	63	0.96745	61
17	Florida Electric Power Coordinating Group - TAC	Industry Forum	88	0.96745	85
18	Business Roundtable	Business Organization	110	0.96745	106
19	North American Transmission Forum Inc.	Industry Forum	120	0.96745	116
20	US Chamber of Commerce - Institute of Energy	Business Organization	157	0.96745	152
21	Singularity Education Group	Business Organization	261	0.96745	253
22	Edison Electric Institute (EEI)	Industry Forum	2,406	0.96745	2,328
23	Florida Reliability Coordinating Council (FRCC)	Industry Forum	3,398	0.89674	3,047
24	North American Electric Reliability Coordinating Council (NERC)	Industry Forum	4,778	0.89674	4,285
25	Specialty Technical Publisher	Professional	10	0.96745	10
26	M. J. Bradley & Associates, LLC, Wildlife Issues	Industry Forum	25	0.96745	24
27	Bureau of National Affairs	Industry Forum	29	0.96745	28
28	Baker Botts Cross Cutting Issues	Industry Forum	30	0.96745	29
29	Baker Botts Class of '85 Regulatory Response Group	Industry Forum	37	0.96745	36
30	MJ Bradley & Associates LLC, Clean Energy Group	Industry Forum	85	0.96745	82
31	Human Resources Policy Administration	Industry Forum	13	0.96745	13
32	Catalyst Incorporated	Industry Forum	15	0.96745	15
33	The Conference Board, Inc.	Industry Forum	54	0.96745	52
34	Corporate Executive Board (CEB), Corporate Leadership Council	Industry Forum	64	0.96745	62
35	Unite Annual Information Technology Data Benchmarking	Professional	31	0.96745	30

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett Jr., Mitchell Goldstein
 Manuel B. Miranda, Marlene M. Santos
 Kathleen Slattery

Line No.	(1) Name	(2) Nature of Organization	(3) Electric Utility (000's)	(4) (5) Jurisdictional	
				Factor	Amount (000's)
1	Utilities Telecomm Council	Professional	35	0.96745	34
2	World 50, Inc.	Professional	50	0.96745	48
3	Corporate Executive Board (CEB), CEB Audit Leadership Council	Professional	41	0.96745	40
4	Corporate Executive Board (CEB), Investor Relations Leadership	Industry Forum	32	0.96745	31
5	Westinghouse Owners Group (WOG)	Nuclear Research Organization	875	0.95060	832
6	Nuclear Energy Institute (NEI)	Nuclear National Policy Development	1,543	0.96745	1,493
7	Electric Power Research Institute (EPRI) ¹	Nuclear Research Organization	2,894	0.95060	2,751
8	Institute of Nuclear Power Operations (INPO)	Technical/Professional	3,532	0.96745	3,417
9	Electrical Council of Florida (ECF)	Technical/Professional	12	1.00000	12
10	NC State University, Future Renewable Electric Energy Delivery & Mgmt C	Technical/Professional	15	1.00000	15
11	Gridwise	Technical/Professional	20	1.00000	20
12	Center for Energy Advancement Through Technical Innovation (CEATI)	Technical/Professional	110	1.00000	110
13	Florida Chamber of Commerce	Business Organization	20	0.96745	19
14	Public Utility Research Center (PURC)	Industry Forum / Educational	54	0.96745	52
15	Florida Sterling Council	Community Development	10	0.96745	10
16	Dues less than \$10,000 aggregate	Various	201	0.96745	194
17	Total Industry Association Dues		<u>\$21,773</u>		<u>\$20,425</u>
18					
19	Average Number of Customers		<u>4,917,036</u>		<u>4,917,036</u>
20					
21	Dues Per Customer (not rounded)		<u>\$4.43</u>		<u>\$4.15</u>
22					
23	Lobby Expenses Included in Industry Association Dues		<u>\$0.00</u>		<u>\$0.00</u>
24					

(1) EPRI costs (\$275) for the New Nuclear Project (PTN 6/7) are recovered through the Nuclear Cost Recovery Mechanism.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl, Mitchell Goldstein

Manuel B. Miranda, Marlene M. Santos,

Kathleen Slattery

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Line No.	(1)	(2)	(3)	(4)	(5)
	Name	Nature of Organization	Electric Utility (000's)	Factor	Jurisdictional Amount (000's)
1	Electric Drive Transportation Association	Industry Forum	40	1.000000	40
2	Corporate Executive Board (CEB), Customer Contact Leadership Council	Business Organization	40	1.000000	40
3	Platts Market Data	Business Organization	121	0.966237	117
4	Florida Cost Based Broker System	Business Organization	48	0.946310	45
5	PIRA Energy Group	Technical	17	0.966237	16
6	North American Energy Standards Board (NAESB)	Business Organization	14	0.946310	13
7	International Swaps and Derivatives Association, Inc.(ISDA)	Business Organization	11	0.946310	10
8	Southern Florida Minority Supplier Development Council	Economic Development	16	0.966237	15
9	Corporate Executive Board (CEB), Procurement Leadership Council	Industry Forum	15	0.966237	14
10	North American Electric Reliability Coordinating Council (NERC)	Industry Forum	4,383	0.887180	3,889
11	Florida Reliability Coordinating Council (FRCC)	Industry Forum	3,042	0.887180	2,699
12	Edison Electric Institute (EEI)	Industry Forum	2,290	0.966237	2,213
13	Singularity Education Group	Business Organization	250	0.966237	242
14	US Chamber of Commerce - Institute of Energy	Business Organization	158	0.966237	153
15	Business Roundtable	Business Organization	144	0.966237	139
16	North American Transmission Forum Inc.	Industry Forum	115	0.966237	111
17	Florida Electric Power Coordinating Group - TAC	Industry Forum	84	0.966237	81
18	Enterprise Florida	Economic Development	50	0.966237	48
19	National Petroleum Council	Business Organization	29	0.966237	28
20	Leading Women Executives	Business Organization	15	0.966237	14
21	Business Higher Education Forum (BHEF)	Business Organization	10	0.966237	10
22	M.J. Bradley & Associates, LLC, Utility Solid Waste Activities Group	Industry Forum	108	0.966237	104
23	Baker Botts Class of '85 Regulatory Response Group	Industry Forum	74	0.966237	72
24	Bureau of National Affairs	Industry Forum	53	0.966237	51
25	M.J. Bradley & Associates LLC, Clean Energy Group	Industry Forum	10	0.966237	10
26	Corporate Executive Board (CEB), Corporate Leadership Council	Industry Forum	68	0.966237	66
27	The Conference Board, Inc.	Industry Forum	37	0.966237	36
28	Human Resources Policy Administration	Industry Forum	27	0.966237	26
29	Catalyst Incorporated	Industry Forum	15	0.966237	14
30	World 50, Inc.	Professional	50	0.966237	48
31	Unite Annual Information Technology Data Benchmarking	Professional	33	0.966237	32
32	Utilities Telecomm Council	Professional	30	0.966237	29
33	Corporate Executive Board (CEB), Audit Leadership Council	Professional	39	0.966237	38
34	Corporate Executive Board (CEB), Investor Relations Leadership	Industry Forum	33	0.966237	32
35	Association of National Advertisers	Professional	11	1.000000	11

Supporting Schedules: F-8

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/15Witness: Kim Ousdahl, Mitchell Goldstein
Manuel B. Miranda, Marlene M. Santos,
Kathleen Slattery

Line No.	Name	(1) Nature of Organization	(2) Electric Utility (000's)	(3) Jurisdictional	
				(4) Factor	(5) Amount (000's)
1	The Conference Board, Inc.	Professional	10	1.000000	10
2	Institute of Nuclear Power Operations (INPO)	Technical/Professional	3,394	0.966237	3,279
3	Electric Power Research Institute (EPRI) ¹	Nuclear Research Organization	2,635	0.946310	2,494
4	Nuclear Energy Institute (NEI)	National Policy Development	1,483	0.966237	1,433
5	Westinghouse Owners Group (WOG)	Nuclear Research Organization	675	0.946310	639
6	Nuclear Waste Strategy Coalition (NWSC)	Nuclear National Policy Development	10	0.946310	9
7	Center for Energy Advancement Through Technical Innovation (CEATI)	Technical/Professional	100	1.000000	100
8	NC State University, Future Renewable Electric Energy Delivery & Mgmt. Cntr	Technical/Professional	45	1.000000	45
9	Gridwise	Technical/Professional	30	1.000000	30
10	Electrical Council of Florida (ECF)	Technical/Professional	11	1.000000	11
11	Public Utility Research Center (PURC)	Industry Forum / Educational	54	0.966237	52
12	Florida Chamber of Commerce	Business Organization	20	0.966237	19
13	Dues less than \$10,000 aggregate	Various	257	0.966237	248
14	Total Industry Association Dues		<u>\$20,204</u>		<u>\$18,875</u>
15					
16	Average Number of Customers		<u>4,775,382</u>		<u>4,775,382</u>
17					
18	Dues Per Customer (not rounded)		<u>\$4.23</u>		<u>\$3.95</u>
19					
20	Lobby Expenses Included in Industry Association Dues		<u>\$0.00</u>		<u>\$0.00</u>
21					
22	(1) EPRI costs (\$275) for the New Nuclear Project (PTN 6/7) are recovered through the Nuclear Cost Recovery Mechanism.				
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:
 Projected Test Year Ended: 12/31/17
 Prior Year Ended: / /
 Historical Test Year Ended: / /
 Witness: Robert E. Barrett, Jr.

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (\$000)	(5) Total Costs (\$000)
1					
2	Accounting				
3					
4					
5					
6					
7					
8	Financial				
9					
10					
11					
12					
13					
14					
15	Engineering	There are no vendors above the threshold.			
16					
17					
18					
19					
20					
21					
22	Legal				
23					
24					
25					
26					
27					
28					
29	Other (specify)				
30					
31					
32					
33	Total Outside Professional Services				----- \$ =====
34					
35					
36					
37					
38					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:
 ___ Projected Test Year Ended: ___/___/___
 ___ Prior Year Ended: ___/___/___
 Historical Test Year Ended: 12/31/15

DOCKET NO.: 160021-EI

Witness: Mitchell Goldstein

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) Test Year Costs (\$000)	(5) Total Costs (\$000)
1					
2	Accounting				
3					
4					
5					
6					
7					
8	Financial				
9					
10					
11					
12					
13					
14					
15	Engineering				
16	Enercon Services, Inc.	Engineering Services	Various O&M and Capital	\$39,122	
17	Siemens Energy, Inc.	Engineering and Project Management Services	Various O&M and Capital	\$50,000	
18					
19					
20					
21					
22	Legal				
23					
24					
25					
26					
27					
28					
29	Other (specify)				
30					
31					
32					
33	Total Outside Professional Services				===== \$89,122 =====
34					
35					
36					
37					
38					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Line No.	(1) Description	(3) Amount		
		(2) Test Year 2017 (\$000)	Prior Year 2016 (\$000)	(4) Historical Year 2015 (\$000)
1	Service Cost ⁽¹⁾⁽⁶⁾	65,855	62,959	69,964
2	Interest Cost ⁽¹⁾⁽⁶⁾	106,099	105,403	96,769
3	Expected Return on Assets ⁽¹⁾⁽⁶⁾	(268,844)	(260,317)	(253,576)
4	Amortization of Net (Gain) Loss ⁽¹⁾⁽⁶⁾	0	0	0
5	Amortization of Prior Service Cost ⁽¹⁾⁽⁶⁾	1,426	1,426	1,372
6	Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾⁽⁶⁾	(95,463)	(90,529)	(85,472)
7	Total Net Periodic Pension (Credit) Cost - Allocated to FPL ⁽¹⁾⁽⁶⁾	(60,529)	(57,400)	(54,820)
8				
9	For the Year:			
10	Expected Return on Assets ⁽¹⁾⁽⁶⁾	(268,844)	(260,317)	(253,576)
11	Assumed Rate of Return on Plan Assets ⁽¹⁾⁽⁶⁾⁽⁷⁾	7.35%	7.35%	7.35%
12	Amortization of Transition Asset or Obligation ⁽¹⁾⁽⁶⁾	0	0	0
13	Percent of Pension (Credit) Cost Capitalized	30.3%	30.4%	30.7%
14	Pension (Credit) Cost Recorded in Account 926	(42,174)	(39,927)	(37,971)
15	Minimum Required Contribution Per IRS	0	0	0
16	Maximum Allowable Contribution Per IRS ⁽²⁾	0	0	0
17	Actual Contribution Made to the Trust Fund	0	0	0
18	Actuarial Attribution Approach Used for Funding ⁽³⁾	IRC § 430	IRC § 430	IRC § 430
19	Assumed Discount Rate for Computing Funding ⁽⁴⁾	IRS Prescribed	IRS Prescribed	IRS Prescribed
20	Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾	Pensionable Earnings	Pensionable Earnings	Pensionable Earnings
21				
22				
23	At Year End:	12/31/2016	12/31/2015	12/31/2014
24	Accumulated Benefit Obligation ⁽⁵⁾⁽⁶⁾	(2,405,458)	(2,393,259)	(2,399,678)
25	Projected Benefit Obligation ⁽⁵⁾⁽⁶⁾	(2,448,413)	(2,433,341)	(2,454,284)
26	Vested Benefit Obligation ⁽⁵⁾⁽⁶⁾	(2,369,381)	(2,358,254)	(2,361,363)
27	Assumed Discount Rate Projected Benefit Obligation (Settlement Rate) ⁽¹⁾⁽⁶⁾	4.35%	4.35%	3.95%
28	Assumed Discount Rate Service Cost ⁽¹⁾⁽⁶⁾⁽⁸⁾	4.60%	4.60%	N/A
29	Assumed Rate for Salary Increases ⁽¹⁾⁽⁶⁾	Age graded (4% avg)	Age graded (4% avg)	Age graded (4% avg)
30	Fair Value of Plan Assets ⁽⁵⁾⁽⁶⁾	3,698,887	3,600,441	3,691,830
31	Market Related Value of Assets ⁽⁵⁾⁽⁶⁾	3,808,271	3,688,782	3,595,988
32	Balance in Working Capital (Account No. 186.190) at 12/31 for FPL ⁽⁵⁾	1,300,667	1,243,267	1,189,174
33				
34	Note:			
35	(1) Florida Power & Light Company (FPL) participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. All assumptions for (credit) cost and funding valuations are Plan assumptions.			
36	NEE allocates the Net Periodic Pension (Credit) Cost to FPL based on the pensionable earnings of FPL as a percent of total pensionable earnings in the Plan. Pensionable earnings estimates are provided by the actuaries.			
37	(2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.			
38	(3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007.			
39	(4) NextEra Energy, Inc. currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation, each adjusted to fall within a prescribed corridor based on current regulations.			
40	(5) NextEra Energy, Inc. does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.			
41	(6) Amounts and assumptions for the 12/31/2016 and 12/31/2015 measurement dates are based upon actuarial projections.			
42	(7) Beginning in 2015, the expected long term rate of return is net of investment management fees.			
43	(8) Beginning in 2016, separate discount rates will be used for calculation of service cost and the projected benefit obligation to more accurately reflect the timing of benefit payments.			
44				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line
No. (1)

1
2 In compliance with 18 CFR 101 – Uniform System of Accounts, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable
3 contributions in determining Net Operating Income for 2017. All are accounted for "below the line".
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:
 Projected Test Year Ended
 Prior Year Ended
 Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl

Line
 No. (1)

1
 2 In compliance with 18 CFR 101 – Uniform System of Accounts, the Company's policy is to record expenses for lobbying, civic, political and related activities or for
 3 civic/charitable as "below the line" expenses and not include them when determining Net Operating Income. FPL inadvertently recorded approximately \$2,000
 4 of these types of expenses as "above the line" in 2015 and has recorded a correcting entry in January 2016 to move these costs "below the line."
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended _/_/ Historical Test Year Ended _/_/COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2) Total Amort/Recovery Expense
Line No. Account/Sub-account No. & Plant Account Title	
1 407.3 - Regulatory Debits - NUCLEAR RECOVERY DEPRECIATION ^(a)	4,392
2 407.3 - Regulatory Debits - NUCLEAR RECOVERY AMORTIZATION ^(b)	8,940
3 407.3 - Regulatory Debits - AMORT OF STORM SECURITIZATION ^(c)	107,376
4 407.3 - Regulatory Debits - AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS ^(d)	1,948
5 557.9 - Other Exp - AMORTIZATION CEDAR BAY CAPACITY ^(e)	90,032
6 407.4 - Regulatory Credits - AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP ^(d)	(10,101)
7 407.4 - Regulatory Credits - ASSET RET OBLIGATION ^(f)	(81,689)
8 407.4 - Regulatory Credits - AMORT OF PROP LOSSES, UNRCV PLT & REG STDY CST ^(g)	(10,600)
9 411.6 - Gain From Disp of Utility Plant - FUTURE USE ^(g)	(5,759)
10 411.8 - Gain From Disp Of Allowance - ECRC ^(h)	(4)
11 407.4 - Regulatory Credits - AVOIDED AFUDC-FPSC ⁽ⁱ⁾	(4,500)
12 407.4 - Regulatory Credits - AVIATION TRANSFER TO NEXTERA ENERGY, INC ^(j)	(1,230)
13	
14 ^(a) Nuclear Recovery Costs are related to the amortization of the net book value of retired assets, removal costs and salvage for the Extended Uprate Project at the St. Lucie	
15 Nuclear Plant under the Nuclear Cost Recovery Rule. These balances are recovered through separate base rate filings outside of the Capacity Cost Recovery Clause.	
16 ^(b) Nuclear Recovery Costs are for the recovery of costs associated with Turkey 6 & 7 Project at the Turkey Point Nuclear Plant under the Nuclear Cost	
17 Recovery Rule which are recovered through the capacity clause.	
18 ^(c) Bondable storm recovery property sold from FPL to FPL Recovery Funding, LLC as a result of Order No. PSC-06-0464-FOF-EI, Docket No. 060038-EI, is being	
19 amortized over the life of the storm recovery bonds.	
20 ^(d) As part of the American Recovery and Reinvestment Act of 2009, FPL was allowed to collect convertible ITC related to the Desoto, Space Coast and Martin	
21 solar facilities when placed into service. These solar facilities were placed into service in 2009 and 2010. The convertible ITC and the related regulatory	
22 assets and liabilities are being amortized over the life of the related assets.	
23 ^(e) The costs related to the purchase of the Cedar Bay generating facility, the termination of its existing Purchase Power Agreement (PPA) with	
24 Cedar Bay Generating Company, Limited Partnership and the related tax gross up are being amortized until December 2024 in accordance	
25 with Order No. PSC-15-0401-AS-EI, Docket No. 150075-EI, issued September 23, 2015.	
26 ^(f) In accordance with FPSC Rule No. 25-14.014 F.A.C., the difference between the Commission prescribed expense amount and the amount reported as expense under	
27 SFAS 143, Accounting for Asset Retirement Obligations, must be recorded as either a regulatory debit or credit.	
28 ^(g) Gains and losses from the disposition of utility plant are amortized over five years, in accordance with FPSC Order No. 13537, issued July 24, 1984.	
29 Various effective dates.	
30 ^(h) Effective January 1, 2000, gains from the disposition of emission allowances are amortized annually by vintage year.	
31 ⁽ⁱ⁾ Amortization of the Avoided AFUDC associated with FPL's Extended Power Uprate Projects that were placed into service.	
32 ^(j) Amortization of the regulatory liability to record the gain from the sale and transfer of aviation assets to NextEra Energy, Inc.	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett,
 Renae B. Deaton

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	399	399	0.967454	386	386
2								
3	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,575	1,575	0.967454	1,523	1,523
4								
5	FICA	7.650%	SEE NOTE #3	46,663	46,663	0.967454	45,144	45,144
6								
7	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
8								
9	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,474	7,474	1.000000	7,474	7,474
10								
11	PROPERTY TAX	VARIOUS	ASSESSED VALUE	546,170	546,170	0.964213	526,624	526,624
12								
13	GROSS RECEIPTS	2.50%	SEE NOTE #6	256,611	256,611	1.000000	256,611	256,611
14								
15	FRANCHISE FEE	VARIOUS	SEE NOTE #7	450,663	450,663	1.000000	450,663	450,663
16								
17	OCCUPATIONAL LICENSE	VARIOUS		64	64	0.967454	62	62
18								
19	OTHER	VARIOUS	SEE NOTE #8	5,724	5,724	0.966458	5,484	5,484
20								
21								
22	TOTAL			1,315,343	1,315,343	0.983752	1,293,971	1,293,971
23								
24								
25								
26								
27								
28								
29								
30								
31								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett,
 Renae B. Deaton

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1	NOTES:							
2								
3	1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
4								
5	2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
6								
7	3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$118,500 in 2017, and 1.45% to all taxable wages for MEDICARE.							
8								
9	4) State Intangible: Applied to the market value of intangible property (Accounts Receivable, Notes and Other Obligations, ETC.), as of January 1 of each year.							
10								
11	5) Utility Assessment Fee: Applied to gross operating revenues derived from retail sales.							
12								
13	6) Gross Receipts: Applied to revenues collected from the sales of electricity.							
14								
15	7) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.							
16	Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.							
17								
18	8) Other: Represents taxes other than income taxes associated with FPL's cost recovery clauses.							
19								
20								
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
22								
23								
24								
25								
26								
27								
28								
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31								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended 12/31/16

Historical Test Year Ended __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Witness: Kim Ousdahl, Robert E. Barrett,
Renaee B. Deaton

DOCKET NO.: 160021-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	388	388	0.965281	375	375
3								
4	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,532	1,532	0.965281	1,479	1,479
5								
6	FICA	7.650%	SEE NOTE #3	45,400	45,400	0.965281	43,824	43,824
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,235	7,235	1.000000	7,235	7,235
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	470,200	470,200	0.962355	452,499	452,499
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	250,282	250,282	1.000000	250,282	250,282
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	441,014	441,014	1.000000	441,014	441,014
17								
18	OCCUPATIONAL LICENSE	VARIOUS		64	64	0.965281	62	62
19								
20	OTHER	VARIOUS	SEE NOTE #8	3,820	3,820	0.959750	3,666	3,666
21								
22	TOTAL			1,219,934	1,219,934	0.984016	1,200,435	1,200,435
23								
24								
25								
26								
27								
28								
29								
30								
31								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended 12/31/16

Historical Test Year Ended __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett,
Rena B. Deaton

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1	NOTES:							
2								
3	1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
4								
5	2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
6								
7	3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$118,500 in 2016, and 1.45% to all taxable wages for MEDICARE.							
8								
9	4) State Intangible: Applied to the market value of intangible property (Accounts Receivable, Notes and Other Obligations, ETC.), as of January 1 of each year.							
10								
11	5) Utility Assessment Fee: Applied to gross operating revenues derived from retail sales.							
12								
13	6) Gross Receipts: Applied to revenues collected from the sales of electricity.							
14								
15	7) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.							
16	Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.							
17								
18	8) Other: Represents taxes other than income taxes associated with FPL's cost recovery clauses.							
19								
20								
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
22								
23								
24								
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31								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:

Projected Test Year Ended __/__/__
 Prior Year Ended __/__/__
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1								
2	FEDERAL UNEMPLOYMENT	0.700%	SEE NOTE #1	282	282	0.966237	272	272
3								
4	STATE UNEMPLOYMENT	2.250%	SEE NOTE #2	1,328	1,328	0.966237	1,283	1,283
5								
6	FICA	5.650%	SEE NOTE #3	44,485	44,485	0.966237	42,983	42,983
7								
8	STATE INTANGIBLE	0.100%	SEE NOTE #4	0	0	0.000000	0	0
9								
10	UTILITY ASSESSMENT FEE	0.072%	SEE NOTE #5	7,865	7,865	1.000000	7,865	7,865
11								
12	PROPERTY TAX	VARIOUS	ASSESSED VALUE	432,549	432,549	0.962879	416,493	416,493
13								
14	GROSS RECEIPTS	2.50%	SEE NOTE #6	267,087	267,087	1.000000	267,087	267,087
15								
16	FRANCHISE FEE	VARIOUS	SEE NOTE #7	454,262	454,262	1.000000	454,262	454,262
17								
18	OCCUPATIONAL LICENSE	VARIOUS		49	49	0.966237	47	47
19								
20	OTHER	VARIOUS	SEE NOTE #8	2,225	2,225	0.982763	2,187	2,187
21								
22	TOTAL			1,210,132	1,210,132	0.985413	1,192,480	1,192,480
23								
24								
25								
26								
27								
28								
29								
30								
31								

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only.

Type of Data Shown:
 ___ Projected Test Year Ended __/__/__
 ___ Prior Year Ended __/__/__
X Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	TYPE OF TAX	RATE	TAX BASIS	TOTAL AMOUNT (\$000)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000)
1	NOTES:							
2								
3	1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
4								
5	2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.							
6								
7	3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$118,500 in 2015, and 1.45% to all taxable wages for MEDICARE.							
8								
9	4) State Intangible: Applied to the market value of intangible property (Accounts Receivable, Notes and Other Obligations, ETC.), as of January 1 of each year.							
10								
11	5) Utility Assessment Fee: Applied to gross operating revenues derived from retail sales.							
12								
13	6) Gross Receipts: Applied to revenues collected from the sales of electricity.							
14								
15	7) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.							
16	Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.							
17								
18	8) Other: Includes taxes other than income taxes associated with FPL's cost recovery clauses.							
19								
20								
21	Note: Totals may not add due to rounding.							
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

REVENUE TAXES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:

Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

Line No.	(1)	(2)			(3)			(4)			(5)			(6)			(7)		
		Gross Receipts Tax			Regulatory Assessment Fee			Gross Receipts Tax			Regulatory Assessment Fee			Regulatory Assessment Fee					
		Historical Base Year 2015	Historical Base Year +1 2016	Test Year 2017	Historical Base Year 2015	Historical Base Year +1 2016	Test Year 2017	Historical Base Year 2015	Historical Base Year +1 2016	Test Year 2017	Historical Base Year 2015	Historical Base Year +1 2016	Test Year 2017	Historical Base Year 2015	Historical Base Year +1 2016	Test Year 2017			
1	TOTAL OPERATING REVENUES	11,573,415	10,677,738	10,961,668	11,573,415	10,677,738	10,961,668												
2	LESS: UNBILLED RETAIL REVENUES	20,878	15,113	1,004	20,878	15,113	1,004												
3	BILLED REVENUES	11,552,538	10,662,625	10,960,663	11,552,538	10,662,625	10,960,663												
4																			
5	SALES FOR RESALE	500,059	447,960	447,882	500,059	447,960	447,882												
6	LATE PAYMENT FIELD COLLECTIONS	58,299	59,439	59,902															
7	MISCELLANEOUS SERVICE REVENUE	39,336	40,699	41,068															
8	RENT ELECTRIC PROPERTY	49,142	56,032	58,649															
9	OTHER REVENUES	123,724	77,787	70,078															
10	DEFERRED REVENUES	8,923	(13,737)	19,218	8,923	(13,737)	19,218												
11	OTHER REVENUE ADJUSTMENTS	110,450	(1,712)	446	67,639	134,335	50,645												
12	TOTAL ADJUSTMENTS	889,932	666,468	697,244	649,386	629,743	580,809												
13	ADJUSTED BILLED REVENUES	10,662,605	9,996,157	10,263,420	10,903,151	10,032,882	10,379,854												
14	TAX RATE - BILLED REVENUES	2.500%	2.500%	2.500%	0.072%	0.072%	0.072%												
15	TAX AMOUNT ON BILLED REVENUES	266,565	249,904	256,585	7,850	7,224	7,473												
16																			
17	UNBILLED REVENUES	20,878	15,113	1,004	20,878	15,113	1,004												
18	TAX AMOUNT ON UNBILLED REVENUES	522	378	25	15	11	1												
19	OTHER TAX ADJUSTMENTS																		
20	TAX AMOUNT	267,087	250,282	256,611	7,865	7,235	7,474												
21																			
22																			
23	NOTE: Totals may not add due to rounding.																		
24																			
25																			
26																			
27																			
28																			
29																			
30																			
31																			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income
Taxes for the Historical Base Year and the
Projected Test Year

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended / / Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(2) (3) (4) Current Tax			(5) (6) (7) Deferred Tax		
		State	Federal	Total (Note A)	State	Federal	Total (Note A)
1	Net Utility Operating Income	1,981,485	1,981,485				
2	Add Income Tax Accounts	903,065	903,065				
3	Less Interest Charges	508,500	508,500				
4	Taxable Income Per Books	2,376,050	2,376,050				
5							
6	Temporary Adjustments To Taxable Income						
7	Book Depreciation	1,852,738	1,852,738		(102,479)	(612,590)	
8	Equity AFUDC Depreciation	(29,096)	(29,096)		1,600	9,624	
9	Solar ITC Depreciation	(2,244)	(2,244)		123	742	
10	Tax Depreciation	(2,642,795)	(2,642,618)		145,799	873,887	
11	Net Book/Tax Depreciation	(821,398)	(821,221)		45,044	271,662	
12							
13	AFUDC Debt	(10,475)	(10,475)		576	3,464	
14	Accrued FICA Taxes	252	252		(14)	(83)	
15	Accrued Revenues	11,303	11,303		(622)	(3,739)	
16	Amortization of Intangibles	(779)	(779)		43	258	
17	Asset Retirement Obligation	(4,491)	(4,491)		247	1,485	
18	Bad Debt Expense	(89)	(89)		5	30	
19	Capital Gain Emission Allowance	(4)	(4)		0	1	
20	Cedar Bay Regulatory Asset, net	90,032	90,032		(4,952)	(29,778)	
21	Computer Software	(18,890)	(18,890)		1,039	6,248	
22	Convertible ITC	(10,101)	(10,101)		556	3,341	
23	Convertible ITC - Basis Adjustment	5,051	5,051		(278)	(1,670)	
24	Cost of Removal	(122,494)	(122,494)		6,737	40,515	
25	Deferred Compensation	1,263	1,263		(69)	(418)	
26	Deferred Costs - Clauses	2,485	2,485		(137)	(822)	
27	Employee Bonuses	3,291	3,291		(181)	(1,089)	
28	Environmental Liability	(93)	(93)		5	31	
29	EPU Asset Retirements	4,392	4,392		(242)	(1,453)	
30	Fossil Dismantlement	2,366	2,366		(130)	(783)	
31	Gain Disposition of Property	(14,830)	(14,830)		816	4,905	
32	Gain on Reacquired Debt	5,947	5,947		(327)	(1,967)	
33	Injuries and Damages	(1,296)	(1,296)		71	429	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income
Taxes for the Historical Base Year and the
Projected Test Year

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended ___/___/___ Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax		(7) Total (Note A)
		(2) State	Federal	(4) Total (Note A)	(5) State	Federal	
1	Intangible Drilling Costs	(375,000)	(375,000)		22,500	123,375	
2	Interest Tax Deficiencies	(12)	(12)		1	4	
3	Method Life CIAC	29,330	29,330		(1,613)	(9,701)	
4	Method Life CPI	57,569	57,569		(3,166)	(19,041)	
5	Mixed Service Costs	(101,299)	(101,299)		5,571	33,505	
6	Nuclear COLA Payroll	(2,991)	(2,991)		165	989	
7	Nuclear Last Core Expense	11,754	11,754		(646)	(3,888)	
8	Nuclear M and S Inventory	1,407	1,407		(77)	(466)	
9	Nuclear Maintenance Reserve	(13,044)	(13,044)		717	4,314	
10	Nuclear Recovery Costs	6,060	6,060		(333)	(2,004)	
11	Pension SFAS 87	(63,828)	(63,828)		3,511	21,111	
12	Post Retirement Benefits	(9,272)	(9,272)		510	3,067	
13	Prepaid Franchise Fees	(1,982)	(1,982)		109	656	
14	Prepaid Insurance	(366)	(366)		20	121	
15	Regulatory Liability SWAPC	(2,981)	(2,981)		164	986	
16	Repair Projects	(331,925)	(331,925)		18,256	109,784	
17	Research and Experimental Costs	(220)	(220)		12	73	
18	SJRPP Decommissioning	1,583	1,583		(87)	(524)	
19	SJRPP Deferred Interest	(3,302)	(3,302)		182	1,092	
20	State Bonus Depreciation Adjustment	(285,193)	0		15,686	(5,490)	
21	State Net Operating Loss, net	285,435	0		(17,126)	5,994	
22	Storm Recovery Securitization	107,376	107,376		(5,906)	(35,515)	
23	Unbilled Revenue FPSC	(3,178)	(3,178)		175	1,051	
24	Vacation Pay Accrual	463	463		(25)	(153)	
25	Welfare Capitalized	4,578	4,578		(252)	(1,514)	
26	Total Temporary Differences	(1,567,595)	(1,567,661)		86,533	518,395	
27							
28							
29							
30							
31							
32							
33							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax			(7) Total (Note A)
		(2) State	Federal	(4) Total (Note A)	(5) State	Federal	(6) Total (Note A)	
1	Permanent Adjustments To Taxable Income							
2	Equity AFUDC Depreciation	29,096	29,096					
3	Manufacturer's Deduction	(67,302)	(49,344)					
4	Non-Deductible Compensation	253	253					
5	Solar ITC Depreciation	2,244	2,244					
6	Business Meals	1,945	1,945					
7	Fuel Tax Credit	0	43					
8	State Exemption	(50)	0					
9	Total Permanent Adjustments	(33,814)	(15,762)					
10								
11								
12	State Taxable Income	774,641						
13	State Income Tax (5.5% Or Applicable Rate)	42,605						
14								
15	Adjustments To State Income Tax (List)							
16	Return to Provision	0						
17	Other	0						
18	Total Adjustments to State Income Tax	0						
19								
20	Adjustments To Deferred Taxes							
21	Excess Deferred Taxes				(101)			
22	Other				0			
23	Total Adjustments to Deferred Income Tax				(101)			
24								
25	State Income Tax	\$ 42,605			\$ 86,432			
26								
27								
28								
29								
30								
31								
32								
33								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended __/__/__ Historical Test Year Ended __/__/__COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax			(7) Total (Note A)
		(2) State	Federal	(4) Total (Note A)	(5) State	Federal	(7) Total (Note A)	
1	Federal Taxable Income		750,021					
2	Federal Income Tax (35% Or Applicable Rate)		262,507					
3								
4	Adjustments To Federal Income Tax							
5	ITC Generated		(850)					
6	Fuel Tax Credit		(43)					
7	Total Adjustments To Federal Income Tax		(894)					
8								
9	Adjustments To Deferred Taxes							
10	Excess Deferred Taxes					(2,178)		
11	Other					0		
12	Total Adjustments to Deferred Income Tax					(2,178)		
13								
14	Investment Tax Credits - Net					(3,803)		
15								
16	Federal Income Tax		\$ 261,614			\$ 512,414		
17								
18								
19								
20								
21								
22								
23								

NOTES:

(A)	Summary of Income Tax Expense	Federal	State	Total
26	Current Tax Expense	261,614	42,605	304,219
27	Deferred Income Taxes	516,217	86,432	602,649
28	Investment Tax Credits, Net	(3,803)		(3,803)
29	Total Income Tax Provision	774,028	129,038	903,065

30

31

32 Totals may not add due to rounding

33

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income
Taxes for the Historical Base Year and the
Projected Test Year

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) (3) (4)			(5) (6) (7)	
		State	Federal	Total (Note A)	State	Federal
1	Net Utility Operating Income	2,054,766	2,054,766			
2	Add Income Tax Accounts	965,897	965,897			
3	Less Interest Charges - See Note (B)	444,044	444,044			
4	Taxable Income Per Books	2,576,619	2,576,619			
5						
6	Temporary Adjustments To Taxable Income					
7	Book Depreciation	1,519,047	1,519,047		(83,588)	(502,411)
8	Equity AFUDC Depreciation	(20,465)	(20,465)		1,126	6,769
9	Solar ITC Depreciation	(227)	(227)		12	75
10	Tax Depreciation	(2,031,806)	(2,032,245)		111,810	672,152
11	Net Book/Tax Depreciation	(533,451)	(533,890)		29,360	176,585
12						
13	AFUDC Debt	(20,598)	(20,598)		1,133	6,813
14	Accrued FICA Taxes	2,408	2,408		(132)	(796)
15	Accrued Revenues	(24,473)	(24,473)		1,346	8,094
16	Amortization of Intangibles	(774)	(774)		43	256
17	Asset Retirement Obligation	1,145	1,145		(63)	(379)
18	Bad Debt Expense	(1,387)	(1,387)		76	459
19	Capital Gain Emission Allowance	(241)	(241)		13	80
20	Cedar Bay Regulatory Asset, net	30,011	30,011		(1,651)	(9,926)
21	Coal Cars	0	0		0	0
22	Computer Software	(28,407)	(28,407)		1,562	9,396
23	Convertible ITC	(10,101)	(10,101)		556	3,341
24	Convertible ITC - Basis Adjustment	5,051	5,051		(278)	(1,670)
25	Cost of Removal	(150,878)	(150,878)		8,298	49,903
26	Deferred Compensation	343	343		(19)	(113)
27	Deferred Costs - Clauses	194,025	194,025		(10,671)	(64,174)
28	Deferred Franchise Fee Revenues	(5,247)	(5,247)		289	1,735
29	Deferred Income - Non-Current	(87)	(87)		5	29
30	Deferred Severance	(155)	(155)		9	51
31	Depreciation Reserve Flowback	14,980	14,980		(824)	(4,955)
32	Dormant Materials	(808)	(808)		44	267
33	Employee Bonuses	16,339	16,339		(899)	(5,404)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income
Taxes for the Historical Base Year and the
Projected Test Year

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax		
		(2) State	(3) Federal	(4) Total (Note A)	(5) State	(6) Federal	(7) Total (Note A)
1	Environmental Liability	520	520		(29)	(172)	
2	EPU Asset Retirements	3,712	3,712		(204)	(1,228)	
3	Extended Warranty	(136)	(136)		7	45	
4	FAS90	0	0		0	0	
5	Fossil Dismantlement	4,865	4,865		(268)	(1,609)	
6	Franchise Fee Costs	(5,600)	(5,600)		308	1,852	
7	Gain Disposition of Property	18,337	18,337		(1,009)	(6,065)	
8	Gain on Recquired Debt	(89,668)	(89,668)		4,932	29,658	
9	Gain on Sale of MIT Credits	2,678	2,678		(147)	(886)	
10	Injuries and Damages	(7,102)	(7,102)		391	2,349	
11	Intangible Drilling Costs	(108,617)	(108,617)		6,517	35,735	
12	Interest Tax Deficiencies	3,937	3,937		(217)	(1,302)	
13	Legal Reserve	7,313	7,313		(402)	(2,419)	
14	Measurement and Verification Income	342	342		(19)	(113)	
15	Method Life CIAC	54,146	54,146		(2,978)	(17,909)	
16	Method Life CPI	59,025	59,025		(3,246)	(19,522)	
17	Mixed Service Costs	(99,461)	(99,461)		5,470	32,897	
18	Non Ded Medical Contributions	281	281		(15)	(93)	
19	Nuclear Amortization - Regulatory Credit	(6,955)	(6,955)		383	2,300	
20	Nuclear COLA Payroll	(2,353)	(2,353)		129	778	
21	Nuclear Last Core Expense	11,754	11,754		(646)	(3,888)	
22	Nuclear M and S Inventory	1,407	1,407		(77)	(466)	
23	Nuclear Maintenance Reserve	(879)	(879)		48	291	
24	Nuclear Radioactive Waste	(4,284)	(4,284)		236	1,417	
25	Nuclear Recovery Costs	7,683	7,683		(423)	(2,541)	
26	Over/Under Recovery - FREC	1,214	1,214		(67)	(401)	
27	Pension SFAS 87	(54,094)	(54,094)		2,975	17,892	
28	Post Retirement Benefits	(8,434)	(8,434)		464	2,790	
29	Premium Lighting Program Revenues	(603)	(603)		33	199	
30	Prepaid Franchise Fees	(467)	(467)		26	154	
31	Prepaid Insurance	494	494		(27)	(164)	
32	Prepaid Property Taxes	143	143		(8)	(47)	
33	Prepaid State Motor Vehicle Taxes	41	41		(2)	(14)	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year

Type of Data Shown:

___ Projected Test Year Ended __/__/__

___ Prior Year Ended __/__/__

 Historical Test Year Ended 12/31/15COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax		(7) Total (Note A)
		(2) State	Federal	(4) Total (Note A)	(5) State	Federal	
1	Rate Case Expense	371	371		(20)	(123)	
2	Regulatory Liability SWAPC	(1,425)	(1,425)		78	471	
3	Repair Projects	(558,141)	(558,141)		30,698	184,605	
4	Savings/Warrant Reserve	139	139		(8)	(46)	
5	SJRPP Decommissioning	1,304	1,304		(72)	(431)	
6	SJRPP Deferred Interest	(3,302)	(3,302)		182	1,092	
7	State Bonus Depreciation Adjustment	(283,374)	0		15,586	(5,455)	
8	State Net Operating Loss, net	104,783	0		(6,287)	2,200	
9	Storm - Regulatory Asset	(3,980)	(3,980)		219	1,316	
10	Storm Recovery Securitization	96,609	96,609		(5,313)	(31,953)	
11	Supplemental Performance Fee	7,159	7,159		(394)	(2,368)	
12	Tax Loss on Disposition of Property	(63,199)	(63,278)		3,476	20,931	
13	Unbilled Revenue FPSC	(106,595)	(106,595)		5,863	35,256	
14	Vacation Pay Accrual	187	187		(10)	(62)	
15	Welfare Capitalized	4,993	4,993		(275)	(1,652)	
16	Total Temporary Differences	(1,527,535)	(1,349,463)		84,054	442,893	
17							
18	Permanent Adjustments To Taxable Income						
19	Equity AFUDC Depreciation	20,465	20,465				
20	Manufacturer's Deduction	(91,137)	(85,227)				
21	Non-Deductible Compensation	245	245				
22	Solar ITC Depreciation	227	227				
23	Business Meals	1,812	1,812				
24	State Exemption	(50)	0				
25	State Tax Deduction	0	508				
26	Total Permanent Adjustments	(68,438)	(61,970)				
27							
28	State Taxable Income	980,646					
29	State Income Tax (5.5% Or Applicable Rate)	53,936					
30							
31							
32							
33							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year

Type of Data Shown:

___ Projected Test Year Ended __/__/__

___ Prior Year Ended __/__/__

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax		(7) Total (Note A)
		(2) State	Federal	(4) Total (Note A)	(5) State	Federal	
1	Adjustments To State Income Tax (List)						
2	Return to Provison	(1,691)					
3	IRS Settlement	14					
4	Other State Taxes	700					
5	Total Adjustments to State Income Tax	(976)					
6							
7	Adjustments To Deferred Taxes						
8	Excess Deferred Taxes				(93)		
9	Return to Provision				(1,048)		
10	Other				11		
11	Total Adjustments to Deferred Income Tax				(1,129)		
12							
13	State Income Tax	\$ 52,959			\$ 82,924		
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
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31							
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of State and Federal Income Taxes for the Historical Base Year and the Projected Test Year

Type of Data Shown:

___ Projected Test Year Ended __/__/__

___ Prior Year Ended __/__/__

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(3) Current Tax			(6) Deferred Tax		
		(2) State	(3) Federal	(4) Total (Note A)	(5) State	(6) Federal	(7) Total (Note A)
1	Federal Taxable Income		1,112,227				
2	Federal Income Tax (35% Or Applicable Rate)		389,280				
3							
4	Adjustments To Federal Income Tax						
5	ITC Generated		(801)				
6	General Business Credits		(568)				
7	Return to Provision		9,385				
9	Out of Period		25,819				
10	IRS Settlement		(25,067)				
11	FIN48		(231)				
12	Total Adjustments To Federal Income Tax		8,537				
13							
14	Adjustments To Deferred Taxes						
15	Excess Deferred Taxes					(1,747)	
16	General Business Credits					568	
17	Capitalized Business Meals					66	
18	Return to Provision					(9,776)	
19	Total Adjustments to Deferred Income Tax					(10,889)	
20							
21	Investment Tax Credits - Net					192	
22							
23	Federal Income Tax		\$ 397,817			\$ 432,197	
24							
25	NOTES:						
26	(A) Summary Of Income Tax Expense		Federal	State	Total		
27	Current Tax Expense		397,817	52,959	450,776		
28	Deferred Income Taxes		432,004	82,924	514,929		
29	Investment Tax Credits, Net		192		192		
30	Total Income Tax Provision		830,013	135,884	965,897		
31							
32	(B) Interest expense includes (\$17) of interest income related to FPL Recovery Funding LLC						
33	Totals may not add due to rounding.						

INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:

Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22.
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Type of Data Shown:

Projected Test Year Ended: 12/31/17
 Prior Year Ended: / /
 Historical Test Year Ended: 12/31/15

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr,
 Kim Ousdahl

Line No.	(1) Description	(2) Historical Base Year Ended 12/31/2015 (\$000)	(3) Test Year Ended 12/31/2017 (\$000)
1	Interest on Long Term Debt	432,767	483,056
2			
3	Amortization of Debt Discount, Premium, Issuing Expense & Loss on Reacquired Debt	9,665	13,889
4			
5	Interest on Short Term Debt	7,287	12,862
6			
7	Interest on Customer Deposits	9,472	9,084
8			
9	Other Interest Expense	5,467	83
10			
11	Less Allowance for Funds Used During Construction	<u>(20,598)</u>	<u>(10,475)</u>
12			
13	Total Interest Expense	444,062	508,500
14			
15			
16			
17			
18			
19	TOTALS MAY NOT ADD DUE TO ROUNDING		
20			
21			
22			
23			
24			
25			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION

Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1)	(2) Amount \$	(3) Percent of Capital %	(4) Cost Rate %	(5) Weighted Cost %
1	NOTE: NEXTERA ENERGY, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING YEAR 2017.				
2					
3	Long Term Debt				
4	Short Term Debt				
5	Preferred Stock				
6	Common Equity				
7	Deferred Income Tax				
8	Investment Tax Credits				
9	Other (specify)				
10	Total	<u>\$</u>	<u>%</u>		<u>%</u>
11					
12					
13					
14					
15					
16					
17	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			=	<u>%</u>
18					
19					
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:

Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1)	(2) Amount \$	(3) Percent of Capital %	(4) Cost Rate %	(5) Weighted Cost %
1	NOTE: NEXTERA ENERGY, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, HAD NO OUTSTANDING DEBT DURING HISTORICAL YEAR 2015.				
2					
3	Long Term Debt				
4	Short Term Debt				
5	Preferred Stock				
6	Common Equity				
7	Deferred Income Tax				
8	Investment Tax Credits				
9	Other (specify)				
10	Total	<u>\$</u>	<u>%</u>		<u>%</u>
11					
12					
13					
14					
15					
16					
17	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			=	<u>%</u>
18					
19					
20					
21					
22					
23					
24					
25					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: To provide information required to present the excess/
 deficient deferred tax balances due to protected and
 unprotected timing differences at statutory tax rates
 different from the current tax rate. The protected
 deferred tax balances represent timing differences
 due to Life and Method effect on depreciation rates.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Test Year Ended 12/31/15

Witness: Kim Ousdahl

Line No.	(1) Balance and Activity	(2) Protected (\$000)	(3) Unprotected (\$000)	(4) Total Excess/(Deficient) (\$000)
1				
2				
3				
4				
5	Balance at Beginning of the Historical Year	\$ 10,922	\$ 4,553	\$ 15,475
6	Historical Year Amortization	<u>(920)</u>	<u>(920)</u>	<u>(1,840)</u>
7				
8	Balance at Beginning of Historical Year + 1	10,003	3,633	13,636
9	Historical Year + 1 Amortization	<u>(1,141)</u>	<u>(1,140)</u>	<u>(2,281)</u>
10				
11	Balance at Beginning of Projected Test Year	8,862	2,493	11,355
12	Projected Test Year Amortization	<u>(1,139)</u>	<u>(1,139)</u>	<u>(2,279)</u>
13				
14	Balance at End of Projected Test Year	<u>\$ 7,723</u>	<u>\$ 1,353</u>	<u>\$ 9,076</u>
15				
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:

Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/15
Witness: Kim Ousdahl

DOCKET NO: 160021-EI

Line
No.

(1)

1 Florida Power & Light Company's (FPL) and its subsidiaries, income tax returns and the IRS revenue agent's report are proprietary confidential business
2 information under Section 366.093, Florida Administrative Code, and Section 6103 of the Internal Revenue code. Provided that appropriate confidentiality
3 arrangements are made, the income tax returns and most recent final IRS revenue agent's report for FPL and its subsidiaries will be made available for
4 review at the Company's office located at 700 Universe Boulevard, Juno Beach, Florida 33408.
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /
Witness: Kim Ousdahl

DOCKET NO: 160021-EI

Line
No.

(1)

- 1 Florida Power & Light Company (FPL) is a member of a consolidated group, NextEra Energy Inc. and subsidiaries, which files a consolidated Federal Income Tax Return.
- 2
- 3 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue code 1552(a)(2), Reg. 1.1502-33(d)(2)(ii)
- 4 and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, FPL and its subsidiaries are allocated income tax on a separate
- 5 company basis. Therefore, the amount of tax allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return.
- 6
- 7
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

DOCKET NO. 160021-EI

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1.	For profit and loss purposes, which IRC section 1552 method is used for tax allocation?					
2							
3							
4		See response to Schedule C-27 for method used for tax allocation.					
5							
6	2.	What tax years are open with the IRS?					
7							
8		Open tax years are from 2011.					
9							
10							
11	3.	For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?					
12							
13			2012	2013	2014		
14			<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>		
15		Federal Income Tax Paid(Received)	\$157,598	\$639	\$248,290		
16							
17							
18							
19	4.	How were the amounts in (3) treated?					
20							
21		The income tax payments are calculated on a separate company basis.					
22		These amounts are treated as payments of federal income taxes by Florida Power & Light Company					
23							
24	5.	For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?					
25							
26			2012	2013	2014		
27			<u>(\$000)</u>	<u>(\$000)</u>	<u>(\$000)</u>		
28		Interest deducted					
29							
30		No Interest on debt reflected on parent ONLY tax return.					
31							
32							
33							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the requested miscellaneous tax information.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/15

DOCKET NO. 160021-EI

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1								
2								
3	6.	Complete the following chart for the last three years:	Income (loss)					
4								
5			Book Basis			Tax Basis		
6			Year			Year (1)		
7			(\$000)			(\$000)		
8			2012	2013	2014	2012	2013	
9		Parent Only	(\$13,238)	(\$7,514)	(\$29,317)		2014	
10		Applicant Only	\$1,240,443	\$1,348,515	\$1,517,069			
11		Total Group	\$1,911,371	\$1,907,938	\$2,464,951			
12		Total Group Excluding						
13		Parent & Applicant	\$684,165	\$566,938	\$977,200			
14								
15								
16								
17								
18								
19		(1) As noted in MFR C-26, the tax returns on which this information appears are considered proprietary confidential business information under Section 366.093,						
20		Florida Statutes, and Section 6103 of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the requested data will be						
21		made available for review at the FPL Juno Beach office.						
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23								
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded (\$000)	Additions or (Retirements)	Depreciation and Amortization (\$000)	Net Book Value on Disposal Date (\$000)	Gain or (Loss) (\$000)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended 12/31/2013
1													
2	<u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u>												
3													
4	GENERAL OFFICE (GO) SALE		2011				56,752		(24,614)	32,138	3,790	3,790	-
5	CITI VIEW LAND SALE		2014				150	-	-	150	2,450	-	-
6	CENTRAL SERVICE CENTER PARKING LOT SALE		2015				349	-	-	349	20,631	-	-
7	HIALEAH SERVICE CENTER SALE		2015				1,050	(337)	-	713	1,886	-	-
8	NORTHWEST SERVICE CENTER SALE		2015				326	-	-	326	1,501	-	-
9	MIAMI DADE-DAVIS LOOP		2015				13	(7)	-	6	1,946	-	-
10	BOCA GRANDE TERMINAL SALE		2016				73	-	-	73	12,742	-	-
11	MIAMI BEACH DEVELOPMENT RIGHTS SALE		2016				-	-	-	-	5,880	-	-
12	NONE		2017				-	-	-	-	-	-	-
13	SUBTOTAL						58,712		(24,958)	33,754	50,826	3,790	-
14													
15													
16	<u>ACCOUNT 407.411 - GAIN FROM DISPOSITION OF AVIATION TRF TO NEE</u>												
17													
18	TRANSFER OF AIRCRAFT TO NEXTERA ENERGY INC.		2011				65,034		(31,572)	33,462	6,149	6,149	-
19	NONE		2015				-	-	-	-	-	-	-
20	NONE		2016				-	-	-	-	-	-	-
21	NONE		2017				-	-	-	-	-	-	-
22							65,034		(31,572)	33,462	6,149	6,149	-
23													
24	<u>ACCOUNT 411.610 - GAIN FROM DISPOSITION OF UTILITY PLANT</u>												
25													
26	DESOTO ACRE LAND SALE		2014				6,050	-	-	6,050	14,790	-	-
27	DESOTO LAND SALE		2014				396	-	-	396	1,240	-	-
28	RINKER SUBSTATION SALE		2014				470	-	-	470	1,188	-	-
29	ITEM DOES NOT MEET THRESHOLD		2015				-	-	-	-	-	-	-
30	ITEM DOES NOT MEET THRESHOLD		2016				-	-	-	-	-	-	-
31	ITEM DOES NOT MEET THRESHOLD		2017				-	-	-	-	-	-	-
32	SUBTOTAL						6,917		-	6,917	17,218	-	-
33													
34													

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr

Line No.	(1) Description of Property	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Reclassification Date(s)	(7) Original Amount Recorded (\$000)	(8) Additions or (Retirements)	(9) Depreciation and Amortization (\$000)	(10) Net Book Value on Disposal Date (\$000)	(11) Gain or (Loss) (\$000)	(12) Amounts Allowed Prior Cases
1												
2	<u>ACCOUNT 411.630 - DEFERRED GAIN ON MITIGATION BANK</u>											
3												
4	ITEM DOES NOT MEET THRESHOLD		2013				-		-	-	-	-
5	ITEM DOES NOT MEET THRESHOLD		2014				-		-	-	-	-
6	MITIGATION PHS I GAIN ACTIVITY 2014		2015				8,222		-	8,222	6,228	-
7	ITEM DOES NOT MEET THRESHOLD		2016				-		-	-	-	-
8	NONE		2017				-		-	-	-	-
9	SUBTOTAL						8,222		-	8,222	6,228	-
10												
11												
12												
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:
 Projected Test Year Ended: 12/31/17
 Prior Year Ended: / /
 Historical Year Ended: / /

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided (P) or Received (R)	(4) Effective Contract Date	(5) Charge or Credit During Year		(6) Acct. No. (See Note 3)	(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies (See Note 4)
					Amount (000)				
1	NextEra Energy Resources, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(57,757)			(57,757)	
2	NextEra Energy Resources, LLC	Affiliate	Direct Charges R (see Note 2)	N/A	12,282			12,282	
3	Windlogics	Affiliate	Direct Charges R (see Note 2)	3/7/2014	150			150	
4	Gexa Energy, LLC	Affiliate	Direct Charges R (see Note 2)	N/A	154			154	
5	FPL FiberNet, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(1,215)			(1,215)	
6	FPL FiberNet, LLC	Affiliate	P - Pole Attachment	1/1/2000	(1,212)			(1,212)	
7	FPL FiberNet, LLC	Affiliate	Direct Charges R (see Note 2)	N/A	8,548			8,548	
8	FPL Energy Services, Inc.	Affiliate	Direct Charges P (see Note 1)	N/A	(2,706)			(2,706)	
9	FPL Energy Services, Inc.	Affiliate	Direct Charges R (see Note 2)	N/A	494			494	
10	NextEra Energy Capital Holdings, Inc	Affiliate	Direct Charges P (see Note 1)	N/A	(1,918)			(1,918)	
11	Palms Insurance Company, LTD	Affiliate	Direct Charges R (see Note 2)	N/A	8,185			8,185	
12	Lone Star Transmission, LLC	Affiliate	Direct Charges P (see Note 1)	10/10/2011	(584)			(584)	
13	NextEra Energy Transmission, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(671)			(671)	
14	New Hampshire Transmission, LLC	Affiliate	Direct Charges P (see Note 1)	N/A	(220)			(220)	
15									
16	NextEra Energy Resources	Affiliate	Operations Support Charges P (see Notes 1 and 5)	N/A	(22,711)			(22,711)	
17									
18	NextEra Energy Resources, LLC	Affiliate	CSC P (see Notes 1 and 5)	N/A	(79,096)	922		(79,096)	
19	FPL FiberNet, LLC	Affiliate	CSC P (see Notes 1 and 5)	N/A	(3,493)	922		(3,493)	
20	FPL Energy Services, Inc.	Affiliate	CSC P (see Notes 1 and 5)	N/A	(1,421)	922		(1,421)	
21	NextEra Energy Capital Holdings, Inc	Affiliate	CSC P (see Notes 1 and 5)	N/A	(289)	922		(289)	
22	Lone Star Transmission, LLC	Affiliate	CSC P (see Notes 1 and 5)	N/A	(885)	922		(885)	
23	NextEra Energy Transmission, LLC	Affiliate	CSC P (see Notes 1 and 5)	N/A	(466)	922		(466)	
24	New Hampshire Transmission, LLC	Affiliate	CSC P (see Notes 1 and 5)	N/A	(75)	922		(75)	
25									
26									
27	Notes:								
28	1) Services provided by FPL primarily include strategic and governance support, fleet operations, and traditional corporate services.								
29									
30	2) Amounts above for services received by FPL are primarily for project management, systems support, legal services, insurance programs, and provision of fiber optic telecommunications services.								
31									
32	3) Actuals will be charged to various O&M and capital accounts.								
33									
34	4) Allocable charges between FPL and its affiliates (Corporate Services Charge "CSC") are allocated by applying specific drivers or the Massachusetts Formula to the allocable cost pools. Other allocation methods are used for specific services (Operational Support Charges) that benefit specific affiliates (e.g., number of Nuclear Units for support to NextEra Energy Resources nuclear plant operations). Other charges are billed directly (Direct Charges) at fully loaded cost.								
35									
36									
37	5) The Corporate Services Charge ("CSC") was previously referred to as the Affiliate Management Fee ("AMF"). The Operations Support Charges were previously referred to as Service Fees.								
38									
39	6) The above amounts do not include transactions related to the funding of shared benefit plans or the funding for the tax sharing agreement.								

Supporting Schedules:

Recap Schedules: C-31

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION:

Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended _/_/
 Historical Test Year Ended 12/31/15

DOCKET NO: 160021-EI

Witness: Kim Ousdahl

Line
No.

(1)

1 SEE ATTACHMENT 1, FPL'S MOST RECENTLY FILED DIVERSIFICATION REPORT.

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Supporting Schedules:

Recap Schedules: C-30

FLORIDA PUBLIC SERVICE COMMISSION SIGNATURE PAGE

I certify that I am the responsible accounting officer of

FLORIDA POWER & LIGHT COMPANY;

That I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from January 1, 2014 to December 31, 2014, inclusive.

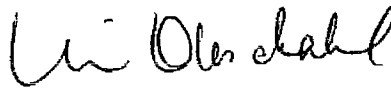
I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084.

April 30, 2015

Date



Signature

Kim Ousdahl

Name

Vice President, Controller and Chief Accounting Officer

Title

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

For each Director & Officer of the Company, list the principal occupation or business affiliation & all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY

James L. Robo (Director and Chairman of the Board)

NextEra Energy, Inc., Director, Chairman of the Board, President and Chief Executive Officer
NextEra Energy Capital Holdings, Inc., Director, Chairman of the Board, President and Chief Executive Officer
NextEra Energy Equipment Leasing, LLC, Vice President
NextEra Energy Foundation, Inc., Director and Chairman of the Board
NextEra Energy Partners GP, Inc., Director, Chairman of the Board and Chief Executive Officer
NEE Acquisition Sub I, LLC, Chief Executive Officer
NEE Acquisition Sub II, Inc., Director, Chairman of the Board and Chief Executive Officer
FPL Investments, LLC, President
ClearSky Power & Technology Fund I LLC, Board of Members, Member
Contra Costa Capital, LLC, Vice President
Mendocino Capital, LLC, Vice President
JB Hunt Transport, Inc., Director

Eric E. Silagy (Director, President and Chief Executive Officer)

NextEra Energy Foundation, Inc., Director, President and Treasurer

Miguel Arechabala (Executive Vice President, Power Generation Division)

NextEra Energy, Inc., Executive Vice President, Power Generation Division
FPL Historical Museum, Inc., Director and President
NextEra Energy Canadian Operating Services, Inc., Director and President
Planta Termosolar de Extremadura, S.L., Director
Planta Termosolar de Extremadura 2, S.L., Director
NextEra Energy Espana, S.L., Joint and Several Liquidators
NextEra Energy Operating Services, LLC, President
ESI Northeast Energy LP, LLC, President
Evacuacion Valdecaballeros, S.L., Director
FPL Energy Virginia Power Services, Inc.
NextEra Energy Espana Operating Services, S. L., Joint & Several Administrator

Moray P. Dewhurst (Director, Executive Vice President and Chief Financial Officer)

NextEra Energy, Inc., Vice Chairman and Chief Financial Officer, and Executive Vice President, Finance
NextEra Energy Capital Holdings, Inc., Director, Sr. Vice President and Chief Financial Officer
NextEra Energy Partners GP, Inc., Director and Chief Financial Officer
NEE Acquisition Sub I, LLC, Chief Financial Officer
NEE Acquisition Sub II, Inc., Chief Financial Officer
ClearSky Power & Technology Fund I LLC, Board of Members, Member
Contra Costa Capital, LLC, Vice President
FPL Recovery Funding LLC, President
Mendocino Capital, LLC, Vice President
Palms Insurance Company, Limited, Director
Pipeline Funding Company, LLC, President

Deborah H. Caplan (Executive Vice President, Human Resources and Corporate Services)

NextEra Energy, Inc., Executive Vice President, Human Resources and Corporate Services
NextEra Energy Equipment Leasing, LLC, President
NextEra Energy Foundation, Inc., Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Mark E. Hickson (Vice President, Strategy and Corporate Development)

NextEra Energy, Inc., Vice President, Strategy and Corporate Development
NextEra Energy Equity Partners GP, LLC, Vice President
NextEra Energy Management Partners GP, LLC, Vice President
NextEra Energy Operating Partners GP, LLC, Vice President
NextEra Energy Partners GP, Inc., Vice President, Strategy and Corporate Development
NextEra Energy Resources Partners Holdings, LLC, Vice President
NextEra Energy Resources Partners, LLC, Vice President
NextEra Energy Resources, LLC, Vice President, Strategy and Corporate Development
NextEra Energy US Partners Holdings, LLC, Vice President

Manoochehr K. Nazar (President, Nuclear Division and Chief Nuclear Officer)

NextEra Energy, Inc., Executive Vice President, Nuclear Division and Chief Nuclear Officer
NextEra Energy Duane Arnold, LLC, Vice President
NextEra Energy Point Beach, LLC, Vice President
NextEra Energy Seabrook, LLC, Senior Vice President and Nuclear Chief Operating Officer

Charles E. Sieving (Executive Vice President)

NextEra Energy, Inc., Executive Vice President & General Counsel
NextEra Energy Foundation, Inc., Director
NextEra Energy Partners GP, Inc., Director and General Counsel
NEE Acquisition Sub I, LLC, General Counsel
NEE Acquisition Sub II, Inc., General Counsel

William L. Yeager (Executive Vice President-Engineering, Construction and Integrated Supply Chain)

NextEra Energy, Inc., Executive Vice President, Engineering, Construction and Integrated Supply Chain
FPL Energy Callahan Wind GP, LLC, Vice President
FPL Energy MH700, LLC, Vice President
NextEra Energy Resources, LLC, Vice President

Craig W. Arcari (Vice President, Power Generation Technical Services)

Energy Storage Holdings, LLC, Vice President
Golden West Power Partners, LLC, Vice President

W. Scott Seeley (Secretary)

NextEra Energy, Inc., Vice President, Compliance & Corporate Secretary
NextEra Energy Capital Holdings, Inc., Secretary
NextEra Energy Equity Partners GP, LLC, Assistant Secretary
NextEra Energy Foundation, Inc., Secretary
NextEra Energy Operating Partners GP, LLC, Assistant Secretary
NextEra Energy Operating Services, LLC, Assistant Secretary
NextEra Energy Partners GP, Inc., Corporate Secretary
NextEra Energy Resources, LLC, Secretary
NEE Acquisition Sub I, LLC, Secretary
NEE Acquisition Sub II, Inc., Secretary
4263766 Canada Inc., Secretary
Adelanto Solar II, LLC, Assistant Secretary
Adelanto Solar, LLC, Assistant Secretary
Alandco I, Inc., Secretary
Alandco Inc., Secretary
Alandco/Cascade, Inc., Secretary
Altamont Power LLC, Assistant Secretary
Aquila Holdings LP, ULC, Secretary
Aquila LP, ULC, Secretary
Aries Solar Holding, LLC, Assistant Secretary
Ashtabula Wind II, LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

Ashtabula Wind III, LLC, Assistant Secretary
Ashtabula Wind, LLC, Assistant Secretary
Backbone Mountain Windpower LLC, Assistant Secretary
Backbone Windpower Holdings, LLC, Assistant Secretary
Baldwin Wind Holdings, LLC, Assistant Secretary
Baldwin Wind, LLC, Assistant Secretary
Barrett CC Repowering, LLC, Assistant Secretary
Bayswater Peaking Facility, LLC, Assistant Secretary
BCSD Solar, LLC, Assistant Secretary
Beacon Solar, LLC, Assistant Secretary
Bison Wind GP, LLC, Assistant Secretary
Bison Wind Holdings, LLC, Assistant Secretary
Bison Wind Investments, LLC, Assistant Secretary
Bison Wind LP, LLC, Assistant Secretary
Bison Wind Portfolio, LLC, Assistant Secretary
Bison Wind, LLC, Assistant Secretary
Blackwell Wind, LLC, Assistant Secretary
Blue Heron Land Associates, LLC, Assistant Secretary
Blue Summit Generation Tie, LLC, Assistant Secretary
Blue Summit II Wind, LLC, Assistant Secretary
Blue Summit Wind, LLC, Assistant Secretary
Blythe Solar 110, LLC, Assistant Secretary
Blythe Solar 125, LLC, Assistant Secretary
Bornish Wind BC Holdings, ULC, Secretary
Bornish Wind Funding GP, LLC, Assistant Secretary
Bornish Wind GP, LLC, Assistant Secretary
Bornish Wind Holdings GP, LLC, Assistant Secretary
Bornish Wind LP, ULC, Secretary
Boulevard Associates Canada, Inc., Assistant Secretary
Boulevard Associates, LLC, Assistant Secretary
Boulevard Gas Associates, LLC, Assistant Secretary
Breckinridge Wind Holdings, LLC, Assistant Secretary
Breckinridge Wind Project, LLC, Assistant Secretary
BSGA Gas Producing, LLC, Assistant Secretary
Buffalo Ridge Wind Energy, LLC, Assistant Secretary
Butler Ridge Wind Energy Center, LLC, Assistant Secretary
Cabo Solar Farm, LLC, Assistant Secretary
Canyon Wind Holdings, LLC, Assistant Secretary
Canyon Wind, LLC, Assistant Secretary
Capricorn Ridge B Holdings, LLC, Assistant Secretary
Capricorn Ridge B, LLC, Assistant Secretary
Capricorn Ridge Power Seller, LLC, Assistant Secretary
Capricorn Ridge Wind Funding, LLC, Assistant Secretary
Capricorn Ridge Wind Holdings, LLC, Assistant Secretary
Capricorn Ridge Wind II, LLC, Assistant Secretary
Capricorn Ridge Wind, LLC, Assistant Secretary
Carousel Wind Farm, LLC, Assistant Secretary
Carousel Wind Holdings, LLC, Assistant Secretary
Cedar Bluff Wind, LLC, Assistant Secretary
Centennial Wind Class B, LLC, Assistant Secretary
Centennial Wind Funding, LLC, Assistant Secretary
Centennial Wind Holdings, LLC, Assistant Secretary
Centennial Wind, LLC, Assistant Secretary
Central States Wind Holdings, LLC, Assistant Secretary
Central States Wind, LLC, Assistant Secretary
Cherokee Power, LLC, Assistant Secretary
Cimarron Wind Energy Holdings II, LLC, Assistant Secretary
Cimarron Wind Energy Holdings, LLC, Assistant Secretary
Cimarron Wind Energy, LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

Colonial Penn Capital Holdings, Inc., Secretary
Cottonwood Wind Project Holdings, LLC, Assistant Secretary
Cottonwood Wind Project, LLC, Assistant Secretary
CP II CAD Holdings LP GP, LLC, Assistant Secretary
CP II Holdings LP, ULC, Secretary
Crystal Lake Wind II, LLC, Assistant Secretary
Crystal Lake Wind III, LLC, Assistant Secretary
Crystal Lake Wind, LLC, Assistant Secretary
Day County Wind II, LLC, Assistant Secretary
Day County Wind, LLC, Assistant Secretary
Delaware Mountain Wind Farm, LLC, Assistant Secretary
Desert Sunlight 250, LLC, Assistant Secretary
Desert Sunlight 300, LLC, Assistant Secretary
Desert Sunlight Holdings, LLC, Assistant Secretary
DG 1 Acquisition Co., LLC, Assistant Secretary
DG 1, LLC, Assistant Secretary
DG Bethlehem Solar, LLC, Assistant Secretary
DG BP Solar One, LLC, Assistant Secretary
DG Irvine Solar I, LLC, Assistant Secretary
DG Project Construction Co., LLC, Assistant Secretary
DG Residential Acquisition Co., LLC, Assistant Secretary
DG Somerdale Solar, LLC, Assistant Secretary
DG Woodbury Solar, LLC, Assistant Secretary
Diablo Winds, LLC, Assistant Secretary
Dickinson Wind, LLC, Assistant Secretary
DP II, LLC, Assistant Secretary
EarthEra, LLC, Assistant Secretary
East Durham Wind BC Holdings, ULC, Secretary
East Durham Wind Funding GP, LLC, Assistant Secretary
East Durham Wind GP, LLC, Assistant Secretary
East Durham Wind Holdings GP, LLC, Assistant Secretary
East Durham Wind, ULC, Assistant Secretary
EFB Constructors, LLC, Assistant Secretary
Elk City II Wind Holdings, LLC, Assistant Secretary
Elk City II Wind, LLC, Assistant Secretary
Elk City Wind Holdings III, LLC, Assistant Secretary
Elk City Wind Holdings, LLC, Assistant Secretary
Elk City Wind III, LLC, Assistant Secretary
Elk City Wind, LLC, Assistant Secretary
EMB Investments, Inc., Assistant Secretary
Energy Storage Holdings, LLC, Assistant Secretary
Ensign Wind, LLC, Assistant Secretary
ESI Altamont Acquisitions, Inc., Assistant Secretary
ESI Bay Area GP, Inc., Assistant Secretary
ESI Bay Area, Inc., Assistant Secretary
ESI California Holdings, Inc., Assistant Secretary
ESI Ebensburg, Inc., Assistant Secretary
ESI Energy, LLC, Assistant Secretary
ESI Mojave LLC, Assistant Secretary
ESI Mojave, Inc., Assistant Secretary
ESI Montgomery County, LLC, Assistant Secretary
ESI Multitrade LP, Inc., Assistant Secretary
ESI Northeast Energy Acquisition Funding, Inc., Assistant Secretary
ESI Northeast Energy Funding, Inc., Assistant Secretary
ESI Northeast Energy GP, Inc., Assistant Secretary
ESI Northeast Energy LP, LLC, Assistant Secretary
ESI Northeast Fuel Management, Inc., Assistant Secretary
ESI Pittsylvania, Inc., Assistant Secretary
ESI Sierra, Inc., Assistant Secretary
ESI Sky River, Inc., Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

ESI Tehachapi Acquisitions, Inc., Assistant Secretary
ESI Tractebel Acquisition Corp., Assistant Secretary
ESI Tractebel Funding Corp., Assistant Secretary
ESI Tractebel Urban Renewal Corporation, Assistant Secretary
ESI Vansycle GP, Inc., Assistant Secretary
ESI Vansycle LP, Inc., Assistant Secretary
ESI VG IV, LLC, Assistant Secretary
ESI Victory, Inc., Assistant Secretary
ESI West Texas Energy LP, LLC, Assistant Secretary
ESI West Texas Energy, Inc., Assistant Secretary
EW Solar, LLC, Assistant Secretary
Florida Southeast Connection, LLC, Assistant Secretary
Fortuna GP, LLC, Assistant Secretary
Fortuna Limited Partner, ULC, Secretary
Foxtail Wind, LLC, Assistant Secretary
FPL Energy American Wind Holdings, LLC, Assistant Secretary
FPL Energy American Wind, LLC, Assistant Secretary
FPL Energy Burleigh County Wind, LLC, Assistant Secretary
FPL Energy Cabazon Wind, LLC, Assistant Secretary
FPL Energy Callahan Wind GP, LLC, Assistant Secretary
FPL Energy Callahan Wind LP, LLC, Assistant Secretary
FPL Energy Cape, LLC, Assistant Secretary
FPL Energy Cowboy Wind, LLC, Assistant Secretary
FPL Energy Green Power Wind, LLC, Assistant Secretary
FPL Energy Hancock County Wind, LLC, Assistant Secretary
FPL Energy Horse Hollow Wind II, LLC, Assistant Secretary
FPL Energy Horse Hollow Wind, LLC, Assistant Secretary
FPL Energy Illinois Wind, LLC, Assistant Secretary
FPL Energy Island End GP, LLC, Assistant Secretary
FPL Energy Marcus Hook LLC, Assistant Secretary
FPL Energy Mason LLC, Assistant Secretary
FPL Energy MH50 GP, LLC, Assistant Secretary
FPL Energy MH50 LP, LLC, Assistant Secretary
FPL Energy MH700, LLC, Assistant Secretary
FPL Energy Mojave Operating Services, LLC, Assistant Secretary
FPL Energy Montezuma Wind, LLC, Assistant Secretary
FPL Energy Morwind, LLC, Assistant Secretary
FPL Energy Mower County, LLC, Assistant Secretary
FPL Energy National Wind Holdings, LLC, Assistant Secretary
FPL Energy National Wind Investments, LLC, Assistant Secretary
FPL Energy National Wind Portfolio, LLC, Assistant Secretary
FPL Energy National Wind, LLC, Assistant Secretary
FPL Energy New Mexico Holdings, LLC, Assistant Secretary
FPL Energy New Mexico Wind Financing, LLC, Assistant Secretary
FPL Energy New Mexico Wind Holdings II, LLC, Assistant Secretary
FPL Energy New Mexico Wind II, LLC, Assistant Secretary
FPL Energy New Mexico Wind, LLC, Assistant Secretary
FPL Energy New York, LLC, Assistant Secretary
FPL Energy North Dakota Wind II, LLC, Assistant Secretary
FPL Energy North Dakota Wind, LLC, Assistant Secretary
FPL Energy Oklahoma Wind Finance, LLC, Assistant Secretary
FPL Energy Oklahoma Wind, LLC, Assistant Secretary
FPL Energy Oliver Wind I, LLC, Assistant Secretary
FPL Energy Oliver Wind II, LLC, Assistant Secretary
FPL Energy Pecos Wind I, LLC, Assistant Secretary
FPL Energy Pecos Wind II, LLC, Assistant Secretary
FPL Energy Post Wind GP, LLC, Assistant Secretary
FPL Energy Post Wind LP, LLC, Assistant Secretary
FPL Energy SEGS III-VII GP, LLC, Assistant Secretary
FPL Energy SEGS III-VII LP, LLC, Assistant Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Seeley - Continued

FPL Energy Services, Inc., Secretary
FPL Energy Solar Funding Corp., Assistant Secretary
FPL Energy Solar Partners III-VII, LLC, Assistant Secretary
FPL Energy Sooner Wind, LLC, Assistant Secretary
FPL Energy South Dakota Wind, LLC, Assistant Secretary
FPL Energy Spruce Point LLC, Assistant Secretary
FPL Energy Stateline Holdings, L.L.C., Assistant Secretary
FPL Energy Stateline II Holdings, LLC, Assistant Secretary
FPL Energy Stateline II, Inc., Assistant Secretary
FPL Energy Texas Keir, LLC, Assistant Secretary
FPL Energy Texas Wind GP, LLC, Assistant Secretary
FPL Energy Texas Wind Marketing GP, LLC, Assistant Secretary
FPL Energy Texas Wind Marketing LP, LLC, Assistant Secretary
FPL Energy Texas, LLC, Assistant Secretary
FPL Energy Tyler Texas LP, LLC, Assistant Secretary
FPL Energy Upton Wind I, LLC, Assistant Secretary
FPL Energy Upton Wind II, LLC, Assistant Secretary
FPL Energy Upton Wind III, LLC, Assistant Secretary
FPL Energy Upton Wind IV, LLC, Assistant Secretary
FPL Energy Vansycle L.L.C., Assistant Secretary
FPL Energy Virginia Power Services, Inc., Assistant Secretary
FPL Energy VG Wind, LLC, Assistant Secretary
FPL Energy Waymart GP, LLC, Assistant Secretary
FPL Energy Waymart LP, LLC, Assistant Secretary
FPL Energy Wind Financing, LLC, Assistant Secretary
FPL Energy Wind Funding Holdings, LLC, Assistant Secretary
FPL Energy Wind Funding, LLC, Assistant Secretary
FPL Energy WPP 93 GP, LLC, Assistant Secretary
FPL Energy WPP 93 LP, LLC, Assistant Secretary
FPL Energy WPP94 GP, LLC, Assistant Secretary
FPL Energy WPP94 LP, LLC, Assistant Secretary
FPL Energy Wyman IV LLC, Assistant Secretary
FPL Energy Wyman LLC, Assistant Secretary
FPL Enersys, Inc., Secretary
FPL FiberNet Holdings, LLC, Secretary
FPL FiberNet, LLC, Secretary
FPL Group International, Inc., Assistant Secretary
FPL Group Resources Marketing Holdings, LLC
FPL Historical Museum, Inc., Secretary
FPL Holdings Inc, Secretary
FPL Investments, LLC, Assistant Secretary
FPL Read-Power, LLC, Secretary
FPL Services, LLC, Secretary
FPL Tel, LLC, Assistant Secretary
FPLE Forney Pipeline, LLC, Assistant Secretary
FPLE Forney, LLC, Assistant Secretary
FPLE Pecos Leasing GP, LLC, Assistant Secretary
FPLE Pecos Leasing LP, LLC, Assistant Secretary
FPLE Rhode Island State Energy GP, LLC, Assistant Secretary
FPLE Rhode Island State Energy LP, LLC, Assistant Secretary
FPLE Texas Wind I, LLC, Assistant Secretary
FPLE Upton Leasing GP, LLC, Assistant Secretary
FPLE Upton Leasing LP, LLC, Assistant Secretary
Garden Wind, LLC, Assistant Secretary
Gateway Energy Center Holdings, LLC, Assistant Secretary
Gateway Energy Center, LLC, Assistant Secretary
Generation Repair and Service, LLC, Assistant Secretary
Genesis Solar Funding Holdings, LLC, Assistant Secretary
Genesis Solar Funding, LLC, Assistant Secretary
Genesis Solar Holdings, LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

Genesis Solar, LLC, Assistant Secretary
Georgia Longleaf Solar 1, LLC, Assistant Secretary
Gexa Energy California, LLC, Assistant Secretary
GEXA Energy GP, LLC, Assistant Secretary
Gexa Energy Solutions, LLC, Assistant Secretary
Ghost Pine Holdings, ULC, Assistant Secretary
Golden Hills Wind, LLC, Assistant Secretary
Golden West Power Partners, LLC, Assistant Secretary
Golden West Wind Holdings, LLC, Assistant Secretary
Golden Winds Funding, LLC, Assistant Secretary
Golden Winds Holdings, LLC, Assistant Secretary
Golden Winds, LLC, Assistant Secretary
Goshen Wind BC Holdings, ULC, Secretary
Goshen Wind Funding GP, LLC, Assistant Secretary
Goshen Wind GP, LLC, Assistant Secretary
Goshen Wind Holdings GP, LLC, Assistant Secretary
Goshen Wind, ULC, Assistant Secretary
GR Bage (DE), LLC, Assistant Secretary
GR Bage (FL), Inc., Assistant Secretary
Gray County Wind Energy, LLC, Assistant Secretary
Green Ridge Power LLC, Assistant Secretary
Green Ridge Services LLC, Assistant Secretary
Harper Lake Company VIII, Assistant Secretary
Harper Lake Solar Funding Corporation, Assistant Secretary
Hatch Solar Energy Center I LLC, Assistant Secretary
Hawkeye Power Partners, LLC, Assistant Secretary
HCSD Solar, LLC, Assistant Secretary
HD Hatillo Solar One, LLC, Assistant Secretary
Heartland Wind Funding, LLC, Assistant Secretary
Heartland Wind Holding II, LLC, Assistant Secretary
Heartland Wind Holding, LLC, Assistant Secretary
Heartland Wind II, LLC, Assistant Secretary
Heartland Wind, LLC, Assistant Secretary
High Ground Investments, LLC, Assistant Secretary
High Majestic II Funding, LLC, Assistant Secretary
High Majestic II Holdings, LLC, Assistant Secretary
High Majestic II Wind Properties, LLC, Assistant Secretary
High Majestic Interconnection Services, LLC, Assistant Secretary
High Majestic Wind Energy Center, LLC, Assistant Secretary
High Majestic Wind II, LLC, Assistant Secretary
High Point Wind, LLC, Assistant Secretary
High Winds, LLC, Assistant Secretary
HLC IX Company, Assistant Secretary
Horse Hollow Generation Tie Holdings, LLC, Assistant Secretary
Horse Hollow Generation Tie, LLC, Assistant Secretary
HWFII, LLC, Assistant Secretary
Hyperion IX, Inc., Assistant Secretary
Hyperion VIII, Inc., Assistant Secretary
Indian Mesa Wind Farm, LLC, Assistant Secretary
Inventus Holdings, LLC, Assistant Secretary
Iowa Clean Energy Express, LLC, Assistant Secretary
Jacumba Solar, LLC, Assistant Secretary
Jamaica Bay Peaking Facility, LLC, Assistant Secretary
Javelina Wind Energy Holdings, LLC, Assistant Secretary
Javelina Wind Energy, LLC, Assistant Secretary
Jericho Wind BC Holdings, ULC, Secretary
Jericho Wind Funding GP, LLC, Assistant Secretary
Jericho Wind GP, LLC, Assistant Secretary
Jericho Wind Holdings GP, LLC, Assistant Secretary
Jericho Wind, ULC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

Joshua Tree Solar Farm, LLC, Assistant Secretary
Ka La Nui Solar, LLC, Assistant Secretary
Kerwood Wind BC Holdings, ULC, Secretary
Kerwood Wind Funding GP, LLC, Assistant Secretary
Kerwood Wind GP, LLC, Assistant Secretary
Kerwood Wind Holdings GP, LLC, Assistant Secretary
Kerwood Wind, ULC, Assistant Secretary
KW San Gorgonio Transmission, Inc., Assistant Secretary
La Frontera Generation, LLC, Assistant Secretary
La Frontera Holdings, LLC, Assistant Secretary
La Salle County Gas Producing, LLC, Assistant Secretary
Lake Benton Power Partners II, LLC, Assistant Secretary
Lakeco Holding, LLC, Assistant Secretary
Lamar Power Partners II, LLC, Assistant Secretary
Lamar Power Partners, LLC, Assistant Secretary
Langdon Wind, LLC, Assistant Secretary
LCSD Solar 1, LLC, Assistant Secretary
LCSD Solar 2, LLC, Assistant Secretary
Lee North, LLC, Assistant Secretary
Legacy Renewables Holdings, LLC, Assistant Secretary
Legacy Renewables, LLC, Assistant Secretary
Legends Wind Class B, LLC, Assistant Secretary
Legends Wind Funding, LLC, Assistant Secretary
Legends Wind Holdings, LLC, Assistant Secretary
Legends Wind, LLC, Assistant Secretary
LET Holdings, LLC, Assistant Secretary
Limon Wind II, LLC, Assistant Secretary
Limon Wind III Funding, LLC, Assistant Secretary
Limon Wind III Holdings, LLC, Assistant Secretary
Limon Wind III, LLC, Assistant Secretary
Limon Wind, LLC, Assistant Secretary
Live Oak Solar, LLC, Assistant Secretary
Logan Connect LLC, Assistant Secretary
Logan Energy Holdings, LLC, Assistant Secretary
Logan Wind Energy LLC, Assistant Secretary
Lone Star Transmission, LLC, Secretary
Lone Star Wind Holdings, LLC, Assistant Secretary
Lone Star Wind, LLC, Assistant Secretary
Long Island Energy Generation, LLC, Assistant Secretary
Long Island Energy Storage Holdings, LLC, Assistant Secretary
Long Island Peaker Holdings, LLC, Assistant Secretary
Long Island Solar Holdings, LLC, Assistant Secretary
Lucerne Solar, LLC, Assistant Secretary
M Boulevard Solar, LLC, Assistant Secretary
M Clay Solar, LLC, Assistant Secretary
M Cross County Solar, LLC, Assistant Secretary
M Eastern Hills Solar, LLC, Assistant Secretary
M Greece Ridge Solar, LLC, Assistant Secretary
M Nanuet Solar, LLC, Assistant Secretary
M Queens Rego Solar, LLC, Assistant Secretary
M Schenectady Solar, LLC, Assistant Secretary
M Shoppingtown Solar, LLC, Assistant Secretary
M White Plains Solar, LLC, Assistant Secretary
Maine Fossil Seller, LLC, Assistant Secretary
Mammoth Plains Wind Project Holdings, LLC, Assistant Secretary
Mammoth Plains Wind Project, LLC, Assistant Secretary
Mantua Creek Solar, LLC, Assistant Secretary
Marshall Solar, LLC, Assistant Secretary
McCoy Solar Funding, LLC, Assistant Secretary
McCoy Solar Holdings SellCo, LLC, Assistant Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Seeley - Continued

McCoy Solar Holdings, LLC, Assistant Secretary
McCoy Solar, LLC, Assistant Secretary
Meyersdale Windpower LLC, Assistant Secretary
Mill Run Windpower LLC, Assistant Secretary
Minco Redwood Holdings, LLC, Assistant Secretary
Minco Wind II, LLC, Assistant Secretary
Minco Wind III, LLC, Assistant Secretary
Minco Wind Interconnection Services, LLC, Assistant Secretary
Minco Wind, LLC, Assistant Secretary
Minudie Wind, Inc., Assistant Secretary
Moca Solar Farm, LLC, Assistant Secretary
Mojave Holdings, LLC, Assistant Secretary
Moore Solar GP, LLC, Assistant Secretary
Moore Solar, ULC, Assistant Secretary
Morongo DG Solar, LLC, Assistant Secretary
Mount Miller Holdco, LLC, Assistant Secretary
Mount Miller Holdco, ULC, Assistant Secretary
Mount Miller Holdings GP, LLC, Assistant Secretary
Mount Miller LP, ULC, Secretary
Mountain Prairie Wind Holdings, LLC, Assistant Secretary
Mountain Prairie Wind, LLC, Assistant Secretary
Mountain View Solar Holdings, LLC, Assistant Secretary
Mountain View Solar, LLC, Assistant Secretary
Mt. Storm Wind Force Holdings, LLC, Assistant Secretary
NAPS Wind, LLC, Assistant Secretary
NEPM II, LLC, Assistant Secretary
New Hampshire Transmission, LLC, Assistant Secretary
New Mexico Energy Investments, LLC, Assistant Secretary
New Mexico Wind Investments, LLC, Assistant Secretary
NextEra Blythe Solar Energy Center, LLC, Assistant Secretary
NextEra Canada Development & Acquisitions, Inc., Assistant Secretary
NextEra Canada Transmission Investments, Inc., Assistant Secretary
NextEra Canadian IP, Inc., Assistant Secretary
NextEra Desert Center Blythe, LLC, Assistant Secretary
NextEra Desert Sunlight Holdings, LLC, Assistant Secretary
NextEra Energy Bluff Point, LLC, Assistant Secretary
NextEra Energy Canada Equipment, Inc., Assistant Secretary
NextEra Energy Canada GP, LLC, Secretary
NextEra Energy Canada Partners Holdings, ULC, Secretary
NextEra Energy Canadian Holdings, ULC, Assistant Secretary
NextEra Energy Canadian Operating Services, Inc., Assistant Secretary
NextEra Energy DG Operations, LLC, Assistant Secretary
NextEra Energy Duane Arnold, LLC, Assistant Secretary
NextEra Energy Equipment Leasing, LLC, Secretary
NextEra Energy Gas Producing Wyoming, LLC, Assistant Secretary
NextEra Energy Gas Producing, LLC, Assistant Secretary
NextEra Energy Honey Creek Wind, LLC, Assistant Secretary
NextEra Energy Infrastructure, LLC, Assistant Secretary
NextEra Energy Maine Operating Services, LLC, Assistant Secretary
NextEra Energy Maine, LLC, Assistant Secretary
NextEra Energy Management Partners GP, LLC, Assistant Secretary
NextEra Energy Montezuma II Wind, LLC, Assistant Secretary
NextEra Energy Mt. Storm, LLC, Assistant Secretary
NextEra Energy New Mexico Operating Services, LLC, Assistant Secretary
NextEra Energy NextBridge Holding, ULC, Assistant Secretary
NextEra Energy NextBridge Holdings GP, LLC, Assistant Secretary
NextEra Energy NextBridge Holdings GP, ULC, Assistant Secretary
NextEra Energy Point Beach, LLC, Assistant Secretary
NextEra Energy Power Marketing, LLC, Assistant Secretary
NextEra Energy Producer Services, LLC, Assistant Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Seeley - Continued

NextEra Energy Project Management, LLC, Assistant Secretary
NextEra Energy Resources Acquisitions, LLC, Assistant Secretary
NextEra Energy Resources Partners Holdings, LLC, Assistant Secretary
NextEra Energy Resources Partners, LLC, Assistant Secretary
NextEra Energy Sabal Trail Transmission Holdings, LLC, Assistant Secretary
NextEra Energy Seabrook, LLC, Assistant Secretary
NextEra Energy Services Arizona, LLC, Assistant Secretary
NextEra Energy Services Connecticut, LLC, Assistant Secretary
NextEra Energy Services Delaware, LLC, Assistant Secretary
NextEra Energy Services District of Columbia, LLC, Assistant Secretary
NextEra Energy Services Illinois, LLC, Assistant Secretary
NextEra Energy Services Maine, LLC, Assistant Secretary
NextEra Energy Services Maryland, LLC, Assistant Secretary
NextEra Energy Services Massachusetts, LLC, Assistant Secretary
NextEra Energy Services New Hampshire, LLC, Assistant Secretary
NextEra Energy Services New Jersey, LLC, Assistant Secretary
NextEra Energy Services New York, LLC, Assistant Secretary
NextEra Energy Services Ohio, LLC, Assistant Secretary
NextEra Energy Services Pennsylvania, LLC, Assistant Secretary
NextEra Energy Services Rhode Island, LLC, Assistant Secretary
NextEra Energy Services, LLC, Assistant Secretary
NextEra Energy Solar Holdings, LLC, Assistant Secretary
NextEra Energy Solutions, LLC, Assistant Secretary
NextEra Energy Transmission Midwest, LLC, Assistant Secretary
NextEra Energy Transmission Southwest, LLC, Assistant Secretary
NextEra Energy Transmission West, LLC, Assistant Secretary
NextEra Energy UCT Holding, Inc., Assistant Secretary
NextEra Energy US Partners Holdings, LLC, Assistant Secretary
NextEra Energy Victory Solar I, LLC, Assistant Secretary
NextEra Fibernet, LLC, Assistant Secretary
NextEra Maine Fossil, LLC, Assistant Secretary
NextEra Retail of Texas GP, LLC, Assistant Secretary
NextEra Solar DG Fund I, LLC, Assistant Secretary
NextEra Texas Acquisition Holdco, LLC, Assistant Secretary
NextEra Texas Acquisition LP, LLC, Assistant Secretary
NextEra US Gas Assets, LLC, Assistant Secretary
NG Pipeline of America, LLC, Assistant Secretary
NG Storage of America, LLC, Assistant Secretary
Ninnescah Wind Energy LLC, Assistant Secretary
Niyol Wind, LLC, Assistant Secretary
North American Power Systems Solar, LLC, Assistant Secretary
North American Power Systems, LLC, Assistant Secretary
North Coast Solar, LLC, Assistant Secretary
North Sky River Energy Holdings, LLC, Assistant Secretary
North Sky River Energy, LLC, Assistant Secretary
North Sky River Land Holdings, LLC, Assistant Secretary
Northern Colorado Wind Energy, LLC, Secretary
Northern Colorado Wind Holdings, LLC, Assistant Secretary
Northern Frontier Wind Funding, LLC, Assistant Secretary
Northern Frontier Wind Holding, LLC, Assistant Secretary
Northern Frontier Wind, LLC, Assistant Secretary
Novus Wind VI, LLC, Assistant Secretary
NWE Holding, LLC, Assistant Secretary
NY Sun DG Solar, LLC, Assistant Secretary
NY Sun Zone C2 LLC, Assistant Secretary
NY Sun Zone C3 LLC, Assistant Secretary
NY Sun Zone E1 LLC, Assistant Secretary
NY Sun Zone E2 LLC, Assistant Secretary
NY Sun Zone E3 LLC, Assistant Secretary
NY Sun Zone E4 LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

NY Sun Zone F1 LLC, Assistant Secretary
NY Sun Zone F2 LLC, Assistant Secretary
NY Sun Zone F3 LLC, Assistant Secretary
NY Sun Zone F4 LLC, Assistant Secretary
Oklahoma Wind Portfolio, LLC, Assistant Secretary
Oliver Wind III, LLC, Assistant Secretary
Osceola Windpower II, LLC, Assistant Secretary
Osceola Windpower, LLC, Assistant Secretary
OTG, LLC, Assistant Secretary
Palo Duro Wind Energy II, LLC, Assistant Secretary
Palo Duro Wind Energy, LLC, Assistant Secretary
Palo Duro Wind Holdings SellCo, LLC, Assistant Secretary
Palo Duro Wind Interconnection Services, LLC, Assistant Secretary
Palo Duro Wind Portfolio, LLC, Assistant Secretary
Palo Duro Wind Project Holdings, LLC, Assistant Secretary
Paradise Solar Urban Renewal, L.L.C., Assistant Secretary
Peace Garden Wind Funding, LLC, Assistant Secretary
Peace Garden Wind Holdings, LLC, Assistant Secretary
Peace Garden Wind, LLC, Assistant Secretary
Peetz Energy, LLC, Assistant Secretary
Peetz Logan Interconnect, LLC, Assistant Secretary
Peetz Table Transmission Line, LLC, Assistant Secretary
Peetz Table Wind Energy, LLC, Assistant Secretary
Pennsylvania Windfarms, LLC, Assistant Secretary
Penta Wind Holding, LLC, Assistant Secretary
Penta Wind, LLC, Assistant Secretary
Perrin Ranch Wind, LLC, Assistant Secretary
Pheasant Run Wind Holdings II, LLC, Assistant Secretary
Pheasant Run Wind Holdings, LLC, Assistant Secretary
Pheasant Run Wind, LLC, Assistant Secretary
Pioneer Plains Wind Funding, LLC, Assistant Secretary
Pioneer Plains Wind Holdings, LLC, Assistant Secretary
Pioneer Plains Wind, LLC, Assistant Secretary
Porta del Sol Solar, LLC, Assistant Secretary
Prairie View Wind Holdings, LLC, Assistant Secretary
Pubnico Point Wind Farm Inc., Assistant Secretary
PWEC, LLC, Assistant Secretary
Red Mesa Wind Investments, LLC, Assistant Secretary
Red Mesa Wind, LLC, Assistant Secretary
Red Raider Wind Holdings, LLC, Assistant Secretary
Red Raider Wind, LLC, Assistant Secretary
Red River Wind Funding, LLC, Assistant Secretary
Red River Wind Holdings, LLC, Assistant Secretary
Red River Wind, LLC, Assistant Secretary
Redwood Trails Wind Holdings, LLC, Assistant Secretary
Redwood Trails Wind, LLC, Assistant Secretary
River Bend Solar, LLC, Assistant Secretary
Sagebrush Partner Fifteen, Inc., Assistant Secretary
San Jacinto Solar 14.5, LLC, Assistant Secretary
San Jacinto Solar 5.5, LLC, Assistant Secretary
SCI Holding, ULC, Assistant Secretary
SDGF 1 Funding, LLC, Assistant Secretary
SEC Amherst Solar One, LLC, Assistant Secretary
SEC CRSD Solar One, LLC, Assistant Secretary
SEC ESSD Solar One, LLC, Assistant Secretary
SEC HSD Solar One, LLC, Assistant Secretary
SEC LHNY Solar One, LLC, Assistant Secretary
SEC MC Solar One, LLC, Assistant Secretary
SEC Northeast Solar One, LLC, Assistant Secretary
SEC PASD Solar One, LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Seeley - Continued

SEC SUSD Solar One, LLC, Assistant Secretary
Seiling Wind Holdings, LLC, Assistant Secretary
Seiling Wind II, LLC, Assistant Secretary
Seiling Wind Interconnection Services, LLC, Assistant Secretary
Seiling Wind Portfolio, LLC, Assistant Secretary
Seiling Wind, LLC, Assistant Secretary
Sentry Solar, LLC, Assistant Secretary
Shafter Solar Holdings, LLC, Assistant Secretary
Shafter Solar SellCo, LLC, Assistant Secretary
Shafter Solar, LLC, Assistant Secretary
Silver State Solar Power South, LLC, Assistant Secretary
Silver State South Solar, LLC, Assistant Secretary
Sirius Solar, LLC, Assistant Secretary
Sky River Asset Holdings, LLC, Assistant Secretary
Sky River LLC, Assistant Secretary
Smart Energy Capital, LLC, Assistant Secretary
Solar DG Fund 1 Holdings, LLC, Assistant Secretary
Sombra Solar GP, LLC, Assistant Secretary
Sombra Solar, ULC, Assistant Secretary
Somerset Windpower LLC, Assistant Secretary
Sonoran Solar Energy I, LLC, Assistant Secretary
Sonoran Solar Energy, LLC, Assistant Secretary
South Texas Gen-Tie Holding, LLC, Assistant Secretary
South Texas Gen-Tie, LLC, Assistant Secretary
Southwest Solar Holdings, LLC, Assistant Secretary
St. Clair GP, LLC, Assistant Secretary
St. Clair Holding, ULC, Assistant Secretary
St. Clair Moore Holding LP, LLC, Assistant Secretary
St. Clair MS Investment GP, LLC, Assistant Secretary
St. Clair Sombra Holding LP, LLC, Assistant Secretary
Steele Flats Wind Project, LLC, Assistant Secretary
Story Wind, LLC, Assistant Secretary
Tower Associates Canada, Inc., Assistant Secretary
Tower Associates, LLC, Assistant Secretary
Trenton Diocese DG Solar, LLC, Assistant Secretary
Tuscola Bay Wind, LLC, Assistant Secretary
Tuscola Wind II, LLC, Assistant Secretary
U. S. Windpower Transmission Corporation, Assistant Secretary
UC Solar, LLC, Assistant Secretary
US Marcellus Gas Infrastructure, LLC, Assistant Secretary
US Southeastern Gas Infrastructure, LLC, Assistant Secretary
USG Energy Gas Investment, LLC, Assistant Secretary
USG Energy Gas Producer Holdings, LLC, Assistant Secretary
USG Midstream Bakken I, LLC, Assistant Secretary
USG Midstream Haynesville Sands I, LLC, Assistant Secretary
USG Midstream Holdings, LLC, Assistant Secretary
USG Midstream Mississippian Lime I, LLC, Assistant Secretary
USG Properties Austin Chalk Holdings, LLC, Assistant Secretary
USG Properties Austin Chalk I, LLC, Assistant Secretary
USG Properties Bakken Holdings, LLC, Assistant Secretary
USG Properties Bakken I, LLC, Assistant Secretary
USG Properties Bakken II, LLC, Assistant Secretary
USG Properties Barnett Holdings, LLC, Assistant Secretary
USG Properties Barnett II, LLC, Assistant Secretary
USG Properties Eagle Ford Holdings, LLC, Assistant Secretary
USG Properties Eagle Ford III, LLC, Assistant Secretary
USG Properties Eagle Ford IV, LLC, Assistant Secretary
USG Properties Granite Wash Holdings, LLC, Assistant Secretary
USG Properties Granite Wash I, LLC, Assistant Secretary
USG Properties Haynesville Sand I, LLC, Assistant Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Seeley - Continued

USG Properties Haynesville Sands Holdings, LLC, Assistant Secretary
USG Properties Jackfork Holdings, LLC, Assistant Secretary
USG Properties Jackfork I, LLC, Assistant Secretary
USG Properties Mississippian Lime Holdings, LLC, Assistant Secretary
USG Properties Mississippian Lime I, LLC, Assistant Secretary
USG Properties Mississippian Lime II, LLC, Assistant Secretary
USG Properties Niobrara Holdings, LLC, Assistant Secretary
USG Properties Permian Basin Holdings, LLC, Assistant Secretary
USG Properties Permian Basin I, LLC, Assistant Secretary
USG Properties Permian Basin II, LLC, Assistant Secretary
USG Properties Wilcox Holdings, LLC, Assistant Secretary
USG Properties Wilcox I, LLC, Assistant Secretary
USG Properties Woodford Holdings, LLC, Assistant Secretary
USG Properties Woodford I, LLC, Assistant Secretary
USG Surface Facilities Holdings, LLC, Assistant Secretary
USG Surface Facilities I, LLC, Assistant Secretary
USG Surface Facilities II, LLC, Assistant Secretary
USG Surface Facilities Mississippian Lime I, LLC, Assistant Secretary
USG Technology Holdings, LLC, Assistant Secretary
USG Wheatland Pipeline, LLC, Assistant Secretary
USW Land Corporation, Assistant Secretary
Valencia Energy Storage, LLC, Assistant Secretary
Vansycle III Wind, LLC, Assistant Secretary
Varna Wind Funding GP, LLC, Assistant Secretary
Varna Wind GP, LLC, Assistant Secretary
Varna Wind Holdings GP, LLC, Assistant Secretary
Varna Wind, ULC, Assistant Secretary
Vasco Winds, LLC, Assistant Secretary
Venable Solar, LLC, Assistant Secretary
Victory Renewables, LLC, Assistant Secretary
Watkins Glen Wind, LLC, Assistant Secretary
Watonga Wind, LLC, Assistant Secretary
Wessington Wind Energy Center, LLC, Assistant Secretary
West Texas Wind, LLC, Assistant Secretary
Western Wind Holdings, LLC, Assistant Secretary
Westside Solar, LLC, Assistant Secretary
White Oak B Company, LLC, Assistant Secretary
White Oak Energy Backleverage Holding, LLC, Assistant Secretary
White Oak Energy Funding Holding, LLC, Assistant Secretary
White Oak Energy Funding, LLC, Assistant Secretary
White Oak Energy Holdings, LLC, Assistant Secretary
White Oak Energy LLC, Assistant Secretary
White Oak Solar, LLC, Assistant Secretary
White Pine Solar, LLC, Assistant Secretary
White Pine Wind, Inc., Assistant Secretary
Whitewater Wind, LLC, Assistant Secretary
Whitney Point Solar, LLC, Assistant Secretary
Wild Prairie Wind Holdings, LLC, Assistant Secretary
Wild Prairie Wind, LLC, Assistant Secretary
Wilton Wind II, LLC, Assistant Secretary
Wilton Wind IV, LLC, Assistant Secretary
Wind Holdings, Inc., Assistant Secretary
WindCo LLC, Assistant Secretary
WindLogics Inc., Assistant Secretary
Windpower Partners 1993, LLC, Assistant Secretary
Wolf Ridge Wind, LLC, Assistant Secretary
WSGP Gas Producing, LLC, Assistant Secretary
Wyman Cape Holdings, LLC, Assistant Secretary
Zuni Solar, LLC, Assistant Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Robert E. Barrett, Jr. (Vice President-Finance)

None

Ashok S. Bhatnagar (Vice President, Nuclear Fleet Support)

NextEra Energy Duane Arnold, LLC, Vice President
NextEra Energy Point Beach, LLC, Vice President
NextEra Energy Seabrook, LLC, Vice President

Tom F. Broad (Vice President, Engineering and Construction)

NextEra Energy, Inc., Vice President, Engineering and Construction
NextEra Energy Resources, LLC, Vice President
Adelanto Solar II, LLC, Vice President
Adelanto Solar, LLC, Vice President
Aries Solar Holding, LLC, Vice President
Barrett CC Repowering, LLC, Vice President
BCSD Solar, LLC, Vice President
Beacon Solar, LLC, Vice President
Blythe Solar 110, LLC, Vice President
Blythe Solar 125, LLC, Vice President
Bornish Wind GP, ULC, Vice President
Breckinridge Wind Holdings, LLC, Vice President
Breckinridge Wind Project, LLC, Vice President
Carousel Wind Farm, LLC, Vice President
Cedar Bluff Wind, LLC, Vice President
Cottonwood Wind Project, LLC, Vice President
CP II Holdings GP, Inc., Vice President
Day County Wind II, LLC, Vice President
Desert Sunlight 250, LLC, Vice President
Desert Sunlight 300, LLC, Vice President
Desert Sunlight Holdings, LLC, Vice President
DG Bethlehem Solar, LLC, Vice President
DG BP Solar One, LLC, Vice President
DG Project Construction Co., LLC, Vice President
DG Residential Acquisition Co., LLC, Vice President
Dickinson Wind, LLC, Vice President
East Durham Wind GP, ULC, Vice President
East Durham Wind, ULC, Vice President
EFB Constructors, LLC, Vice President
EW Solar, LLC, Vice President
Florida Southeast Connection, LLC, Vice President
Foxtail Wind, LLC, Vice President
FPL Energy Hancock County Wind, LLC, Vice President
FPL Energy Mojave Operating Services, LLC, Vice President
FPL Energy Texas Wind Marketing GP, LLC, Vice President
Gateway Energy Center, LLC, Vice President
Genesis Solar Holdings, LLC, Vice President
Genesis Solar, LLC, Vice President
Georgia Longleaf Solar 1, LLC, Vice President
Golden Hills Wind, LLC, Vice President
Golden West Power Partners, LLC, Vice President
Goshen Wind GP, ULC, Vice President
Goshen Wind, ULC, Vice President
HCSD Solar, LLC, Vice President
HD Hatillo Solar One, LLC, Vice President
Island Park Energy Center, LLC, Vice President
Javelina Wind Energy, LLC, Vice President
Jericho Wind GP, ULC, Vice President
Jericho Wind, ULC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Broad – Continued

Ka La Nui Solar, LLC, Vice President
Kerwood Wind GP, ULC, Vice President
Kerwood Wind, ULC, Vice President
LCSD Solar 1, LLC, Vice President
LCSD Solar 2, LLC, Vice President
Lee North, LLC, Vice President
LI Energy Storage System, LLC, Vice President
LI Peaker Generation, LLC, Vice President
LI Solar Generation, LLC, Vice President
Limon Wind III, LLC, Vice President
Live Oak Solar, LLC, Vice President
Lone Star Transmission, LLC, Vice President
Long Island Energy Storage Holdings, LLC, Vice President
Long Island Peaker Holdings, LLC, Vice President
Long Island Solar Holdings, LLC, Vice President
M Boulevard Solar, LLC, Vice President
M Clay Solar, LLC, Vice President
M Cross County Solar, LLC, Vice President
M Eastern Hills Solar, LLC, Vice President
M Greece Ridge Solar, LLC, Vice President
M Nanuet Solar, LLC, Vice President
M Queens Rego Solar, LLC, Vice President
M Schenectady Solar, LLC, Vice President
M Shoppingtown Solar, LLC, Vice President
M White Plains Solar, LLC, Vice President
Mammoth Plains Wind Project Holdings, LLC, Vice President
Mammoth Plains Wind Project, LLC, Vice President
Mantua Creek Solar, LLC, Vice President
Marshall Solar, LLC, Vice President
McCoy Solar, LLC, Vice President
Minco Wind, LLC, Vice President
Moore Solar, ULC, Vice President
Mountain View Solar, LLC, Vice President
Mt. Storm Wind Force Holdings, LLC, Vice President
New Hampshire Transmission, LLC, Vice President
NextEra Canada Development & Acquisitions, Inc., Vice President
NextEra Canada Transmission Investments, Inc., Vice President
NextEra Desert Sunlight Holdings, LLC, Vice President
NextEra Energy Bluff Point, LLC, Vice President
NextEra Energy Canada GP, LLC, Vice President
NextEra Energy Canada Partners Holdings, ULC, Vice President
NextEra Energy Honey Creek Wind, LLC, Vice President
NextEra Energy Mt. Storm, LLC, Vice President
NextEra Energy NextBridge Holding, ULC, Vice President
NextEra Energy NextBridge Holdings GP, LLC, Vice President
NextEra Energy NextBridge Holdings GP, ULC, Vice President
NextEra Energy Transmission New York, Inc., Vice President
NextEra Energy Transmission Southwest, LLC, Vice President
NextEra Energy Transmission, LLC, Vice President
NextEra Energy UCT Holding, Inc., Vice President
NextEra Energy Victory Solar I, LLC, Vice President
Ninnescah Wind Energy LLC, Vice President
Oliver Wind III, LLC, Vice President
Palo Duro Wind Energy, LLC, Vice President
Pheasant Run Wind Holdings, LLC, Vice President
Pheasant Run Wind, LLC, Vice President
Prairie View Wind Holdings, LLC, Vice President
Red Raider Wind Holdings, LLC, Vice President
Red Raider Wind, LLC, Vice President
River Bend Solar, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Broad – Continued

San Jacinto Solar 14.5, LLC, Vice President
San Jacinto Solar 5.5, LLC, Vice President
SEC SUSD Solar One, LLC, Vice President
Seiling Wind Holdings, LLC, Vice President
Seiling Wind II, LLC, Vice President
Seiling Wind Interconnection Services, LLC, Vice President
Seiling Wind Portfolio, LLC, Vice President
Seiling Wind, LLC, Vice President
Sentry Solar, LLC, Vice President
Shafter Solar, LLC, Vice President
Sombra Solar, ULC, Vice President
Sonoran Solar Energy I, LLC, Vice President
Sonoran Solar Energy, LLC, Vice President
Southwest Solar Holdings, LLC, Vice President
Trenton Diocese DG Solar, LLC, Vice President
Tuscola Wind II, LLC, Vice President
UC Solar, LLC, Vice President
Upper Canada Transmission, Inc., Vice President
USG Midstream Bakken I, LLC, Vice President
Varna Wind GP, ULC, Vice President
Varna Wind, ULC, Vice President
Venable Solar, LLC, Vice President
Victory Renewables, LLC, Vice President
Westside Solar, LLC, Vice President
White Oak Solar, LLC, Vice President
White Pine Solar, LLC, Vice President
Whitney Point Solar, LLC, Vice President
Wilton Wind IV, LLC, Vice President
Zuni Solar, LLC, Vice President

Christopher Chapel (Vice President, Governmental Affairs – Federal)

NextEra Energy, Inc., Vice President, Governmental Affairs - Federal

Lakshman Charanjiva (Vice President and Chief Information Officer)

NextEra Energy, Inc., Vice President and Chief Information Officer

Sam A. Forrest (Vice President, Energy Marketing & Trading)

FPL Energy Services, Inc., Director and President
FPL Enersys, Inc., Director and President
FPL REDI-POWER, LLC, President
FPL Services, LLC, President

Mitchell P. Goldstein (Vice President Finance, Nuclear Fleet)

NextEra Energy Duane Arnold, LLC, Vice President
NextEra Energy Point Beach, LLC, Vice President
NextEra Energy Seabrook, LLC, Vice President

Robert Gould (Vice President, Marketing & Communication)

FPL Historical Museum, Inc., Director

Paul W. Hamilton (Vice President, Transition)

None

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

G. Keith Hardy (Vice President)

FPL Historical Museum, Inc., Vice President

Joseph N. Jensen (Vice President, St. Lucie Nuclear Power Plant)

None

James A. Keener (Vice President - Transition) (until July 8, 2014)

Energy Storage Holdings, LLC Vice President
Sentient Energy, Inc., Director and CEO

Roxane R. Kennedy (Vice President, Power Generation Operations)

None

Michael W. Kiley (Vice President, Turkey Point Nuclear Power Plant)

None

Randall R. LaBauve (Vice President, Environmental Services)

NextEra Energy, Inc., Vice President, Environmental Services

R. Wade Litchfield (Vice President & General Counsel)

FPL Recovery Funding LLC, Manager and Secretary

Manuel B. Miranda (Vice President, Power Delivery)

None

Brian R. Murphy (Vice President, Tax)

NextEra Energy, Inc., Vice President, Tax
NextEra Energy Capital Holdings, Inc., Vice President
NextEra Energy Global Holdings Cooperative U.A., Managing Director (A)
BAC Investment Corp., Director
EMB Investments, Inc., Director and Vice President
KPB Financial Corp., Director and Vice President
Northern Cross Investments, Inc., Director
Square Lake Holdings, Inc., Director
Sullivan Street Investments, Inc., Director

Kimberly Ousdahl (Vice President, Controller and Chief Accounting Officer)

None

Pamela M. Rauch (Vice President, Development and External Affairs)

None

Ronald R. Reagan (Vice President, Integrated Supply Chain)

NextEra Energy, Inc., Vice President, Integrated Supply Chain
NextEra Energy Canada Equipment, Inc., Vice President
NextEra Energy Resources, LLC, Vice President

Marlene M. Santos (Vice President, Customer Service)

None

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Michael G. Spoor (Vice President, Transmission and Substation)

None

Michael W. Sole (Vice President, State Governmental Affairs)

None

Paul I. Cutler (Treasurer)

NextEra Energy, Inc., Treasurer and Assistant Secretary
NextEra Energy Capital Holdings, Inc., Director, Vice President and Treasurer
NEE Acquisition Sub I, LLC, Treasurer
NEE Acquisition Sub II, Inc., Treasurer
NextEra Energy Operating Partners GP, LLC, Treasurer
NextEra Energy Partners GP, Inc., Treasurer and Assistant Secretary
NextEra Energy Resources, LLC, Treasurer
Adelanto Solar II, LLC, Vice President
Adelanto Solar, LLC, Vice President
Alandco I, Inc., Treasurer
Alandco Inc., Treasurer
Alandco/Cascade, Inc., Treasurer
Altamont Power LLC, Vice President
Aquila Holdings LP, ULC, Vice President
Aquila LP, ULC, Director and Vice President
Ashtabula Wind, LLC, Vice President and Assistant Treasurer
Backbone Mountain Windpower LLC, Executive Manager, Vice President and Treasurer
Backbone Windpower Holdings, LLC, Executive Manager, Vice President and Treasurer
Baldwin Wind Holdings, LLC, Vice President
Baldwin Wind, LLC, Vice President
Barrett CC Repowering, LLC, Vice President
Bayswater Peaking Facility, LLC, Vice President and Treasurer
BCSD Solar, LLC, Vice President
Bison Wind Holdings, LLC, Executive Manager, Vice President and Treasurer
Bison Wind Investments, LLC, Executive Manager, Vice President and Treasurer
Bison Wind Portfolio, LLC, Executive Manager, Vice President and Treasurer
Bison Wind, LLC, Executive Manager, Vice President and Treasurer
Blackwell Wind, LLC, Vice President
Blue Summit II Wind, LLC, Vice President
Blythe Solar 110, LLC, Vice President
Blythe Solar 125, LLC, Vice President
Bornish Wind BC Holdings, ULC, Vice President
Bornish Wind Funding GP, LLC, Vice President
Bornish Wind GP, LLC, Vice President
Bornish Wind Holdings GP, LLC, Vice President
Bornish Wind LP, ULC, Vice President
Breckinridge Wind Holdings, LLC, Vice President
Breckinridge Wind Project, LLC, Vice President
Butler Ridge Wind Energy Center, LLC, Vice President
Cabo Solar Farm, LLC, Vice President
Canyon Wind Holdings, LLC, Vice President
Canyon Wind, LLC, Vice President
Capricorn Ridge B Holdings, LLC, Vice President
Capricorn Ridge B, LLC, Vice President
Capricorn Ridge Power Seller, LLC, Vice President
Capricorn Ridge Wind Funding, LLC, Vice President
Capricorn Ridge Wind Holdings, LLC, Vice President
Carousel Wind Farm, LLC, Vice President
Carousel Wind Holdings, LLC, Vice President
Centennial Wind Class B, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Centennial Wind Funding, LLC, Vice President

Cutler - Continued

Centennial Wind Holdings, LLC, Vice President

Centennial Wind, LLC, Vice President

Central States Wind Holdings, LLC, Vice President

Central States Wind, LLC, Vice President

Cherokee Power, LLC, Vice President

Cimarron Wind Energy, LLC, Vice President

Colonial Penn Capital Holdings, Inc., Director, Vice President and Treasurer

Conestogo Wind GP, Inc., Designated Rep-Trillium

Cottonwood Wind Project Holdings, LLC, Vice President

Cottonwood Wind Project, LLC, Vice President

CP II CAD Holdings LP GP, LLC, Vice President

CP II Holdings LP, ULC, Vice President

Crystal Lake Wind, LLC, Vice President and Ass't. Treasurer

Desert Sunlight 250, LLC, Vice President

Desert Sunlight 300, LLC, Vice President

DG 1 Acquisition Co., LLC, Vice President

DG 1, LLC, Vice President

DG Bethlehem Solar, LLC, Vice President

DG BP Solar One, LLC, Vice President

DG Irvine Solar I, LLC, Vice President

DG Project Construction Co., LLC, Vice President

DG Residential Acquisition Co., LLC, Vice President

DG Somerdale Solar, LLC, Vice President

DG Woodbury Solar, LLC, Vice President

Diablo Winds, LLC, Vice President

Dickinson Wind, LLC, Vice President

DP II, LLC, Vice President

East Durham Wind BC Holdings, ULC, Vice President

East Durham Wind Funding GP, LLC, Vice President

East Durham Wind GP, LLC, Vice President

East Durham Wind Holdings GP, LLC, Vice President

Elk City II Wind Holdings, LLC, Vice President and Treasurer

Elk City Wind Holdings, LLC, Vice President and Treasurer

ESI Energy, LLC, Treasurer

ESI Mojave LLC, Vice President

ESI Vansycle GP, Inc., Vice President and Treasurer

ESI Vansycle LP, Inc., Vice President and Treasurer

ESI VG IV, LLC, Vice President

ESI West Texas Energy LP, LLC, Executive Manager, Vice President and Treasurer

ESI West Texas Energy, Inc., Vice President and Treasurer

EW Solar, LLC, Vice President

Florida Southeast Connection, LLC, Treasurer

Fortuna GP, LLC, Vice President

Fortuna Limited Partner, ULC, Vice President

FPL Energy American Wind Holdings, LLC, Executive Manager, Vice President and Treasurer

FPL Energy American Wind, LLC, , Executive Manager, Vice President and Treasurer

FPL Energy Burleigh County Wind, LLC, , Executive Manager, Vice President and Treasurer

FPL Energy Cabazon Wind, LLC, Vice President

FPL Energy Cowboy Wind, LLC, Executive Manager, Vice President and Treasurer

FPL Energy Hancock County Wind, LLC, Executive Manager, Vice President and Treasurer

FPL Energy Horse Hollow Wind II, LLC, Manager, Vice President and Treasurer

FPL Energy Horse Hollow Wind, LLC, Executive Manager, Vice President and Treasurer

FPL Energy Marcus Hook LLC, Executive Manager and Vice President

FPL Energy MH700, LLC, Executive Manager and Vice President

FPL Energy Morwind, LLC, Vice President

FPL Energy National Wind Holdings, LLC, Executive Manager, Vice President and Treasurer

FPL Energy National Wind Investments, LLC Executive Manager, Vice President and Treasurer

FPL Energy National Wind Portfolio, LLC, Executive Manager, Vice President and Treasurer

FPL Energy National Wind, LLC, Executive Manager, Vice President and Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

FPL Energy New Mexico Holdings, LLC, Executive Manager, Vice President and Treasurer

Cutler - Continued

FPL Energy New Mexico Wind Financing, LLC, Executive Manager, Vice President and Treasurer
FPL Energy New Mexico Wind Holdings II, LLC, Executive Manager, Vice President and Treasurer
FPL Energy New Mexico Wind II, LLC, Executive Manager, Vice President and Treasurer
FPL Energy New Mexico Wind, LLC, Executive Manager, Vice President and Treasurer
FPL Energy New York, LLC, Vice President and Treasurer
FPL Energy North Dakota Wind II, LLC, Executive Manager, Vice President and Treasurer
FPL Energy North Dakota Wind, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Oklahoma Wind Finance, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Oklahoma Wind, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Post Wind GP, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Post Wind LP, LLC, Manager, Vice President and Treasurer
FPL Energy Rockaway Peaking Facilities, LLC, Vice President
FPL Energy SEGS III-VII GP, LLC, Vice President
FPL Energy SEGS III-VII LP, LLC, Vice President
FPL Energy Services, Inc., Treasurer
FPL Energy Sooner Wind, LLC, Executive Manager, Vice President and Treasurer
FPL Energy South Dakota Wind, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Stateline Holdings, L.L.C., Vice President and Treasurer
FPL Energy Stateline II Holdings, LLC, Vice President and Treasurer
FPL Energy Stateline II, Inc., Vice President and Treasurer
FPL Energy Texas Wind GP, LLC, Vice President and Treasurer
FPL Energy Tyler Texas LP, LLC, Vice President and Treasurer
FPL Energy Upton Wind I, LLC, Vice President
FPL Energy Upton Wind II, LLC, Vice President
FPL Energy Upton Wind III, LLC, Vice President
FPL Energy Upton Wind IV, LLC, Vice President
FPL Energy Vansycle L.L.C., Vice President
FPL Energy Waymart GP, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Waymart LP, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Wind Financing, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Wind Funding Holdings, LLC, Executive Manager, Vice President and Treasurer
FPL Energy Wind Funding, LLC, Executive Manager, Vice President and Treasurer
FPL Enersys, Inc., Treasurer
FPL FiberNet Holdings, LLC, Treasurer
FPL FiberNet, LLC, Treasurer
FPL Group Capital Trust I, Administrative Trustee
FPL Group Resources Marketing Holdings, LLC
FPL Historical Museum, Inc., Director, Vice President and Assistant Treasurer
FPL Holdings Inc, Director, Vice President and Treasurer
FPL Investments, LLC, Treasurer and Controller
FPL REDI-POWER, LLC, Treasurer
FPL Recovery Funding LLC, Manager and Treasurer
FPL Services, LLC, Treasurer
FPLE Forney Pipeline, LLC, Assistant Treasurer
FPLE Forney, LLC, Assistant Treasurer
Gateway Energy Center Holdings, LLC, Vice President
Genesis Solar Funding Holdings, LLC, Vice President
Genesis Solar Funding, LLC, Vice President
Georgia Longleaf Solar 1, LLC, Vice President
Ghost Pine Holdings, ULC, Vice President
Golden West Power Partners, LLC, Vice President
Golden West Wind Holdings, LLC, Vice President
Golden Winds Funding, LLC, Vice President
Golden Winds Holdings, LLC, Vice President
Golden Winds, LLC, Vice President
Goshen Wind BC Holdings, ULC, Vice President
Goshen Wind Funding GP, LLC, Vice President
Goshen Wind GP, LLC, Vice President
Goshen Wind Holdings GP, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Green Ridge Power LLC, Vice President

Cutler - Continued

Green Ridge Services LLC, Vice President

Hawkeye Power Partners, LLC, Executive Manager

HCSD Solar, LLC, Vice President

HD Hatillo Solar One, LLC, Vice President

Heartland Wind Funding, LLC, Vice President and Assistant Treasurer

Heartland Wind Holding II, LLC, Vice President and Assistant Treasurer

Heartland Wind Holding, LLC, Vice President and Assistant Treasurer

Heartland Wind II, LLC, Vice President and Assistant Treasurer

Heartland Wind, LLC, Vice President and Assistant Treasurer

High Majestic II Funding, LLC, Vice President

High Majestic II Holdings, LLC, Vice President

High Majestic II Wind Properties, LLC, Vice President

High Majestic Interconnection Services, LLC, Vice President

High Majestic Wind Energy Center, LLC, Vice President

High Majestic Wind II, LLC, Vice President

High Winds, LLC, Executive Manager, Vice President and Treasurer

Horse Hollow Generation Tie Holdings, LLC, Vice President

HWFII, LLC, Vice President and Assistant Treasurer

Inventus Holdings, LLC, Vice President

Jacumba Solar, LLC, Vice President

Jamaica Bay Peaking Facility, LLC, Vice President and Treasurer

Javelina Wind Energy Holdings, LLC, Vice President

Javelina Wind Energy, LLC, Vice President

Jericho Wind BC Holdings, ULC, Vice President

Jericho Wind Funding GP, LLC, Vice President

Jericho Wind GP, LLC, Vice President

Jericho Wind Holdings GP, LLC, Vice President

Joshua Tree Solar Farm, LLC, Vice President

Ka La Nui Solar, LLC, Vice President

Kerwood Wind BC Holdings, ULC, Vice President

Kerwood Wind Funding GP, LLC, Vice President

Kerwood Wind GP, LLC, Vice President

Kerwood Wind Holdings GP, LLC, Vice President

La Frontera Generation, LLC, Vice President

La Frontera Holdings, LLC, Vice President

Lake Benton Power Partners II, LLC, Executive Manager

Lakeco Holding, LLC, Vice President

Lamar Power Partners, LLC, Assistant Treasurer

Langdon Wind, LLC, Vice President and Assistant Treasurer

LCSD Solar 1, LLC, Vice President

LCSD Solar 2, LLC, Vice President

Legacy Renewables Holdings, LLC, Vice President

Legacy Renewables, LLC, Vice President

Legends Wind Class B, LLC, Vice President

Legends Wind Funding, LLC, Vice President

Legends Wind Holdings, LLC, Vice President

Legends Wind, LLC, Vice President

Limon Wind III Funding, LLC, Vice President

Limon Wind III Holdings, LLC, Vice President

Limon Wind III, LLC, Vice President

Live Oak Solar, LLC, Vice President

Lone Star Transmission Capital, LLC, Vice President and Treasurer

Lone Star Transmission Holdings, LLC, Vice President and Treasurer

Lone Star Transmission, LLC, Vice President

Lone Star Wind Holdings, LLC, Executive Manager, Vice President and Treasurer

Lone Star Wind, LLC, Manager, Vice President and Treasurer

Long Island Energy Generation, LLC, Vice President

Long Island Energy Storage Holdings, LLC, Vice President

Long Island Peaker Holdings, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
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Long Island Solar Holdings, LLC, Vice President
Cutler - Continued
M Boulevard Solar, LLC, Vice President
M Clay Solar, LLC, Vice President
M Cross County Solar, LLC, Vice President
M Eastern Hills Solar, LLC, Vice President
M Greece Ridge Solar, LLC, Vice President
M Nanuet Solar, LLC, Vice President
M Queens Rego Solar, LLC, Vice President
M Schenectady Solar, LLC, Vice President
M Shoppingtown Solar, LLC, Vice President
M White Plains Solar, LLC, Vice President
Maine Fossil Seller, LLC, Vice President
Mammoth Plains Wind Project Holdings, LLC, Vice President
Mammoth Plains Wind Project, LLC, Vice President
Mantua Creek Solar, LLC, Vice President
Marshall Solar, LLC, Vice President
McCoy Solar Funding, LLC, Vice President
McCoy Solar Holdings SellCo, LLC, Vice President
McCoy Solar Holdings, LLC, Vice President
McCoy Solar, LLC, Vice President
Meyersdale Windpower LLC, Executive Manager, Vice President and Treasurer
Mill Run Windpower LLC, Vice President
Minco Redwood Holdings, LLC, Vice President
Minco Wind III, LLC, Vice President
Minco Wind Interconnection Services, LLC, Vice President
Moca Solar Farm, LLC, Vice President
Mojave Holdings, LLC, Vice President
Moore Solar GP, LLC, Vice President
Moore Solar GP, ULC, Vice President
Moore Solar, ULC, Vice President
Morongo DG Solar, LLC, Vice President
Mount Copper GP, Inc., Designated Representative
Mount Miller Holdco, LLC, Vice President
Mount Miller Holdings GP, LLC, Vice President
Mount Miller LP, ULC, Vice President
Mountain Prairie Wind Holdings, LLC, Vice President
Mountain Prairie Wind, LLC, Vice President
Mountain View Solar Holdings, LLC, Vice President
Mountain View Solar, LLC, Vice President
Mt. Storm Wind Force Holdings, LLC, Vice President
NAPS Wind, LLC, Vice President
New Hampshire Transmission, LLC, Designated Representative
NextEra Blythe Solar Energy Center, LLC, Vice President
NextEra Energy Canada GP, LLC, Vice President & Treasurer
NextEra Energy Canada Partners Holdings, ULC, Vice President
NextEra Energy Canadian Holdings, ULC, Treasurer
NextEra Energy Canadian Holdings, ULC, Vice President
NextEra Energy Canadian Operating Services, Inc., Vice President
NextEra Energy DG Operations, LLC, Vice President
NextEra Energy Equipment Leasing, LLC, Treasurer
NextEra Energy Equity Partners GP, LLC, Treasurer
NextEra Energy Foundation, Inc., Vice President and Assistant Treasurer
NextEra Energy Infrastructure, LLC, Treasurer
NextEra Energy Management Partners GP, LLC, Treasurer
NextEra Energy Mt. Storm, LLC, Vice President
NextEra Energy Resources Acquisitions, LLC, Vice President
NextEra Energy Resources Partners Holdings, LLC, Treasurer
NextEra Energy Resources Partners, LLC, Treasurer
NextEra Energy Solar Holdings, LLC, Vice President
NextEra Energy US Partners Holdings, LLC, Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
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NextEra Energy Victory Solar I, LLC, Vice President

Cutler - Continued

NextEra Fibernet, LLC, Treasurer

NextEra Maine Fossil, LLC, Vice President

NextEra Solar DG Fund I, LLC, Vice President

Ninnescah Wind Energy LLC, Vice President

Niyol Wind, LLC, Vice President

North Coast Solar, LLC, Vice President

North Sky River Energy Holdings, LLC, Vice President

Northern Frontier Wind Funding, LLC, Executive Manager and Vice President

Northern Frontier Wind, LLC, Vice President

Novus Wind VI, LLC, Vice President

NWE Holding, LLC, Vice President

NY Sun DG Solar, LLC, Vice President

NY Sun Zone C2 LLC, Vice President

NY Sun Zone C3 LLC, Vice President

NY Sun Zone E1 LLC, Vice President

NY Sun Zone E2 LLC, Vice President

NY Sun Zone E3 LLC, Vice President

NY Sun Zone E4 LLC, Vice President

NY Sun Zone F1 LLC, Vice President

NY Sun Zone F2 LLC, Vice President

NY Sun Zone F3 LLC, Vice President

NY Sun Zone F4 LLC, Vice President

Oklahoma Wind Portfolio, LLC, Vice President

Pacific Power Investments, LLC, Executive Manager and Vice President

Palms Insurance Company, Limited, Director and Treasurer

Palo Duro Wind Energy II, LLC, Vice President

Palo Duro Wind Energy, LLC, Vice President

Palo Duro Wind Holdings SellCo, LLC, Vice President

Palo Duro Wind Interconnection Services, LLC, Vice President

Palo Duro Wind Portfolio, LLC, Vice President

Palo Duro Wind Project Holdings, LLC, Vice President

Paradise Solar Urban Renewal, L.L.C., Vice President

Peace Garden Wind Funding, LLC, Vice President and Treasurer

Peace Garden Wind Holdings, LLC, Vice President and Treasurer

Peace Garden Wind, LLC, Vice President and Treasurer

Pennsylvania Windfarms, LLC, Vice President

Penta Wind Holding, LLC, Vice President and Assistant Treasurer

Penta Wind, LLC, Vice President and Assistant Treasurer

Pheasant Run Wind Holdings II, LLC, Vice President

Pheasant Run Wind Holdings, LLC, Vice President

Pheasant Run Wind, LLC, Vice President

Pioneer Plains Wind Funding, LLC, Vice President

Pioneer Plains Wind Holdings, LLC, Vice President

Pioneer Plains Wind, LLC, Vice President

Pipeline Funding Company, LLC, Vice President and Treasurer

Porta del Sol Solar, LLC, Vice President

Prairie View Wind Holdings, LLC, Vice President

Pubnico Point GP, Inc., Designated Representative

Pubnico Point Wind Farm Inc., Vice President

Red Raider Wind Holdings, LLC, Vice President

Red Raider Wind, LLC, Vice President

Red River Wind Funding, LLC, Vice President

Red River Wind Holdings, LLC, Vice President

Red River Wind, LLC, Vice President

River Bend Solar, LLC, Vice President

Sagebrush Partner Fifteen, Inc., Vice President

San Jacinto Solar 14.5, LLC, Vice President

San Jacinto Solar 5.5, LLC, Vice President

SCI Holding, ULC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

SCIH GP, ULC, Vice President

Cutler - Continued

SDGF 1 Funding, LLC, Vice President
SEC Amherst Solar One, LLC, Vice President
SEC CRSD Solar One, LLC, Vice President
SEC ESSD Solar One, LLC, Vice President
SEC HSD Solar One, LLC, Vice President
SEC LHNY Solar One, LLC, Vice President
SEC MC Solar One, LLC, Vice President
SEC Northeast Solar One, LLC, Vice President
SEC PASD Solar One, LLC, Vice President
SEC SUSD Solar One, LLC, Vice President
Seiling Wind Holdings, LLC, Vice President
Seiling Wind II, LLC, Vice President
Seiling Wind Interconnection Services, LLC, Vice President
Seiling Wind Portfolio, LLC, Vice President
Seiling Wind, LLC, Vice President
Shafter Solar Holdings, LLC, Vice President
Shafter Solar SellCo, LLC, Vice President
Shafter Solar, LLC, Vice President
Silver State Solar Power South, LLC, Vice President
Silver State South Solar, LLC, Vice President
Sirius Solar, LLC, Vice President
Sky River Asset Holdings, LLC, Vice President
Sky River LLC, Vice President
Smart Energy Capital, LLC, Vice President
Solar DG Fund 1 Holdings, LLC, Vice President
Sombra Solar GP, LLC, Vice President
Sombra Solar GP, ULC, Vice President
Sombra Solar, ULC, Vice President
Somerset Windpower LLC, Vice President
South Texas Gen-Tie Holding, LLC, Vice President
South Texas Gen-Tie, LLC, Vice President
Southwest Solar Holdings, LLC, Vice President
St. Clair GP, LLC, Vice President
St. Clair GP, ULC, Vice President
St. Clair Holding, ULC, Vice President
St. Clair Moore Holding LP, LLC, Vice President
St. Clair Moore Holding LP, ULC, Vice President
St. Clair MS Investment GP, LLC, Vice President
St. Clair Sombra Holding LP, LLC, Vice President
St. Clair Sombra Holding LP, ULC, Vice President
Steele Flats Wind Project, LLC, Vice President
Story Wind, LLC, Vice President and Assistant Treasurer
Trenton Diocese DG Solar, LLC, Vice President
UC Solar, LLC, Vice President
USG Properties Bakken I, LLC, Vice President
USG Properties Granite Wash I, LLC, Vice President
USG Properties Haynesville Sand I, LLC, Vice President
USG Properties Mississippian Lime I, LLC, Vice President
Valencia Energy Storage, LLC, Vice President
Varna Wind Funding GP, LLC, Vice President
Varna Wind Funding GP, ULC, Vice President
Varna Wind GP, LLC, Vice President
Varna Wind GP, ULC, Vice President
Varna Wind Holdings GP, LLC, Vice President
Varna Wind Holdings GP, ULC, Vice President
Venable Solar, LLC, Vice President
Victory Renewables, LLC, Vice President
Watkins Glen Wind, LLC, Vice President
Wessington Wind Energy Center, LLC, Vice President

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

West Texas Wind, LLC, Vice President

Cutler - Continued

Western Wind Holdings, LLC, Vice President

Westside Solar, LLC, Vice President

White Oak B Company, LLC, Vice President

White Oak B Company, LLC, Assistant Treasurer

White Oak Energy Backleverage Holding, LLC, Vice President and Assistant Treasurer

White Oak Energy Funding Holding, LLC, Vice President and Assistant Treasurer

White Oak Energy Funding, LLC, Vice President and Assistant Treasurer

White Oak Solar, LLC, Vice President

White Pine Solar, LLC, Vice President

White Pine Wind, Inc., Vice President

Whitewater Wind, LLC, Vice President

Whitney Point Solar, LLC, Vice President

Wild Prairie Wind Holdings, LLC, Vice President

Wild Prairie Wind, LLC, Vice President

Wilton Wind II, LLC, Vice President

Wilton Wind IV, LLC, Vice President

WindCo LLC, Vice President

Windpower Partners 1993, LLC, Vice President

Wyman Cape Holdings, LLC, Vice President

Zuni Solar, LLC, Vice President

M. Beth Farr (Assistant Controller)

NextEra Energy, Inc., Vice President

Frank V. Isabella (Assistant Controller) (until July 1, 2014)

Alandco I, Inc., Assistant Controller

Alandco Inc., Assistant Controller

Alandco/Cascade, Inc., Assistant Controller

NextEra Energy Capital Holdings, Inc., Assistant Controller

NextEra Energy, Inc., Assistant Controller

Daisy Jacobs (Assistant Controller)

NextEra Energy, Inc., Assistant Controller

Judith J. Kahn (Assistant Treasurer)

NextEra Energy, Inc., Assistant Treasurer and Assistant Secretary

BAC Investment Corp., Director and Treasurer

Contra Costa Capital, LLC, Treasurer

EMB Investments, Inc., Director and Treasurer

FPL Energy American Wind Holdings, LLC, Assistant Treasurer

FPL Energy American Wind, LLC, Assistant Treasurer

FPL Energy Rockaway Peaking Facilities, LLC, Treasurer

FPL Energy Wind Funding, LLC, Assistant Treasurer

FPL Group Capital Trust I, Administrative Trustee

KPB Financial Corp., Director and Treasurer

Kramer Junction Solar Funding, LLC, Treasurer

Mendocino Capital, LLC, Treasurer

NextEra Energy Duane Arnold, LLC, Assistant Treasurer

NextEra Energy Point Beach, LLC, Assistant Treasurer

NextEra Energy Seabrook, LLC, Assistant Treasurer

Northern Cross Investments, Inc., Director and Treasurer

Pacific Power Investments, LLC, Treasurer

Square Lake Holdings, Inc., Director and Treasurer

Sullivan Street Investments, Inc., Director and Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Joaquin E. Leon (Assistant Secretary)
NextEra Energy, Inc., Assistant Secretary

Melissa Plotsky (Assistant Secretary)
NextEra Energy, Inc., Assistant Secretary
NextEra Energy Capital Holdings, Inc., Assistant Secretary
NEE Acquisition Sub I, LLC, Assistant Secretary
NEE Acquisition Sub II, Inc., Assistant Secretary
NextEra Energy Partners GP, Inc., Assistant Secretary
NextEra Energy Resources, LLC, Assistant Secretary
4263766 Canada Inc., Assistant Secretary
Adelanto Solar II, LLC, Secretary
Adelanto Solar, LLC, Secretary
Alandco I, Inc., Assistant Secretary
Alandco Inc., Assistant Secretary
Alandco/Cascade, Inc., Assistant Secretary
Altamont Power LLC, Secretary
Aries Solar Holding, LLC, Secretary
Ashtabula Wind II, LLC, Secretary
Ashtabula Wind III, LLC, Secretary
Ashtabula Wind, LLC, Secretary
Backbone Mountain Windpower LLC, Secretary
Backbone Windpower Holdings, LLC, Secretary
Baldwin Wind Holdings, LLC, Secretary
Baldwin Wind, LLC, Secretary
Barrett CC Repowering, LLC, Secretary
Bayswater Peaking Facility, LLC, Secretary
BCSD Solar, LLC, Secretary
Beacon Solar, LLC, Secretary
Bison Wind GP, LLC, Secretary
Bison Wind Holdings, LLC, Secretary
Bison Wind Investments, LLC, Secretary
Bison Wind LP, LLC, Secretary
Bison Wind Portfolio, LLC, Secretary
Bison Wind, LLC, Secretary
Blackwell Wind, LLC, Secretary
Blue Heron Land Associates, LLC, Secretary
Blue Summit Generation Tie, LLC, Secretary
Blue Summit II Wind, LLC, Secretary
Blue Summit Wind, LLC, Secretary
Blythe Solar 110, LLC, Secretary
Blythe Solar 125, LLC, Secretary
Bornish Wind BC Holdings, ULC, Assistant Secretary
Bornish Wind Funding GP, LLC, Secretary
Bornish Wind Funding GP, ULC, Secretary
Bornish Wind GP, LLC, Secretary
Bornish Wind GP, ULC, Secretary
Bornish Wind Holdings GP, LLC, Secretary
Bornish Wind Holdings GP, ULC, Secretary
Boulevard Associates Canada, Inc., Secretary
Boulevard Associates, LLC, Secretary
Boulevard Gas Associates, LLC, Secretary
Breckinridge Wind Holdings, LLC, Secretary
Breckinridge Wind Project, LLC, Secretary
BSGA Gas Producing, LLC, Secretary
Buffalo Ridge Wind Energy, LLC, Secretary
Butler Ridge Wind Energy Center, LLC, Secretary
Cabo Solar Farm, LLC, Secretary
Canyon Wind Holdings, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Canyon Wind, LLC, Secretary

Plotsky – Continued

Capricorn Ridge B Holdings, LLC, Secretary
Capricorn Ridge B, LLC, Secretary
Capricorn Ridge Power Seller, LLC, Secretary
Capricorn Ridge Wind Funding, LLC, Secretary
Capricorn Ridge Wind Holdings, LLC, Secretary
Capricorn Ridge Wind II, LLC, Secretary
Capricorn Ridge Wind, LLC, Secretary
Carousel Wind Farm, LLC, Secretary
Carousel Wind Holdings, LLC, Secretary
Cedar Bluff Wind, LLC, Secretary
Centennial Wind Class B, LLC, Secretary
Centennial Wind Funding, LLC, Secretary
Centennial Wind Holdings, LLC, Secretary
Centennial Wind, LLC, Secretary
Central States Wind Holdings, LLC, Secretary
Central States Wind, LLC, Secretary
Cherokee Power, LLC, Secretary
Cimarron Wind Energy Holdings II, LLC, Secretary
Cimarron Wind Energy Holdings, LLC, Secretary
Cimarron Wind Energy, LLC, Secretary
Conestogo Wind GP, Inc., Secretary
Cottonwood Wind Project Holdings, LLC, Secretary
Cottonwood Wind Project, LLC, Secretary
CP II CAD Holdings LP GP, LLC, Secretary
CP II Holdings GP, Inc., Secretary
CP II Holdings LP GP, ULC, Secretary
Crystal Lake Wind II, LLC, Secretary
Crystal Lake Wind III, LLC, Secretary
Crystal Lake Wind, LLC, Secretary
Day County Wind II, LLC, Secretary
Day County Wind, LLC, Secretary
Delaware Mountain Wind Farm, LLC, Secretary
Desert Sunlight 250, LLC, Secretary
Desert Sunlight 300, LLC, Secretary
Desert Sunlight Holdings, LLC, Secretary
DG 1 Acquisition Co., LLC, Secretary
DG 1, LLC, Secretary
DG Bethlehem Solar, LLC, Secretary
DG BP Solar One, LLC, Secretary
DG Irvine Solar I, LLC, Secretary
DG Project Construction Co., LLC, Secretary
DG Residential Acquisition Co., LLC, Secretary
DG Somerdale Solar, LLC, Secretary
DG Woodbury Solar, LLC, Secretary
Diablo Winds, LLC, Secretary
Dickinson Wind, LLC, Secretary
DP II, LLC, Secretary
EarthEra, LLC, Secretary
East Durham Wind BC Holdings, ULC, Assistant Secretary
East Durham Wind Funding GP, LLC, Secretary
East Durham Wind Funding GP, ULC, Secretary
East Durham Wind GP, LLC, Secretary
East Durham Wind GP, ULC, Secretary
East Durham Wind Holdings GP, LLC, Secretary
East Durham Wind Holdings GP, ULC, Secretary
East Durham Wind, ULC, Secretary
EFB Constructors, LLC, Secretary
Elk City II Wind Holdings, LLC, Secretary
Elk City II Wind, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

Elk City Wind Holdings III, LLC, Secretary
Elk City Wind Holdings, LLC, Secretary
Elk City Wind III, LLC, Secretary
Elk City Wind, LLC, Secretary
Energy Storage Holdings, LLC, Secretary
Ensign Wind, LLC, Secretary
ESI Altamont Acquisitions, Inc., Secretary
ESI Bay Area GP, Inc., Secretary
ESI Bay Area, Inc., Secretary
ESI California Holdings, Inc., Secretary
ESI Ebensburg, Inc., Secretary
ESI Energy, LLC, Secretary
ESI Mojave LLC, Secretary
ESI Mojave, Inc., Secretary
ESI Montgomery County, LLC, Secretary
ESI Multitrade LP, Inc., Secretary
ESI Northeast Energy Acquisition Funding, Inc., Secretary
ESI Northeast Energy Funding, Inc., Secretary
ESI Northeast Energy GP, Inc., Secretary
ESI Northeast Energy LP, LLC, Secretary
ESI Northeast Fuel Management, Inc., Secretary
ESI Pittsylvania, Inc., Secretary
ESI Sierra, Inc., Secretary
ESI Sky River, Inc., Secretary
ESI Tehachapi Acquisitions, Inc., Secretary
ESI Tractebel Acquisition Corp., Secretary
ESI Tractebel Funding Corp., Secretary
ESI Tractebel Urban Renewal Corporation, Secretary
ESI Vansycle GP, Inc., Secretary
ESI Vansycle LP, Inc., Secretary
ESI VG IV, LLC, Secretary
ESI Victory, Inc., Secretary
ESI West Texas Energy LP, LLC, Secretary
ESI West Texas Energy, Inc., Secretary
EW Solar, LLC, Secretary
Florida Southeast Connection, LLC, Secretary
Fortuna GP, LLC, Secretary
Fortuna GP, ULC, Secretary
Foxtail Wind, LLC, Secretary
FPL Energy Burleigh County Wind, LLC, Secretary
FPL Energy Cabazon Wind, LLC, Secretary
FPL Energy Callahan Wind GP, LLC, Secretary
FPL Energy Callahan Wind LP, LLC, Secretary
FPL Energy Cape, LLC, Secretary
FPL Energy Cowboy Wind, LLC, Secretary
FPL Energy Green Power Wind, LLC, Secretary
FPL Energy Hancock County Wind, LLC, Secretary
FPL Energy Horse Hollow Wind II, LLC, Secretary
FPL Energy Horse Hollow Wind, LLC, Secretary
FPL Energy Illinois Wind, LLC, Secretary
FPL Energy Island End GP, LLC, Secretary
FPL Energy Marcus Hook LLC, Secretary
FPL Energy Mason LLC, Secretary
FPL Energy MH50 GP, LLC, Secretary
FPL Energy MH50 LP, LLC, Secretary
FPL Energy MH700, LLC, Secretary
FPL Energy Mojave Operating Services, LLC, Secretary
FPL Energy Montezuma Wind, LLC, Secretary
FPL Energy Morwind, LLC, Secretary
FPL Energy Mower County, LLC, Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Plotsky – Continued

FPL Energy National Wind Holdings, LLC, Secretary
FPL Energy National Wind Investments, LLC, Secretary
FPL Energy National Wind Portfolio, LLC, Secretary
FPL Energy National Wind, LLC, Secretary
FPL Energy New Mexico Holdings, LLC, Secretary
FPL Energy New Mexico Wind Financing, LLC, Secretary
FPL Energy New Mexico Wind Holdings II, LLC, Secretary
FPL Energy New Mexico Wind II, LLC, Secretary
FPL Energy New Mexico Wind, LLC, Secretary
FPL Energy New York, LLC, Secretary
FPL Energy North Dakota Wind II, LLC, Secretary
FPL Energy North Dakota Wind, LLC, Secretary
FPL Energy Oklahoma Wind Finance, LLC, Secretary
FPL Energy Oklahoma Wind, LLC, Secretary
FPL Energy Oliver Wind I, LLC, Secretary
FPL Energy Oliver Wind II, LLC, Secretary
FPL Energy Pecos Wind I, LLC, Secretary
FPL Energy Pecos Wind II, LLC, Secretary
FPL Energy Post Wind GP, LLC, Secretary
FPL Energy Post Wind LP, LLC, Secretary
FPL Energy SEGS III-VII GP, LLC, Secretary
FPL Energy SEGS III-VII LP, LLC, Secretary
FPL Energy Services, Inc. (FL Charter K25207), Assistant Secretary
FPL Energy Solar Funding Corp., Secretary
FPL Energy Solar Partners III-VII, LLC, Secretary
FPL Energy Sooner Wind, LLC, Secretary
FPL Energy South Dakota Wind, LLC, Secretary
FPL Energy Spruce Point LLC, Secretary
FPL Energy Stateline Holdings, L.L.C., Secretary
FPL Energy Stateline II Holdings, LLC, Secretary
FPL Energy Stateline II, Inc., Secretary
FPL Energy Texas Keir, LLC, Secretary
FPL Energy Texas Wind GP, LLC, Secretary
FPL Energy Texas Wind Marketing GP, LLC, Secretary
FPL Energy Texas Wind Marketing LP, LLC, Secretary
FPL Energy Texas, LLC, Secretary
FPL Energy Tyler Texas LP, LLC, Secretary
FPL Energy Upton Wind I, LLC, Secretary
FPL Energy Upton Wind II, LLC, Secretary
FPL Energy Upton Wind III, LLC, Secretary
FPL Energy Upton Wind IV, LLC, Secretary
FPL Energy Vansycle L.L.C., Secretary
FPL Energy Virginia Power Services, Inc., Secretary
FPL Energy VG Wind, LLC, Secretary
FPL Energy Waymart GP, LLC, Secretary
FPL Energy Waymart LP, LLC, Secretary
FPL Energy Wind Financing, LLC, Secretary
FPL Energy Wind Funding Holdings, LLC, Secretary
FPL Energy Wind Funding, LLC, Secretary
FPL Energy WPP 93 GP, LLC, Secretary
FPL Energy WPP 93 LP, LLC, Secretary
FPL Energy WPP94 GP, LLC, Secretary
FPL Energy WPP94 LP, LLC, Secretary
FPL Energy Wyman IV LLC, Secretary
FPL Energy Wyman LLC, Secretary
FPL Enersys, Inc., Assistant Secretary
FPL FiberNet Holdings, LLC, Assistant Secretary
FPL FiberNet, LLC, Assistant Secretary
FPL Group International, Inc., Secretary
FPL Group Resources Marketing Holdings, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

FPL Historical Museum, Inc., Assistant Secretary
FPL Holdings Inc, Assistant Secretary
FPL Investments, LLC, Secretary
FPL Readi-Power, LLC, Assistant Secretary
FPL Tel, LLC, Secretary
FPLE Forney Pipeline, LLC, Secretary
FPLE Forney, LLC, Secretary
FPLE Pecos Leasing GP, LLC, Secretary
FPLE Pecos Leasing LP, LLC, Secretary
FPLE Rhode Island State Energy GP, LLC, Secretary
FPLE Rhode Island State Energy LP, LLC, Secretary
FPLE Texas Wind I, LLC, Secretary
FPLE Upton Leasing GP, LLC, Secretary
FPLE Upton Leasing LP, LLC, Secretary
Garden Wind, LLC, Secretary
Gateway Energy Center Holdings, LLC, Secretary
Gateway Energy Center, LLC, Secretary
Generation Repair and Service, LLC, Secretary
Genesis Solar Funding Holdings, LLC, Secretary
Genesis Solar Funding, LLC, Secretary
Genesis Solar Holdings, LLC, Secretary
Genesis Solar, LLC, Secretary
Georgia Longleaf Solar 1, LLC, Vice President
Gexa Energy California, LLC, Secretary
GEXA Energy GP, LLC, Secretary
Gexa Energy Solutions, LLC, Secretary
Ghost Pine Holdings, ULC, Secretary
Golden Hills Wind, LLC, Secretary
Golden West Power Partners, LLC, Secretary
Golden West Wind Holdings, LLC, Secretary
Golden Winds Funding, LLC, Secretary
Golden Winds Holdings, LLC, Secretary
Golden Winds, LLC, Secretary
Goshen Wind BC Holdings, ULC, Assistant Secretary
Goshen Wind Funding GP, LLC, Secretary
Goshen Wind Funding GP, ULC, Secretary
Goshen Wind GP, LLC, Secretary
Goshen Wind GP, ULC, Secretary
Goshen Wind Holdings GP, LLC, Secretary
Goshen Wind Holdings GP, ULC, Secretary
Goshen Wind, ULC, Secretary
GR Bage (DE), LLC, Secretary
GR Bage (FL), Inc., Secretary
Gray County Wind Energy, LLC, Secretary
Green Ridge Power LLC, Secretary
Green Ridge Services LLC, Secretary
Harper Lake Company VIII, Secretary
Harper Lake Solar Funding Corporation, Secretary
Hatch Solar Energy Center I LLC, Secretary
Hawkeye Power Partners, LLC, Secretary
HCSD Solar, LLC, Secretary
HD Hatillo Solar One, LLC, Secretary
Heartland Wind Funding, LLC, Secretary
Heartland Wind Holding II, LLC, Secretary
Heartland Wind Holding, LLC, Secretary
Heartland Wind II, LLC, Secretary
Heartland Wind, LLC, Secretary
High Ground Investments, LLC, Secretary
High Majestic II Funding, LLC, Secretary
High Majestic II Holdings, LLC, Secretary

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Plotsky – Continued

High Majestic II Wind Properties, LLC, Secretary
High Majestic Interconnection Services, LLC, Secretary
High Majestic Wind Energy Center, LLC, Secretary
High Majestic Wind II, LLC, Secretary
High Point Wind, LLC, Secretary
High Winds, LLC, Secretary
HLC IX Company, Secretary
Horse Hollow Generation Tie Holdings, LLC, Secretary
Horse Hollow Generation Tie, LLC, Secretary
HWFII, LLC, Secretary
Hyperion IX, Inc., Secretary
Hyperion VIII, Inc., Secretary
Indian Mesa Wind Farm, LLC, Secretary
Inventus Holdings, LLC, Secretary
Iowa Clean Energy Express, LLC, Secretary
Island Park Energy Center, LLC, Secretary
Jacumba Solar, LLC, Secretary
Jamaica Bay Peaking Facility, LLC, Secretary
Javelina Wind Energy Holdings, LLC, Secretary
Javelina Wind Energy, LLC, Secretary
Jericho Wind BC Holdings, ULC, Assistant Secretary
Jericho Wind Funding GP, LLC, Secretary
Jericho Wind Funding GP, ULC, Secretary
Jericho Wind GP, LLC, Secretary
Jericho Wind GP, ULC, Secretary
Jericho Wind Holdings GP, LLC, Secretary
Jericho Wind Holdings GP, ULC, Secretary
Jericho Wind, ULC, Secretary
Joshua Tree Solar Farm, LLC, Secretary
Ka La Nui Solar, LLC, Secretary
Kerwood Wind BC Holdings, ULC, Assistant Secretary
Kerwood Wind Funding GP, LLC, Secretary
Kerwood Wind Funding GP, ULC, Secretary
Kerwood Wind GP, LLC, Secretary
Kerwood Wind GP, ULC, Secretary
Kerwood Wind Holdings GP, LLC, Secretary
Kerwood Wind Holdings GP, ULC, Secretary
Kerwood Wind, ULC, Secretary
KPB Financial Corp., Assistant Secretary
KW San Gorgonio Transmission, Inc., Secretary
La Frontera Generation, LLC, Secretary
La Frontera Holdings, LLC, Secretary
La Salle County Gas Producing, LLC, Secretary
Lake Benton Power Partners II, LLC, Secretary
Lakeco Holding, LLC, Secretary
Lamar Power Partners II, LLC, Secretary
Lamar Power Partners, LLC, Secretary
Langdon Wind, LLC, Secretary
LCSD Solar 1, LLC, Secretary
LCSD Solar 2, LLC, Secretary
Lee North, LLC, Secretary
Legacy Renewables Holdings, LLC, Secretary
Legacy Renewables, LLC, Secretary
Legends Wind Class B, LLC, Secretary
Legends Wind Funding, LLC, Secretary
Legends Wind Holdings, LLC, Secretary
Legends Wind, LLC, Secretary
LET Holdings, LLC, Secretary
LI Energy Storage System, LLC, Secretary
LI Peaker Generation, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

LI Solar Generation, LLC, Secretary
Limon Wind II, LLC, Secretary
Limon Wind III Funding, LLC, Secretary
Limon Wind III Holdings, LLC, Secretary
Limon Wind III, LLC, Secretary
Limon Wind, LLC, Secretary
Live Oak Solar, LLC, Secretary
Logan Connect LLC, Secretary
Logan Energy Holdings, LLC, Secretary
Logan Wind Energy LLC, Secretary
Lone Star Transmission Capital, LLC, Secretary
Lone Star Transmission Holdings, LLC, Secretary
Lone Star Transmission, LLC, Assistant Secretary
Lone Star Wind Holdings, LLC, Secretary
Lone Star Wind, LLC, Secretary
Long Island Energy Generation, LLC, Secretary
Long Island Energy Storage Holdings, LLC, Secretary
Long Island Peaker Holdings, LLC, Secretary
Long Island Solar Holdings, LLC, Secretary
Lucerne Solar, LLC, Secretary
M Boulevard Solar, LLC, Secretary
M Clay Solar, LLC, Secretary
M Cross County Solar, LLC, Secretary
M Eastern Hills Solar, LLC, Secretary
M Greece Ridge Solar, LLC, Secretary
M Nanuet Solar, LLC, Secretary
M Queens Rego Solar, LLC, Secretary
M Schenectady Solar, LLC, Secretary
M Shoppingtown Solar, LLC, Secretary
M White Plains Solar, LLC, Secretary
Maine Fossil Seller, LLC, Secretary
Mammoth Plains Wind Project Holdings, LLC, Secretary
Mammoth Plains Wind Project, LLC, Secretary
Mantua Creek Solar, LLC, Secretary
Marshall Solar, LLC, Secretary
McCoy Solar Funding, LLC, Secretary
McCoy Solar Holdings SellCo, LLC, Secretary
McCoy Solar Holdings, LLC, Secretary
McCoy Solar, LLC, Secretary
Meyersdale Windpower LLC, Secretary
Mill Run Windpower LLC, Secretary
Minco Redwood Holdings, LLC, Secretary
Minco Wind II, LLC, Secretary
Minco Wind III, LLC, Secretary
Minco Wind Interconnection Services, LLC, Secretary
Minco Wind, LLC, Secretary
Minudie Wind, Inc., Secretary
Moca Solar Farm, LLC, Secretary
Mojave Holdings, LLC, Secretary
Moore Solar GP, LLC, Secretary
Moore Solar GP, ULC, Secretary
Moore Solar, ULC, Secretary
Morongo DG Solar, LLC, Secretary
Mount Copper GP, Inc., Secretary
Mount Miller GP, ULC, Secretary
Mount Miller Holdco, LLC, Secretary
Mount Miller Holdco, ULC, Secretary
Mount Miller Holdings GP, LLC, Secretary
Mount Miller Holdings GP, ULC, Secretary
Mountain Prairie Wind Holdings, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

Mountain Prairie Wind, LLC, Secretary
Mountain View Solar Holdings, LLC, Secretary
Mountain View Solar, LLC, Secretary
Mt. Storm Wind Force Holdings, LLC, Secretary
NAPS Wind, LLC, Secretary
NEPM II, LLC, Secretary
New Hampshire Transmission, LLC, Secretary
New Mexico Energy Investments, LLC, Secretary
New Mexico Wind Investments, LLC, Secretary
NextEra Blythe Solar Energy Center, LLC, Secretary
NextEra Canada Development & Acquisitions, Inc., Secretary
NextEra Canada Transmission Investments, Inc., Secretary
NextEra Canadian IP, Inc., Secretary
NextEra Desert Center Blythe, LLC, Secretary
NextEra Desert Sunlight Holdings, LLC, Secretary
NextEra Energy Bluff Point, LLC, Secretary
NextEra Energy Canada Equipment, Inc., Secretary
NextEra Energy Canada GP, LLC, Assistant Secretary
NextEra Energy Canadian Holdings, ULC, Secretary
NextEra Energy Canadian Operating Services, Inc., Secretary
NextEra Energy DG Operations, LLC, Secretary
NextEra Energy Duane Arnold, LLC, Secretary
NextEra Energy Equipment Leasing, LLC, Assistant Secretary
NextEra Energy Equity Partners GP, LLC, Secretary
NextEra Energy Foundation, Inc., Assistant Secretary
NextEra Energy Gas Producing Wyoming, LLC, Secretary
NextEra Energy Gas Producing, LLC, Secretary
NextEra Energy Hawaii Land Holdings, LLC, Secretary
NextEra Energy Hawaii, LLC, Secretary
NextEra Energy Honey Creek Wind, LLC, Secretary
NextEra Energy Infrastructure, LLC, Secretary
NextEra Energy Maine Operating Services, LLC, Secretary
NextEra Energy Maine, LLC, Secretary
NextEra Energy Management Partners GP, LLC, Secretary
NextEra Energy Montezuma II Wind, LLC, Secretary
NextEra Energy Mt. Storm, LLC, Secretary
NextEra Energy New Mexico Operating Services, LLC, Secretary
NextEra Energy NextBridge Holding, ULC, Secretary
NextEra Energy NextBridge Holdings GP, LLC, Secretary
NextEra Energy NextBridge Holdings GP, ULC, Secretary
NextEra Energy Operating Partners GP, LLC, Secretary
NextEra Energy Operating Services, LLC, Secretary
NextEra Energy Point Beach, LLC, Secretary
NextEra Energy Power Marketing, LLC, Secretary
NextEra Energy Producer Services, LLC, Secretary
NextEra Energy Project Management, LLC, Secretary
NextEra Energy Resources Acquisitions, LLC, Secretary
NextEra Energy Resources Partners Holdings, LLC, Secretary
NextEra Energy Resources Partners, LLC, Secretary
NextEra Energy Sabal Trail Transmission Holdings, LLC, Secretary
NextEra Energy Seabrook, LLC, Secretary
NextEra Energy Services Arizona, LLC, Secretary
NextEra Energy Services Connecticut, LLC, Secretary
NextEra Energy Services Delaware, LLC, Secretary
NextEra Energy Services District of Columbia, LLC, Secretary
NextEra Energy Services Holdings, LLC, Secretary
NextEra Energy Services Illinois, LLC, Secretary
NextEra Energy Services Maine, LLC, Secretary
NextEra Energy Services Maryland, LLC, Secretary
NextEra Energy Services Massachusetts, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

NextEra Energy Services New Hampshire, LLC, Secretary
NextEra Energy Services New Jersey, LLC, Secretary
NextEra Energy Services New York, LLC, Secretary
NextEra Energy Services Ohio, LLC, Secretary
NextEra Energy Services Pennsylvania, LLC, Secretary
NextEra Energy Services Rhode Island, LLC, Secretary
NextEra Energy Services, LLC, Secretary
NextEra Energy Solar Holdings, LLC, Secretary
NextEra Energy Solutions, LLC, Secretary
NextEra Energy Transmission Investments, LLC, Secretary
NextEra Energy Transmission New York, Inc., Secretary
NextEra Energy Transmission Southwest, LLC, Secretary
NextEra Energy Transmission West, LLC, Secretary
NextEra Energy Transmission, LLC, Secretary
NextEra Energy UCT Holding, Inc., Secretary
NextEra Energy US Partners Holdings, LLC, Secretary
NextEra Energy Victory Solar I, LLC, Secretary
NextEra Fibernet, LLC, Secretary
NextEra Maine Fossil, LLC, Secretary
NextEra Retail of Texas GP, LLC, Secretary
NextEra Solar DG Fund I, LLC, Secretary
NextEra Texas Acquisition Holdco, LLC, Secretary
NextEra Texas Acquisition LP, LLC, Secretary
NextEra US Gas Assets, LLC, Secretary
NG Pipeline of America, LLC, Secretary
NG Storage of America, LLC, Secretary
Ninnescah Wind Energy LLC, Secretary
Niyol Wind, LLC, Secretary
North American Power Systems Solar, LLC, Secretary
North American Power Systems, LLC, Secretary
North Coast Solar, LLC, Secretary
North Sky River Energy Holdings, LLC, Secretary
North Sky River Energy, LLC, Secretary
North Sky River Land Holdings, LLC, Secretary
Northern Colorado Wind Energy, LLC, Assistant Secretary
Northern Colorado Wind Holdings, LLC, Secretary
Northern Frontier Wind Funding, LLC, Secretary
Northern Frontier Wind Holding, LLC, Secretary
Northern Frontier Wind, LLC, Secretary
Novus Wind VI, LLC, Secretary
NWE Holding, LLC, Secretary
NY Sun DG Solar, LLC, Secretary
NY Sun Zone C2 LLC, Secretary
NY Sun Zone C3 LLC, Secretary
NY Sun Zone E1 LLC, Secretary
NY Sun Zone E2 LLC, Secretary
NY Sun Zone E3 LLC, Secretary
NY Sun Zone E4 LLC, Secretary
NY Sun Zone F1 LLC, Secretary
NY Sun Zone F2 LLC, Secretary
NY Sun Zone F3 LLC, Secretary
NY Sun Zone F4 LLC, Secretary
Oklahoma Wind Portfolio, LLC, Secretary
Oliver Wind III, LLC, Secretary
Osceola Windpower II, LLC, Secretary
Osceola Windpower, LLC, Secretary
OTG, LLC, Secretary
Palo Duro Wind Energy II, LLC, Secretary
Palo Duro Wind Energy, LLC, Secretary
Palo Duro Wind Holdings SellCo, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

Palo Duro Wind Interconnection Services, LLC, Secretary
Palo Duro Wind Portfolio, LLC, Secretary
Palo Duro Wind Project Holdings, LLC, Secretary
Paradise Solar Urban Renewal, L.L.C., Secretary
Peace Garden Wind Funding, LLC, Secretary
Peace Garden Wind Holdings, LLC, Secretary
Peace Garden Wind, LLC, Secretary
Peetz Energy, LLC, Secretary
Peetz Logan Interconnect, LLC, Secretary
Peetz Table Transmission Line, LLC, Secretary
Peetz Table Wind Energy, LLC, Secretary
Pennsylvania Windfarms, LLC, Secretary
Penta Wind Holding, LLC, Secretary
Penta Wind, LLC, Secretary
Perrin Ranch Wind, LLC, Secretary
Pheasant Run Wind Holdings II, LLC, Secretary
Pheasant Run Wind Holdings, LLC, Secretary
Pheasant Run Wind, LLC, Secretary
Pioneer Plains Wind Funding, LLC, Secretary
Pioneer Plains Wind Holdings, LLC, Secretary
Pioneer Plains Wind, LLC, Secretary
Pipeline Funding Company, LLC, Secretary
Porta del Sol Solar, LLC, Secretary
Prairie View Wind Holdings, LLC, Secretary
Pubnico Point GP, Inc., Secretary
Pubnico Point Wind Farm Inc., Secretary
PWEC, LLC, Secretary
Red Mesa Wind Investments, LLC, Secretary
Red Mesa Wind, LLC, Secretary
Red Raider Wind Holdings, LLC, Secretary
Red Raider Wind, LLC, Secretary
Red River Wind Funding, LLC, Secretary
Red River Wind Holdings, LLC, Secretary
Red River Wind, LLC, Secretary
Redwood Trails Wind Holdings, LLC, Secretary
Redwood Trails Wind, LLC, Secretary
River Bend Solar, LLC, Secretary
Sagebrush Partner Fifteen, Inc., Secretary
San Jacinto Solar 14.5, LLC, Secretary
San Jacinto Solar 5.5, LLC, Secretary
SCI Holding, ULC, Secretary
SCIH GP, ULC, Secretary
SDGF 1 Funding, LLC, Secretary
SEC Amherst Solar One, LLC, Secretary
SEC CRSD Solar One, LLC, Secretary
SEC ESSD Solar One, LLC, Secretary
SEC HSD Solar One, LLC, Secretary
SEC LHNY Solar One, LLC, Secretary
SEC MC Solar One, LLC, Secretary
SEC Northeast Solar One, LLC, Secretary
SEC PASD Solar One, LLC, Secretary
SEC SUSD Solar One, LLC, Secretary
Seiling Wind Holdings, LLC, Secretary
Seiling Wind II, LLC, Secretary
Seiling Wind Interconnection Services, LLC, Secretary
Seiling Wind Portfolio, LLC, Secretary
Seiling Wind, LLC, Secretary
Sentry Solar, LLC, Secretary
Shafter Solar Holdings, LLC, Secretary
Shafter Solar SellCo, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

Shafter Solar, LLC, Secretary
Silver State Solar Power South, LLC, Secretary
Silver State South Solar, LLC, Secretary
Sirius Solar, LLC, Secretary
Sky River Asset Holdings, LLC, Secretary
Sky River LLC, Secretary
Smart Energy Capital, LLC, Secretary
Solar DG Fund 1 Holdings, LLC, Secretary
Sombra Solar GP, LLC, Secretary
Sombra Solar GP, ULC, Secretary
Sombra Solar, ULC, Secretary
Somerset Windpower LLC, Secretary
Sonoran Solar Energy I, LLC, Secretary
Sonoran Solar Energy, LLC, Secretary
South Texas Gen-Tie Holding, LLC, Secretary
South Texas Gen-Tie, LLC, Secretary
Southwest Solar Holdings, LLC, Secretary
St. Clair GP, LLC, Secretary
St. Clair GP, ULC, Secretary
St. Clair Holding, ULC, Secretary
St. Clair Moore Holding LP, LLC, Secretary
St. Clair Moore Holding LP, ULC, Secretary
St. Clair MS Investment GP, LLC, Secretary
St. Clair Sombra Holding LP, LLC, Secretary
St. Clair Sombra Holding LP, ULC, Secretary
Steele Flats Wind Project, LLC, Secretary
Story Wind, LLC, Secretary
Strathroy Wind GP, Inc., Secretary
Tower Associates Canada, Inc., Secretary
Tower Associates, LLC, Secretary
Trenton Diocese DG Solar, LLC, Secretary
Trillium Funding GP Holding, Inc., Secretary
Trillium Funding GP, Inc., Secretary
Trillium HoldCo GP, Inc., Secretary
Tuscola Bay Wind, LLC, Secretary
Tuscola Wind II, LLC, Secretary
U. S. Windpower Transmission Corporation, Secretary
UC Solar, LLC, Secretary
Upper Canada Transmission, Inc., Secretary
US Marcellus Gas Infrastructure, LLC, Secretary
US Southeastern Gas Infrastructure, LLC, Secretary
USG Energy Gas Investment, LLC, Secretary
USG Energy Gas Producer Holdings, LLC, Secretary
USG Midstream Bakken I, LLC, Secretary
USG Midstream Haynesville Sands I, LLC, Secretary
USG Midstream Holdings, LLC, Secretary
USG Midstream Mississippian Lime I, LLC, Secretary
USG Properties Austin Chalk Holdings, LLC, Secretary
USG Properties Austin Chalk I, LLC, Secretary
USG Properties Bakken Holdings, LLC, Secretary
USG Properties Bakken I, LLC, Secretary
USG Properties Bakken II, LLC, Secretary
USG Properties Barnett Holdings, LLC, Secretary
USG Properties Barnett II, LLC, Secretary
USG Properties Eagle Ford Holdings, LLC, Secretary
USG Properties Eagle Ford III, LLC, Secretary
USG Properties Eagle Ford IV, LLC, Secretary
USG Properties Granite Wash Holdings, LLC, Secretary
USG Properties Granite Wash I, LLC, Secretary
USG Properties Haynesville Sand I, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

USG Properties Haynesville Sands Holdings, LLC, Secretary
USG Properties Jackfork Holdings, LLC, Secretary
USG Properties Jackfork I, LLC, Secretary
USG Properties Mississippian Lime Holdings, LLC, Secretary
USG Properties Mississippian Lime I, LLC, Secretary
USG Properties Mississippian Lime II, LLC, Secretary
USG Properties Niobrara Holdings, LLC, Secretary
USG Properties Permian Basin Holdings, LLC, Secretary
USG Properties Permian Basin I, LLC, Secretary
USG Properties Permian Basin II, LLC, Secretary
USG Properties Wilcox Holdings, LLC, Secretary
USG Properties Wilcox I, LLC, Secretary
USG Properties Woodford Holdings, LLC, Secretary
USG Properties Woodford I, LLC, Secretary
USG Surface Facilities Holdings, LLC, Secretary
USG Surface Facilities I, LLC, Secretary
USG Surface Facilities II, LLC, Secretary
USG Surface Facilities Mississippian Lime I, LLC, Secretary
USG Technology Holdings, LLC, Secretary
USG Wheatland Pipeline, LLC, Secretary
USW Land Corporation, Secretary
Valencia Energy Storage, LLC, Secretary
Vansycle III Wind, LLC, Secretary
Varna Wind Funding GP, LLC, Secretary
Varna Wind Funding GP, ULC, Secretary
Varna Wind GP, LLC, Secretary
Varna Wind GP, ULC, Secretary
Varna Wind Holdings GP, LLC, Secretary
Varna Wind Holdings GP, ULC, Secretary
Varna Wind, ULC, Secretary
Vasco Winds, LLC, Secretary
Venable Solar, LLC, Secretary
Victory Renewables, LLC, Secretary
Watkins Glen Wind, LLC, Secretary
Watonga Wind, LLC, Secretary
Wessington Wind Energy Center, LLC, Secretary
West Texas Wind, LLC, Secretary
Western Wind Holdings, LLC, Secretary
Westside Solar, LLC, Secretary
White Oak B Company, LLC, Secretary
White Oak Energy Backleverage Holding, LLC, Secretary
White Oak Energy Funding Holding, LLC, Secretary
White Oak Energy Funding, LLC, Secretary
White Oak Energy Holdings, LLC, Secretary
White Oak Energy LLC, Secretary
White Oak Solar, LLC, Secretary
White Pine Solar, LLC, Secretary
White Pine Wind, Inc., Secretary
Whitewater Wind, LLC, Secretary
Whitney Point Solar, LLC, Secretary
Wild Prairie Wind Holdings, LLC, Secretary
Wild Prairie Wind, LLC, Secretary
Wilton Wind II, LLC, Secretary
Wilton Wind IV, LLC, Secretary
Wind Holdings, Inc., Secretary
WindCo LLC, Secretary
WindLogics Inc., Secretary
Windpower Partners 1993, LLC, Secretary
Wolf Ridge Wind, LLC, Secretary
WSGP Gas Producing, LLC, Secretary

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Plotsky – Continued

Wyman Cape Holdings, LLC, Secretary
Zuni Solar, LLC, Secretary

Aldo Portales (Assistant Treasurer)

Aries Solar Holding, LLC, Assistant Treasurer
Ashtabula Wind II, LLC, Assistant Treasurer
Ashtabula Wind III, LLC, Assistant Treasurer
Ashtabula Wind, LLC, Assistant Treasurer
Backbone Mountain Windpower LLC, Assistant Treasurer
Backbone Windpower Holdings, LLC, Assistant Treasurer
Baldwin Wind Holdings, LLC, Assistant Treasurer
Baldwin Wind, LLC, Assistant Treasurer
Bison Wind GP, LLC, Assistant Treasurer
Bison Wind Holdings, LLC, Assistant Treasurer
Bison Wind Investments, LLC, Assistant Treasurer
Bison Wind LP, LLC, Assistant Treasurer
Bison Wind Portfolio, LLC, Assistant Treasurer
Bison Wind, LLC, Assistant Treasurer
Blackwell Wind, LLC, Assistant Treasurer
Blue Summit Wind, LLC, Assistant Treasurer
Bornish Wind BC Holdings, ULC, Assistant Treasurer
Bornish Wind Funding GP, LLC, Assistant Treasurer
Bornish Wind GP, LLC, Assistant Treasurer
Bornish Wind Holdings GP, LLC, Assistant Treasurer
Bornish Wind LP, ULC, Assistant Treasurer
Butler Ridge Wind Energy Center, LLC, Assistant Treasurer
Canyon Wind Holdings, LLC, Assistant Treasurer
Canyon Wind, LLC, Assistant Treasurer
Capricorn Ridge B Holdings, LLC, Assistant Treasurer
Capricorn Ridge B, LLC, Assistant Treasurer
Capricorn Ridge Power Seller, LLC, Assistant Treasurer
Capricorn Ridge Wind Funding, LLC, Assistant Treasurer
Capricorn Ridge Wind Holdings, LLC, Assistant Treasurer
Capricorn Ridge Wind II, LLC, Assistant Treasurer
Capricorn Ridge Wind, LLC, Assistant Treasurer
Centennial Wind Class B, LLC, Assistant Treasurer
Centennial Wind Funding, LLC, Assistant Treasurer
Centennial Wind Holdings, LLC, Assistant Treasurer
Centennial Wind, LLC, Assistant Treasurer
Central States Wind Holdings, LLC, Assistant Treasurer
Central States Wind, LLC, Assistant Treasurer
Cherokee Power, LLC, Assistant Treasurer
Cimarron Wind Energy Holdings II, LLC, Assistant Treasurer
Cimarron Wind Energy Holdings, LLC, Assistant Treasurer
Cimarron Wind Energy, LLC, Assistant Treasurer
Conestogo Wind GP, Inc., Designated Rep-Trillium
CP II CAD Holdings LP GP, LLC, Assistant Treasurer
Crystal Lake Wind II, LLC, Assistant Treasurer
Crystal Lake Wind III, LLC, Assistant Treasurer
Crystal Lake Wind, LLC, Assistant Treasurer
Day County Wind, LLC, Assistant Treasurer
Desert Sunlight 250, LLC, Assistant Treasurer
Desert Sunlight 300, LLC, Assistant Treasurer
Desert Sunlight Holdings, LLC, Assistant Treasurer
Diablo Winds, LLC, Assistant Treasurer
DP II, LLC, Assistant Treasurer
East Durham Wind BC Holdings, ULC, Assistant Treasurer
East Durham Wind Funding GP, LLC, Assistant Treasurer
East Durham Wind GP, LLC, Assistant Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Portales – Continued

East Durham Wind Holdings GP, LLC, Assistant Treasurer
Elk City II Wind Holdings, LLC, Assistant Treasurer
Elk City II Wind, LLC, Assistant Treasurer
Elk City Wind Holdings III, LLC, Assistant Treasurer
Elk City Wind Holdings, LLC, Assistant Treasurer
Elk City Wind III, LLC, Assistant Treasurer
Elk City Wind, LLC, Assistant Treasurer
Ensign Wind, LLC, Assistant Treasurer
ESI Vansycle GP, Inc., Assistant Treasurer
ESI Vansycle LP, Inc., Assistant Treasurer
ESI West Texas Energy LP, LLC, Assistant Treasurer
ESI West Texas Energy, Inc., Assistant Treasurer
Florida Power & Light Company, Assistant Treasurer
Fortuna GP, LLC, Assistant Treasurer
FPL Energy American Wind Holdings, LLC, Assistant Treasurer
FPL Energy American Wind, LLC, Assistant Treasurer
FPL Energy Burleigh County Wind, LLC, Assistant Treasurer
FPL Energy Cabazon Wind, LLC, Assistant Treasurer
FPL Energy Callahan Wind GP, LLC, Assistant Treasurer
FPL Energy Callahan Wind LP, LLC, Assistant Treasurer
FPL Energy Cowboy Wind, LLC, Assistant Treasurer
FPL Energy Hancock County Wind, LLC, Assistant Treasurer
FPL Energy Horse Hollow Wind II, LLC, Assistant Treasurer
FPL Energy Horse Hollow Wind, LLC, Assistant Treasurer
FPL Energy Marcus Hook LLC, Assistant Treasurer
FPL Energy MH700, LLC, Assistant Treasurer
FPL Energy Montezuma Wind, LLC, Assistant Treasurer
FPL Energy Morwind, LLC, Assistant Treasurer
FPL Energy Mower County, LLC, Assistant Treasurer
FPL Energy National Wind Holdings, LLC, Assistant Treasurer
FPL Energy National Wind Investments, LLC, Assistant Treasurer
FPL Energy National Wind Portfolio, LLC, Assistant Treasurer
FPL Energy National Wind, LLC, Assistant Treasurer
FPL Energy New Mexico Holdings, LLC, Assistant Treasurer
FPL Energy New Mexico Wind Financing, LLC, Assistant Treasurer
FPL Energy New Mexico Wind Holdings II, LLC, Assistant Treasurer
FPL Energy New Mexico Wind II, LLC, Assistant Treasurer
FPL Energy New Mexico Wind, LLC, Assistant Treasurer
FPL Energy North Dakota Wind II, LLC, Assistant Treasurer
FPL Energy North Dakota Wind, LLC, Assistant Treasurer
FPL Energy Oklahoma Wind Finance, LLC, Assistant Treasurer
FPL Energy Oklahoma Wind, LLC, Assistant Treasurer
FPL Energy Oliver Wind I, LLC, Assistant Treasurer
FPL Energy Oliver Wind II, LLC, Assistant Treasurer
FPL Energy Post Wind GP, LLC, Assistant Treasurer
FPL Energy Post Wind LP, LLC, Assistant Treasurer
FPL Energy Rockaway Peaking Facilities, LLC, Assistant Treasurer
FPL Energy SEGS III-VII GP, LLC, Assistant Treasurer
FPL Energy SEGS III-VII LP, LLC, Assistant Treasurer
FPL Energy Sooner Wind, LLC, Assistant Treasurer
FPL Energy South Dakota Wind, LLC, Assistant Treasurer
FPL Energy Texas Wind GP, LLC, Assistant Treasurer
FPL Energy Texas, LLC, Assistant Treasurer
FPL Energy Upton Wind I, LLC, Assistant Treasurer
FPL Energy Upton Wind II, LLC, Assistant Treasurer
FPL Energy Upton Wind III, LLC, Assistant Treasurer
FPL Energy Upton Wind IV, LLC, Assistant Treasurer
FPL Energy Vansycle L.L.C., Assistant Treasurer
FPL Energy Waymart GP, LLC, Assistant Treasurer
FPL Energy Waymart LP, LLC, Assistant Treasurer

Affiliation of Officers & Directors

Florida Power & Light Company
For the Year Ended December 31, 2014

Portales – Continued

FPL Energy Wind Financing, LLC, Assistant Treasurer
FPL Energy Wind Funding Holdings, LLC, Assistant Treasurer
FPL Energy Wind Funding, LLC, Assistant Treasurer
FPL FiberNet Holdings, LLC, Assistant Treasurer
FPL FiberNet, LLC, Assistant Treasurer
FPLE Forney Pipeline, LLC, Assistant Treasurer
FPLE Forney, LLC, Assistant Treasurer
Garden Wind, LLC, Assistant Treasurer
Genesis Solar Funding Holdings, LLC, Assistant Treasurer
Genesis Solar Funding, LLC, Assistant Treasurer
Genesis Solar Holdings, LLC, Assistant Treasurer
Genesis Solar, LLC, Assistant Treasurer
Golden Winds Funding, LLC, Assistant Treasurer
Golden Winds Holdings, LLC, Assistant Treasurer
Golden Winds, LLC, Assistant Treasurer
Goshen Wind BC Holdings, ULC, Assistant Treasurer
Goshen Wind Funding GP, LLC, Assistant Treasurer
Goshen Wind GP, LLC, Assistant Treasurer
Goshen Wind Holdings GP, LLC, Assistant Treasurer
Hawkeye Power Partners, LLC, Assistant Treasurer
Heartland Wind Funding, LLC, Assistant Treasurer
Heartland Wind Holding II, LLC, Assistant Treasurer
Heartland Wind Holding, LLC, Assistant Treasurer
Heartland Wind II, LLC, Assistant Treasurer
Heartland Wind, LLC, Assistant Treasurer
High Majestic II Funding, LLC, Assistant Treasurer
High Majestic II Holdings, LLC, Assistant Treasurer
High Majestic II Wind Properties, LLC, Assistant Treasurer
High Majestic Interconnection Services, LLC, Assistant Treasurer
High Majestic Wind Energy Center, LLC, Assistant Treasurer
High Majestic Wind II, LLC, Assistant Treasurer
High Winds, LLC, Assistant Treasurer
HWFII, LLC, Assistant Treasurer
Jericho Wind BC Holdings, ULC, Assistant Treasurer
Jericho Wind Funding GP, LLC, Assistant Treasurer
Jericho Wind GP, LLC, Assistant Treasurer
Jericho Wind Holdings GP, LLC, Assistant Treasurer
Kerwood Wind BC Holdings, ULC, Assistant Treasurer
Kerwood Wind Funding GP, LLC, Assistant Treasurer
Kerwood Wind GP, LLC, Assistant Treasurer
Kerwood Wind Holdings GP, LLC, Assistant Treasurer
La Frontera Generation, LLC, Assistant Treasurer
La Frontera Holdings, LLC, Assistant Treasurer
Lake Benton Power Partners II, LLC, Assistant Treasurer
Lamar Power Partners, LLC, Assistant Treasurer
Langdon Wind, LLC, Assistant Treasurer
Legacy Renewables Holdings, LLC, Assistant Treasurer
Legacy Renewables, LLC, Assistant Treasurer
Legends Wind Class B, LLC, Assistant Treasurer
Legends Wind Funding, LLC, Assistant Treasurer
Legends Wind Holdings, LLC, Assistant Treasurer
Legends Wind, LLC, Assistant Treasurer
Limon Wind II, LLC, Assistant Treasurer
Limon Wind III Funding, LLC, Assistant Treasurer
Limon Wind III Holdings, LLC, Assistant Treasurer
Limon Wind III, LLC, Assistant Treasurer
Limon Wind, LLC, Assistant Treasurer
Logan Connect LLC, Assistant Treasurer
Logan Energy Holdings, LLC, Assistant Treasurer
Logan Wind Energy LLC, Assistant Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Portales – Continued

Lone Star Transmission Capital, LLC, Vice President and Assistant Treasurer
Lone Star Transmission Holdings, LLC, Vice President and Assistant Treasurer
Lone Star Transmission, LLC, Assistant Treasurer
Lone Star Wind Holdings, LLC, Assistant Treasurer
Lone Star Wind, LLC, Assistant Treasurer
Mammoth Plains Wind Project Holdings, LLC, Assistant Treasurer
Mammoth Plains Wind Project, LLC, Assistant Treasurer
McCoy Solar Funding, LLC, Assistant Treasurer
McCoy Solar Holdings SellCo, LLC, Assistant Treasurer
McCoy Solar Holdings, LLC, Assistant Treasurer
McCoy Solar, LLC, Assistant Treasurer
Meyersdale Windpower LLC, Assistant Treasurer
Mill Run Windpower LLC, Assistant Treasurer
Minco Redwood Holdings, LLC, Assistant Treasurer
Minco Wind II, LLC, Assistant Treasurer
Minco Wind III, LLC, Assistant Treasurer
Minco Wind Interconnection Services, LLC, Assistant Treasurer
Minco Wind, LLC, Assistant Treasurer
Moore Solar GP, LLC, Assistant Treasurer
Moore Solar GP, ULC, Assistant Treasurer
Mount Copper GP, Inc., Designated Representative
Mount Miller Holdco, LLC, Assistant Treasurer
Mount Miller Holdings GP, LLC, Assistant Treasurer
Mountain Prairie Wind Holdings, LLC, Assistant Treasurer
Mountain Prairie Wind, LLC, Assistant Treasurer
Mountain View Solar Holdings, LLC, Assistant Treasurer
Mountain View Solar, LLC, Assistant Treasurer
New Hampshire Transmission, LLC, Designated Representative
NextEra Desert Center Blythe, LLC, Assistant Treasurer
NextEra Energy Canada GP, LLC, Assistant Treasurer
NextEra Energy Canada Partners Holdings, ULC, Assistant Treasurer
NextEra Energy Canadian Holdings, ULC, Assistant Treasurer
NextEra Energy Capital Holdings, Inc., Assistant Treasurer
NextEra Energy Montezuma II Wind, LLC, Assistant Treasurer
NextEra Energy Transmission New York, Inc., Assistant Treasurer
NextEra Energy, Inc., Assistant Treasurer
North Sky River Energy Holdings, LLC, Assistant Treasurer
North Sky River Energy, LLC, Assistant Treasurer
Northern Colorado Wind Energy, LLC, Assistant Treasurer
Northern Colorado Wind Holdings, LLC, Assistant Treasurer
Northern Frontier Wind Funding, LLC, Assistant Treasurer
Northern Frontier Wind Holding, LLC, Assistant Treasurer
Northern Frontier Wind, LLC, Assistant Treasurer
Oklahoma Wind Portfolio, LLC, Assistant Treasurer
Palo Duro Wind Energy II, LLC, Assistant Treasurer
Palo Duro Wind Energy, LLC, Assistant Treasurer
Palo Duro Wind Holdings SellCo, LLC, Assistant Treasurer
Palo Duro Wind Interconnection Services, LLC, Assistant Treasurer
Palo Duro Wind Portfolio, LLC, Assistant Treasurer
Palo Duro Wind Project Holdings, LLC, Assistant Treasurer
Peace Garden Wind Funding, LLC, Assistant Treasurer
Peace Garden Wind Holdings, LLC, Assistant Treasurer
Peace Garden Wind, LLC, Assistant Treasurer
Peetz Logan Interconnect, LLC, Assistant Treasurer
Peetz Table Transmission Line, LLC, Assistant Treasurer
Peetz Table Wind Energy, LLC, Assistant Treasurer
Pennsylvania Windfarms, LLC, Assistant Treasurer
Penta Wind Holding, LLC, Assistant Treasurer
Penta Wind, LLC, Assistant Treasurer
Perrin Ranch Wind, LLC, Assistant Treasurer

Affiliation of Officers & Directors

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Portales – Continued

Pheasant Run Wind Holdings, LLC, Assistant Treasurer
Pheasant Run Wind, LLC, Assistant Treasurer
Pioneer Plains Wind Funding, LLC, Assistant Treasurer
Pioneer Plains Wind Holdings, LLC, Assistant Treasurer
Pioneer Plains Wind, LLC, Assistant Treasurer
Pipeline Funding Company, LLC, Assistant Treasurer
Pubnico Point GP, Inc., Designated Representative
Pubnico Point Wind Farm Inc., Designated Representative
Red River Wind Funding, LLC, Assistant Treasurer
Red River Wind Holdings, LLC, Assistant Treasurer
Red River Wind, LLC, Assistant Treasurer
Redwood Trails Wind Holdings, LLC, Assistant Treasurer
Redwood Trails Wind, LLC, Assistant Treasurer
Sagebrush Partner Fifteen, Inc., Assistant Treasurer
SCI Holding, ULC, Assistant Treasurer
SCIH GP, ULC, Assistant Treasurer
SDGF 1 Funding, LLC, Assistant Treasurer
Seiling Wind Holdings, LLC, Assistant Treasurer
Seiling Wind II, LLC, Assistant Treasurer
Seiling Wind Interconnection Services, LLC, Assistant Treasurer
Seiling Wind Portfolio, LLC, Assistant Treasurer
Seiling Wind, LLC, Assistant Treasurer
Shafter Solar Holdings, LLC, Assistant Treasurer
Shafter Solar SellCo, LLC, Assistant Treasurer
Sky River Asset Holdings, LLC, Assistant Treasurer
Sky River LLC, Assistant Treasurer
Solar DG Fund 1 Holdings, LLC, Assistant Treasurer
Sombra Solar GP, LLC, Assistant Treasurer
Sombra Solar GP, ULC, Assistant Treasurer
Somerset Windpower LLC, Assistant Treasurer
St. Clair GP, LLC, Assistant Treasurer
St. Clair GP, ULC, Assistant Treasurer
St. Clair Moore Holding LP, LLC, Assistant Treasurer
St. Clair Moore Holding LP, ULC, Assistant Treasurer
St. Clair MS Investment GP, LLC, Assistant Treasurer
St. Clair Sombra Holding LP, LLC, Assistant Treasurer
St. Clair Sombra Holding LP, ULC, Assistant Treasurer
Steele Flats Wind Project, LLC, Assistant Treasurer
Story Wind, LLC, Assistant Treasurer
Tuscola Bay Wind, LLC, Assistant Treasurer
Tuscola Wind II, LLC, Assistant Treasurer
Varna Wind Funding GP, LLC, Assistant Treasurer
Varna Wind Funding GP, ULC, Assistant Treasurer
Varna Wind GP, LLC, Assistant Treasurer
Varna Wind GP, ULC, Assistant Treasurer
Varna Wind Holdings GP, LLC, Assistant Treasurer
Varna Wind Holdings GP, ULC, Assistant Treasurer
Vasco Winds, LLC, Assistant Treasurer
Wessington Wind Energy Center, LLC, Assistant Treasurer
White Oak B Company, LLC, Assistant Treasurer
White Oak Energy Backleverage Holding, LLC, Assistant Treasurer
White Oak Energy Funding Holding, LLC, Assistant Treasurer
White Oak Energy Funding, LLC, Assistant Treasurer
White Oak Energy Holdings, LLC, Assistant Treasurer
White Oak Energy LLC, Assistant Treasurer
Wild Prairie Wind Holdings, LLC, Assistant Treasurer
Wild Prairie Wind, LLC, Assistant Treasurer
Wilton Wind II, LLC, Assistant Treasurer
Windpower Partners 1993, LLC, Assistant Treasurer
Wolf Ridge Wind, LLC, Assistant Treasurer
H&F Real Property Investments, LLC, Limited Partner

Business Contracts with Officers, Directors and Affiliates

Florida Power & Light Company
For the Year Ended December 31, 2014

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			
Note: The above listing excludes contributions, payments to educational institutions, hospitals and industry associations and other dues. See pages 454 through 463 for disclosure of diversification activity.			

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: Florida Power & Light Company

For the YTD period ended December 31, 2014

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$10,512,250,969		\$10,512,250,969	\$10,586,319,926		\$10,586,319,926	(\$74,068,957)
2	Sales for Resale (447)	504,583,233	504,583,233	0	504,583,233	504,583,233	0	0
3	Total Sales of Electricity	11,016,834,202	504,583,233	10,512,250,969	11,090,903,160	504,583,233	10,586,319,926	(74,068,957)
4	Provision for Rate Refunds (449.1)	(41,796)	0	(41,796)	(\$41,796)	0	(41,796)	0
5	Total Net Sales of Electricity	11,016,792,406	504,583,233	10,512,209,173	11,090,861,364	504,583,233	10,586,278,130	(74,068,957)
6	Total Other Operating Revenues (450-456)	172,535,468	54,619,053	117,916,415	\$180,219,703	54,619,053	125,600,650	(7,684,235)
7	Other (Specify)							
8	Storm Recovery Bond/Tax Charges-RAF Exclusion	0	0	0	0	0	(108,740,977)	108,740,977
9								
10	Total Gross Operating Revenues	\$11,189,327,874	\$559,202,286	\$10,630,125,588	\$11,271,081,067	\$559,202,286	\$10,603,137,803	\$26,987,784

Notes: The differences are due to:

1) Storm Recovery Revenues which are adjustments to Gross Operating Revenues on the return and are not subject to Regulatory Assessment Fees.

108,740,977

2) The Regulatory Assessment Fee (RAF) return is required to be filed on a consolidated basis, versus the requirement for the FERC Form 1 to be unconsolidated. Based on this, the following adjustments have been made:

a. Pass Through revenue recorded by the utility on behalf of FPL Recovery, LLC

(74,068,957)

b. Revenues generated by FPL's Enersys subsidiary.

(7,684,235)

26,987,784

4
5
3

FLORIDA PUBLIC SERVICE COMMISSION

DIVERSIFICATION REPORT

FLORIDA POWER & LIGHT COMPANY

2014

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

MFR NO. C-31
ATTACHMENT 1 OF 1

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Florida Power & Light Company
For the Year Ended December 31, 2014

Provide any changes in corporate structure including partnerships,
Minority interests and joint ventures, and an updated organizational chart

Effective Date (a)	Description of Change (b)
1/17/2014	Adelanto Solar II, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
1/22/2014	NextEra Energy, Inc. assigned its interest in Florida Southeast Connection, LLC to NextEra Energy Capital Holdings, Inc.
1/30/2014	Karah Bodas Company, L.L.C., a Caymen Island limited liability company, was cancelled
2/3/2014	USG Properties Haynesville Holdings, LLC, a Delaware limited liability company, was cancelled
2/4/2014	Crystal Lake Wind II Funding, LLC assigned its interest in Crystal Lake Wind II, LLC to Sunrise Solar Holding, LLC
2/5/2014	Crystal Lake Wind II Funding, LLC, a Delaware limited liability company, was cancelled
2/10/2014	Java Geothermal Company, L.L.C., a Delaware limited liability company, was cancelled
2/10/2014	TPC Purchaser, LLC, a Delaware limited liability company, was cancelled
2/11/2014	Sunrise Solar Holding, LLC assigned its interest in Crystal Lake Wind II, LLC to ESI Energy, LLC
2/12/2014	Sunrise Solar Holding, LLC, a Delaware limited liability company, was cancelled
2/12/2014	Endeavor Wind II, LLC, a Delaware limited liability company, was cancelled
2/12/2014	Endeavor Wind, LLC, a Delaware limited liability company, was cancelled
2/19/2014	Mountain View Solar Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
2/27/2014	Rough Rider Wind I, LLC changed its name to Foxtail Wind, LLC
3/6/2014	Elk City B Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
3/6/2014	NextEra Energy Resources Partners Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
3/6/2014	NextEra Energy Resources Partners, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Resources Partners Holdings, LLC
3/6/2014	NextEra Energy Equity Partners GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Resource Partners, LLC
3/6/2014	NextEra Energy Equity Partners, LP, a Delaware limited partnership, was formed as a subsidiary of NextEra Energy Equity Partners GP, LLC as general partner and NextEra Energy Resources Partners, LLC as limited partner
3/6/2014	NextEra Energy Management Partners GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Resource Partners, LLC
3/6/2014	NextEra Energy Management Partners, LP, a Delaware limited partnership, was formed as a subsidiary of NextEra Energy Management Partners GP, LLC as general partner and NextEra Energy Resources Partners, LLC as limited partner
3/6/2014	NextEra Energy Operating Partners GP, LLC. As a subsidiary of NextEra Energy Partners, LP

Effective Date (a)	Description of Change (b)
3/6/2014	NextEra Energy Operating Partners, LP, a Delaware limited partnership, was formed as a subsidiary of NextEra Energy Operating Partners GP, LLC as general partner and NextEra Energy Partners, LP as limited partner
3/6/2014	NextEra Energy Partners GP, Inc., a Delaware corporation, as a subsidiary NextEra Energy Management Partners, LP
3/6/2014	NextEra Energy Partners, LP, a Delaware limited partnership, was formed as a subsidiary of NextEra Energy Partners GP, Inc. as general partner and NextEra Energy Resources Partners, LLC as limited partner
3/6/2014	NextEra Energy US Partners Holdings, LLC, a Delaware limited liability company, as a subsidiary of NextEra Energy Operating Partners, LP
3/7/2014	Canyon Development, LLC, a Delaware limited liability company, was cancelled
3/7/2014	Hendry County Rural Development, LLC, a Delaware limited liability company, was cancelled
3/7/2014	Macswell Acquisitions, LLC, a Delaware limited liability company, was cancelled
3/10/2014	Smart Energy Capital, LLC assigned its interest in SEC HSD Solar One, LLC to DG 1 Acquisition Co., LLC
3/11/2014	AR Holdco, LLC, a Delaware limited liability company, was cancelled
3/14/2014	Genesis Solar Funding Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
3/14/2014	Genesis Solar Funding, LLC, a Delaware limited liability company, as a subsidiary of Genesis Solar Funding Holdings, LLC
3/14/2014	Goetz Energy Storage, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
3/20/2014	Barrett SC Repowering, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Generation, LLC
3/20/2014	Island Park Energy Center (SC), LLC, a Delaware limited liability company, was formed as a subsidiary of Barret SC Repowering, LLC
3/20/2014	Barrett CC Repowering, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Generation, LLC
3/20/2014	Island Park Energy Center (CC), LLC, a Delaware limited liability company, was formed as a subsidiary of Barret CC Repowering, LLC
3/20/2014	Long Island Solar Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Generation, LLC
3/20/2014	LI Solar Generation, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Solar Holdings, LLC
3/20/2014	Long Island Peaker Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Generation, LLC
3/20/2014	LI Peaker Generation, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Peaker Holdings, LLC
3/20/2014	Long Island Energy Storage Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Generation, LLC
3/20/2014	LI Energy Storage System, LLC, a Delaware limited liability company, was formed as a subsidiary of Long Island Energy Storage Holdings, LLC
3/21/2014	DG Project Construction Co., LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1, LLC
3/28/2014	FPL Energy Natural Gas Holdings, LLC, a Delaware limited liability company, was cancelled
3/28/2014	Yavapai Wind, LLC, a Delaware limited liability company, was cancelled
3/28/2014	Black Horse Wind, LLC, a Delaware limited liability company, was cancelled
3/28/2014	Osborn Wind Energy, LLC, a Delaware limited liability company, was cancelled
3/28/2014	Saifish Natural Gas Company, LLC, a Delaware limited liability company, was cancelled

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 50 of 149
3/28/2014	Texas Merchant Wind Portfolio, LLC, a Delaware limited liability company, was cancelled	
3/28/2014	FPLE Montana Wind, LLC, a Delaware limited liability company, was cancelled	
3/29/2014	Retail Power Supply, LLC, a Delaware limited liability company, was cancelled	
4/3/2014	FPL Energy Bastrop LP, LLC, a Delaware limited liability company, was cancelled	
4/8/2014	St. Clair MS Investment GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	St. Clair Sombra Holding LP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Sombra Solar GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	St. Clair GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	St. Clair Moore Holding LP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Moore Solar GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Varna Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Varna Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Varna Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Fortuna GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	NextEra Energy NextBridge Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	CP II CAD Holdings LP GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Goshen Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Goshen Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Goshen Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	East Durham Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	East Durham Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	East Durham Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Kerwood Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Kerwood Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Kerwood Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/8/2014	Jericho Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	

Effective Date (a)	Description of Change (b)
4/8/2014	Jericho Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Jericho Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Bornish Wind Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Bornish Wind Funding GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Bornish Wind GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Mount Miller Holdings GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/8/2014	Mount Miller Holdco, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC
4/9/2014	NextEra Energy Canada GP, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Canada Holdings B.V.
4/10/2014	Mount Miller Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Mount Miller Holdings GP, LLC
4/10/2014	Varna Wind Holdings GP, ULC a British Columbia unlimited liability company, was formed as a subsidiary of Varna Wind Holdings GP, LLC
4/10/2014	Varna Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Varna Wind Funding GP, LLC
4/10/2014	Varna Wind GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Varna Wind GP, LLC
4/10/2014	Jericho Wind Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Jericho Wind Holdings GP, LLC
4/10/2014	Jericho Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Jericho Wind Funding GP, LLC
4/10/2014	Jericho Wind GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Jericho Wind GP, LLC
4/10/2014	Goshen Wind Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Goshen Wind Holdings GP, LLC
4/10/2014	Goshen Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Goshen Wind Funding GP, LLC
4/10/2014	Goshen Wind GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Goshen Wind GP, LLC
4/10/2014	East Durham Wind Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of East Durham Wind Holdings GP, LLC
4/10/2014	East Durham Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of East Durham Wind Funding GP, LLC
4/10/2014	East Durham Wind GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of East Durham Wind GP, LLC
4/10/2014	Kerwood Wind Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Kerwood Wind Holdings GP, LLC
4/10/2014	Kerwood Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Kerwood Wind Funding GP, LLC
4/10/2014	Kerwood Wind GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Kerwood Wind GP, LLC

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 52 of 149
4/10/2014	Bornish Wind Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Bornish Wind Holdings GP, LLC	
4/10/2014	Bornish Wind Funding GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Bornish Wind Funding GP, LLC	
4/10/2014	CP II Holdings LP GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of CP II CAD Holdings LP GP, LLC	
4/10/2014	NextEra Energy NextBridge Holdings GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of NextEra Energy NextBridge Holdings GP, LLC	
4/10/2014	SCIH GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of St. Clair MS Investment GP, LLC	
4/10/2014	St. Clair Sombra Holding LP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of St. Clair Sombra Holding LP, LLC	
4/10/2014	Sombra Solar GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of St. Clair Moore Holding LP, LLC	
4/10/2014	St. Clair Moore Holding LP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of St. Clair Moore Holding LP, LLC	
4/10/2014	Moore Solar GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of Moore Solar GP, LLC	
4/10/2014	St. Clair GP, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of St. Clair GP, LLC	
4/10/2014	NextEra Energy Canadian Holdings, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of NextEra Energy Canada, ULC	
4/10/2014	Georgia Longleaf Solar 1, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
4/14/2014	NextEra Energy Canada, LP, an Ontario limited partnership formed as a subsidiary of NextEra Energy Canada GP, LLC	
4/15/2014	NextEra Energy Transmission Southwest, LLC, a Delaware limited liability company, formed as a subsidiary of NextEra Energy Transmission, LLC	
4/15/2014	Bornish Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of Bornish Wind Funding GP, ULC	
4/15/2014	Bornish Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of Bornish Wind Holdings GP, ULC	
4/15/2014	CP II Holdings, LP, an Ontario limited partnership formed as a subsidiary of CP II Holdings LP GP, ULC	
4/15/2014	East Durham Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of East Durham Wind Funding GP, ULC	
4/15/2014	East Durham Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of East Durham Wind Holdings GP, ULC	
4/15/2014	East Durham Wind, LP, an Ontario limited partnership formed as a subsidiary of East Durham Wind GP, ULC	
4/15/2014	Goshen Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of Goshen Wind Funding GP, ULC	
4/15/2014	Goshen Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of Goshen Wind Holdings GP, ULC	
4/15/2014	Goshen Wind, LP, an Ontario limited partnership formed as a subsidiary of Goshen Wind GP, ULC	
4/15/2014	Jericho Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of Jericho Wind Funding GP, ULC	

Effective Date (a)	Description of Change (b)
4/15/2014	Jericho Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of Jericho Wind Holdings GP, ULC
4/15/2014	Jericho Wind, LP, an Ontario limited partnership formed as a subsidiary of Jericho Wind GP, ULC
4/15/2014	Kerwood Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of Kerwood Wind Funding GP, ULC
4/15/2014	Kerwood Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of Kerwood Wind Holdings GP, ULC
4/15/2014	Kerwood Wind, LP, an Ontario limited partnership formed as a subsidiary of Kerwood Wind GP, ULC
4/15/2014	Mount Miller Holdings, LP, an Ontario limited partnership formed as a subsidiary of Mount Miller Holdings GP, ULC
4/15/2014	Moore Solar, LP, an Ontario limited partnership formed as a subsidiary of Moore Solar GP, ULC
4/15/2014	NextEra Energy Nextbridge Holdings, LP, an Ontario limited partnership formed as a subsidiary of NextEra Energy NextBridge Holdings GP, ULC
4/15/2014	Sombra Solar, LP, an Ontario limited partnership formed as a subsidiary of Sombra Solar GP, ULC
4/15/2014	St. Clair Investment Holding, LP, an Ontario limited partnership formed as a subsidiary of SCIH GP, ULC
4/15/2014	St. Clair Moore Holding, LP, an Ontario limited partnership formed as a subsidiary of St. Clair Moore Holding LP, ULC
4/15/2014	St. Clair Solar, LP, an Ontario limited partnership formed as a subsidiary of St. Clair GP, ULC
4/15/2014	St. Clair Sombra Holding, LP, an Ontario limited partnership formed as a subsidiary of St. Clair Sombra Holding LP, ULC
4/15/2014	Varna Wind Funding, LP, an Ontario limited partnership formed as a subsidiary of Varna Wind Funding GP, ULC
4/15/2014	Varna Wind Holdings, LP, an Ontario limited partnership formed as a subsidiary of Varna Wind Holdings GP, ULC
4/15/2014	Varna Wind, LP, an Ontario limited partnership formed as a subsidiary of Varna Wind GP, ULC
4/17/2014	Red Raider Wind Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
4/17/2014	Sky River Asset Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of Legacy Renewables, LLC
4/23/2014	USG Properties Haynesville I, LLC, a Delaware limited liability company, was formed as a subsidiary of USG Properties Haynesville Sands Holdings, LLC
4/25/2014	ESI Energy, LLC assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy Resources Partners Holdings, LLC
4/25/2014	NextEra Energy Resources Partners Holdings, LLC assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy Resources Partners, LLC
4/25/2014	NextEra Energy Resources Partners, LLC assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy Equity Partners, LP
4/25/2014	NextEra Energy Equity Partners, LP assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy Operating Partners, LP
4/25/2014	NextEra Energy Operating Partners, LP assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy US Partners Holdings, LLC
4/25/2014	ESI Energy, LLC assigned its interest in Canyon Wind Holdings, LLC to NextEra Energy Resources Partners Holdings, LLC
4/25/2014	NextEra Energy Resources Partners Holdings, LLC assigned its interest in Canyon Wind Holdings, LLC to NextEra Energy Resources Partners, LLC

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 54 of 149
4/25/2014	NextEra Energy Resources Partners, LLC assigned its interest in Canyon Wind Holdings, LLC to NextEra Energy Equity Partners, LP	
4/25/2014	NextEra Energy Equity Partners, LP assigned its interest in Canyon Wind Holdings, LLC to NextEra Energy Operating Partners, LP	
4/25/2014	NextEra Energy Operating Partners, LP assigned its interest in Canyon Wind Holdings, LLC to NextEra Energy US Partners Holdings, LLC	
4/25/2014	ESI Energy, LLC assigned its interest in Genesis Solar Funding Holdings, LLC to NextEra Energy Resources Partners Holdings, LLC	
4/25/2014	NextEra Energy Resources Partners Holdings, LLC assigned its interest in Genesis Solar Funding Holdings, LLC to NextEra Energy Resources Partners, LLC	
4/25/2014	NextEra Energy Resources Partners, LLC assigned its interest in Genesis Solar Holdings, LLC to NextEra Energy Equity Partners, LP	
4/25/2014	NextEra Energy Equity Partners, LP assigned its interest in Genesis Solar Funding Holdings, LLC to NextEra Energy Operating Partners, LP	
4/25/2014	NextEra Energy Operating Partners, LP assigned its interest in Genesis Solar Funding Holdings, LLC to NextEra Energy US Partners Holdings, LLC	
4/29/2014	NextEra Energy US Partners Holdings, LLC assigned its interest in Genesis Solar Holdings, LLC to Genesis Solar Funding Holdings, LLC	
4/29/2014	Genesis Solar Funding Holdings, LLC assigned its interest in Genesis Solar Holdings, LLC to Genesis Solar Funding, LLC	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Varna Wind Funding GP, LLC to Varna Wind Holdings, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Varna Wind GP, LLC to Varna Wind Holdings, LP	
4/30/2014	Varna Wind Holdings, LP assigned its interest in Varna Wind GP, LLC to Varna Wind Funding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Jericho Wind Funding GP, LLC to Jericho Wind Holdings, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Jericho Wind GP, LLC to Jericho Wind Holdings, LP	
4/30/2014	Jericho Wind Holdings, LP assigned its interest in Jericho Wind GP, LLC to Jericho Wind Funding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Goshen Wind Funding GP, LLC to Goshen Wind Holdings, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Goshen Wind GP, LLC to Goshen Wind Holdings, LP	
4/30/2014	Goshen Wind Holdings, LP assigned its interest in Goshen Wind GP, LLC to Goshen Wind Funding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in East Durham Wind Funding GP, LLC to East Durham Wind Holdings, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in East Durham Wind GP, LLC to East Durham Wind Holdings, LP	
4/30/2014	East Durham Wind Holdings, LP assigned its interest in East Durham Wind GP, LLC to East Durham Wind Funding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in St. Clair Moore Holding LP, LLC to St. Clair Investment Holding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in St. Clair Sombra Holding LP, LLC to St. Clair Investment Holding, LP	
4/30/2014	NextEra Energy Canada, ULC assigned its interest in St. Clair GP, LLC to St. Clair Investment Holding, LP	
4/30/2014	Sombra Solar GP, LLC	

Effective Date (a)	Description of Change (b)
4/30/2014	Moore Solar GP, LLC
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Mount Miller Holdco, LLC to Mount Miller Holdings, LP
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Kerwood Wind Funding GP, LLC to Kerwood Wind Holdings, LP
4/30/2014	Kerwood Wind GP, LLC
4/30/2014	NextEra Energy Canada, ULC assigned its interest in Bornish Wind Funding GP, LLC to Bornish Wind Holdings, LP
5/1/2014	ESI Ormesa IH Equity, LLC changed its name to GR Bage (DE), LLC
5/1/2014	Algona Wind Energy, LLC, a Delaware limited liability company, merged with and into ESI Ormesa IH Equity, LLC
5/7/2014	Red Raider Wind Holdings, LLC acquired 100% of the membership interests in NHC Wind West, LLC, a Texas limited liability company
5/12/2014	NextEra Energy Transmission West, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Transmission, LLC
5/12/2014	Conestogo Wind, ULC changed its name to Ghost Holdings, ULC
5/12/2014	Fortuna Limited Partner Holding, ULC changed its name to Fortuna Limited Partner, ULC
5/12/2014	Conestogo Wind, ULC, an Alberta unlimited liability company, converted to a British Columbia unlimited liability company
5/12/2014	Fortuna Limited Partner Holding, ULC, a Nova Scotia unlimited liability company, converted to a British Columbia unlimited liability company
5/13/2014	Blue Heron Land Associates, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Transmission, LLC
5/13/2014	Fortuna GP, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	Bornish Wind LP, Inc. a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	Varna Wind, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	CP II Holdings LP, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	Kerwood Wind, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	East Durham Wind, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	Bornish Wind GP, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/13/2014	Goshen Wind, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/14/2014	NextEra Energy Canada, ULC assigned its interest in Fortuna GP, Inc. to Fortuna GP, LLC
5/15/2014	DG BP Solar One, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisitions Co., LLC
5/21/2014	ESI Ebensburg, Inc. sold its 99% limited partnership interest in Ebensburg Invstors Limited Partnership, a Pennsylvania limited partnership to an outside third party
5/22/2014	Jacumba Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of Aries Solar Holdings, LLC
5/23/2014	Silver State South Solar, LLC acquired 100% of the membership interest in Silver State Solar Power South, LLC, a Delaware limited liability company
5/23/2014	Mount Miller Holdco, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/23/2014	Mount Miller LP, Inc., a New Brunswick corporation, converted to a British Columbia corporation
5/26/2014	Mount Miller GP, Inc., a Federally Chartered corporation, converted to a British Columbia corporation
5/27/2014	NextEraCanadian IP, Inc., a New Brunswick corporation, was formed as a subsidiary of NextEra Energy Canada, ULC

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 56 of 149
5/28/2014	FPL FiberNet Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Capital Holdings, LLC	
5/30/2014	Elk City B Holdings, LLC changed its name to Elk City Wind Holdings, LLC	
5/30/2014	Pheasant Run Wind II, LLC, a Delaware limited liability company, was sold to an outside third party	
5/30/2014	Elk City Wind Holdings, LLC, a Delaware limited liability company, merged with and into Elk City B Holdings, LLC	
5/30/2014	Fortuna GP, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
5/30/2014	NextEra Energy Canada, ULC assigned its interest in CP II Holdings LP, Inc. to CP II Holdings, LP	
5/31/2014	Elk City Wind Holdings, LLC	
5/31/2014	Mountain Prairie Wind Holdings, LLC	
6/2/2014	FPL Energy Bastrop GP, LLC, a Delaware limited liability company, was cancelled	
6/2/2014	CP II Holdings LP, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/3/2014	NextEra Energy NextBridge Holding, Inc., a New Brunswick corporation, converted to a British Columbia corporation	
6/4/2014	Moore Solar, Inc., an Ontario corporation, converted to a British Columbia corporation	
6/4/2014	Sombra Solar, Inc., an Ontario corporation, converted to a British Columbia corporation	
6/4/2014	St. Clair Investment Holding, Inc., a New Brunswick corporation, converted to a British Columbia corporation	
6/4/2014	St. Clair Holding, Inc., an Ontario corporation, converted to a British Columbia corporation	
6/4/2014	Jericho Wind, Inc., a New Brunswick corporation, converted to a British Columbia corporation	
6/5/2014	NextEra Energy Canada, ULC changed its name to NextEra Energy Canada Partners Holdings, Inc.	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in NextEra Canada Development & Acquisition, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in NextEra Energy Canadian Operating Services, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in Boulevard Associates Canada, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in NextEra Canada Transmission Investments, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in Tower Associates Canada, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in NextEra Energy Canada Equipment, Inc. to NextEra Energy Canadian Holdings, ULC	
6/5/2014	NextEra Energy Canada Partners Holdings, Inc. assigned its interest in NextEra Canadian IP, Inc. to NextEra Energy Canadian Holdings, ULC	
6/6/2014	Mount Miller GP, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/6/2014	Mount Miller Holdco, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/6/2014	Mount Miller LP, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/6/2014	NextEra Energy NextBridge Holding, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/9/2014	NextEra Energy Canada Partners Holdings, Inc., an Alberta corporation, converted to a British Columbia corporation	

Effective Date (a)	Description of Change (b)
6/9/2014	NextEra Energy Canada, ULC contributed its interest (100 Shares) in Varna Wind, Inc. to Varna Wind Holdings, LP
6/9/2014	Varna Wind Holdings, LP assigned its 99.9999% LP interest in Varna Wind, LP to Varna Wind Funding, LP
6/9/2014	Varna Wind Holdings, LP assigned its 99.9999% LP interest in Varna Wind Funding, LP to Varna Wind, ULC
6/10/2014	USG Properties Woodford I, LLC, a Delaware limited liability company, was formed as a subsidiary of USG Properties Woodford Holdings, LLC
6/10/2014	Varna Wind, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company
6/11/2014	NextEra Energy Canada Partners Holdings, Inc. contributed its interest (100,100 Shares) in Bornish Wind, Inc. to Bornish Wind Holdings, LP
6/11/2014	Jericho Wind Holdings, LP assigned its 99.9999% LP interest in Jericho Wind Funding, LP to Jericho Wind, ULC
6/11/2014	NextEra Energy Canada Partners Holdings, Inc. contributed its interest (100 Shares) in Jericho Wind, Inc. to Jericho Wind Holdings, LP
6/11/2014	Kerwood Wind Holdings, LP assigned its 99.9999% LP interest in Kerwood Wind, LP to Kerwood Wind Funding, LP
6/11/2014	Kerwood Wind Holdings, LP assigned its 99.9999% LP interest in Kerwood Wind Funding, LP to Kerwood Wind, ULC
6/11/2014	NextEra Energy Canada Partners Holdings, Inc. contributed its interest (100 Shares) in Kerwood Wind, Inc. to Kerwood Wind Holdings, LP
6/11/2014	Goshen Wind Holdings, LP assigned its 99.9999% LP interest in Goshen Wind, LP to Goshen Wind Funding, LP
6/11/2014	Goshen Wind Holdings, LP assigned its 99.9999% LP interest in Goshen Wind Funding, LP to Goshen Wind, ULC
6/11/2014	NextEra Energy Canada Partners Holdings, Inc. contributed its interest (100 Shares) in Goshen Wind, Inc. to Goshen Wind Holdings, LP
6/11/2014	East Durham Wind Holdings, LP assigned its 99.9999% LP interest in East Durham Wind, LP to East Durham Wind Funding, LP
6/11/2014	East Durham Wind Holdings, LP assigned its 99.9999% LP interest in East Durham Wind Funding, LP to East Durham Wind, ULC
6/11/2014	NextEra Energy Canada Partners Holdings, Inc. contributed its interest (100 Shares) in East Durham Wind, Inc. to East Durham Wind Holdings, LP
6/12/2014	Jericho Wind Holdings, LP assigned its 99.9999% LP interest in Jericho Wind, LP to Jericho Wind Funding, LP
6/12/2014	Bornish Wind Holdings, LP assigned its 99.9999% LP interest in Bornish Wind, LP to Bornish Wind Funding, LP
6/12/2014	Bornish Wind Holdings, LP assigned its 99.9999% LP interest in Bornish Wind Funding, LP to Bornish Wind, ULC
6/20/2014	DG 1 Acquisitions Co., LLC acquired 100% of the membership interest in Zuni Solar, LLC, a Delaware limited liability company
6/20/2014	DG 1 Acquisitions Co., LLC acquired 100% of the membership interest in Venable Solar, LLC, a Delaware limited liability company
6/23/2014	Jericho Wind BC Holdings, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of NextEra Energy Canada, LP
6/23/2014	Kerwood Wind BC Holdings, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of NextEra Energy Canada, LP

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 58 of 149
6/23/2014	Goshen Wind BC Holdings, ULC, a British Columbia unlimited liability company, was formed as a subsidiary of NextEra Energy Canada, LP	
6/24/2014	NextEra Energy Canada Partners Holdings, Inc., a British Columbia corporation, converted to a British Columbia unlimited liability company	
6/26/2014	DG 1 Acquisitions Co., LLC acquired 100% of the membership interest in DG Irvine Solar I, LLC, an Idaho limited liability company	
6/30/2014	Island Park Energy Center (CC), LLC changed its name to Island Park Energy Center, LLC	
6/30/2014	Island Park Energy Center (SC), LLC, a Delaware limited liability company, merged with and into Island Park Energy Center, LLC	
7/1/2014	Breckinridge Wind Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
7/1/2014	Seiling Wind Interconnection Services, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
7/1/2014	USG Properties Marcellus I, LLC, a Delaware limited liability company, was cancelled	
7/1/2014	USG Properties Fayetteville Holdings, LLC, a Delaware limited liability company, was cancelled	
7/8/2014	NHC Wind West, LLC, a Texas limited liability company, converted to a Delaware limited liability company	
7/16/2014	SEC NewCo, LLC, a Delaware limited liability company, was sold to an outside third party	
7/21/2014	USG Properties Woodford Holdings, LLC assigned its interest in USG Properties Woodford I, LLC to USG Energy Gas Producer Holdings, LLC	
7/21/2014	USG Gas Producer Holdings, LLC assigned its interest in USG Properties Woodford I, LLC to WSGP Gas Producing, LLC	
8/6/2014	Smart Energy Capital, LLC assigned its interest in SEC Northeast Solar One, LLC to DG 1 Acquisition Co., LLC	
8/15/2014	Ka La Nui Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
8/15/2014	US Marcellus Gas Infrastructure, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra US Gas Assets, LLC	
8/15/2014	Goetz Energy Storage, LLC changed its name to Valencia Energy Storage, LLC	
8/20/2014	EFH Merger Co., LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy Capital Holdings, Inc.	
8/22/2014	Breckinridge Wind Project, LLC, an Oklahoma limited liability company, converted to a Delaware limited liability company	
8/27/2014	Lucerne Valley Solar Holdings, LLC, a Delaware limited liability company, was cancelled	
8/27/2014	Steele Flats Wind Project Holdings, LLC, a Delaware limited liability company, was cancelled	
8/27/2014	ESI Prairie Winds GP, L.L.C., a Delaware limited liability company, was cancelled	
8/27/2014	ESI Prairie Winds LP, L.L.C., a Delaware limited liability company, was cancelled	
8/28/2014	US Marcellus Gas Infrastructure, LLC acquired 35% of the membership interest in Mountain Valley Pipeline, LLC, a Delaware limited liability company	
8/29/2014	DG Woodbury Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
8/29/2014	DG Somerdale Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of	
9/2/2014	DG Bethlehem Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
9/8/2014	NextEra Solar DG Fund I, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
9/8/2014	Northern Colorado Wind Holdings, LLC assigned its interest in Limon Wind III, LLC to Limon Wind III Funding, LLC	

Effective Date (a)	Description of Change (b)
9/8/2014	Limon Wind III Funding, LLC assigned its interest in Limon Wind III, LLC to Limon Wind III Holdings, LLC
9/8/2014	Smart Energy Capital, LLC assigned its interest in SEC CRSD Solar One, LLC to DG 1 Acquisition Co., LLC
9/8/2014	Smart Energy Capital, LLC assigned its interest in SEC LHNY Solar One, LLC to DG 1 Acquisition Co., LLC
9/9/2014	San Jacinto Solar 5.5, LLC, a Delaware limited liability company, was formed as a subsidiary of Aries Solar Holding, LLC
9/9/2014	San Jacinto Solar 14.5, LLC, a Delaware limited liability company, was formed as a subsidiary of Aries Solar Holding, LLC
9/9/2014	White Oak Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of Georgia Longleaf Solar I, LLC
9/9/2014	White Pine Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of Georgia Longleaf Solar I, LLC
9/9/2014	Live Oak Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of Georgia Longleaf Solar I, LLC
9/16/2014	a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
9/16/2014	Whitewater Wind, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
9/18/2014	Palo Duro Wind Interconnection Services, LLC
9/18/2014	Palo Duro Wind Energy II, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
9/26/2014	FPL Services, a Florida general partnership, was dissolved
9/30/2014	Shafter Solar Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy US Partners Holdings, LLC
9/30/2014	Shafter Solar SellCo, LLC, a Delaware limited liability company, was formed as a subsidiary of Aries Solar Holding, LLC
9/30/2014	Seiling Wind Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
9/30/2014	Seiling Wind Portfolio, LLC, a Delaware limited liability company, was formed as a subsidiary of Seiling Wind Holdings, LLC
9/30/2014	Palo Duro Wind Holdings SellCo, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
9/30/2014	FPL Energy Services II, Inc., a Florida corporation, was dissolved
10/6/2014	Trenton Diocese DG Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/6/2014	ESI Energy, LLC assigned its interest in Palo Duro Wind Project Holdings, LLC to Palo Duro Wind Holdings SellCo, LLC
10/6/2014	ESI Energy, LLC assigned 67% of its interest in Seiling Wind Interconnection Services, LLC to Seiling Wind, LLC
10/6/2014	ESI Energy, LLC assigned 33% of its interest in Seiling Wind Interconnection Services, LLC to Seiling Wind II, LLC
10/6/2014	Aries Solar Holding, LLC assigned its interest in Shafter Solar, LLC to Shafter Solar SellCo, LLC
10/6/2014	ESI Energy, LLC assigned its interest in Seiling Wind, LLC to Seiling Wind Holdings, LLC
10/6/2014	Seiling Wind Holdings, LLC assigned its interest in Seiling Wind, LLC to Seiling Wind Portfolio, LLC
10/6/2014	ESI Northeast Funding, Inc. acquired 25% of the stock of (2,500 shares) ESI Tractebel Funding Corp.
10/7/2014	USG Properties Marcellus Holdings, LLC, a Delaware limited liability company, was cancelled
10/7/2014	USG Properties Haynesville I, LLC, a Delaware limited liability company, was cancelled

Effective Date (a)	Description of Change (b)
10/7/2014	FPL Energy East Mesa, LLC, a Delaware limited liability company, merged with and into GR Bage (DE), LLC
10/7/2014	FPL Energy East Mesa Holdings, LLC, a Delaware limited liability company, merged with and into GR Bage (DE), LLC
10/10/2014	DG Irvine Solar 1, LLC, an Idaho limited liability company, converted to a Delaware limited liability company
10/15/2014	McCoy Solar Holdings SellCo, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
10/15/2014	McCoy Solar Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of McCoy Soalr Holdings SellCo, LLC
10/15/2014	McCoy Solar Funding, LLC, a Delaware limited liability company, was formed as a subsidiary of McCoy Solar Holdings, LLC
10/15/2014	Gateway Energy Center Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
10/16/2014	ESI Energy, LLC assigned its interest in Seiling Wind II, LLC to Seiling Wind Holdings, LLC
10/17/2014	Seiling Wind Holdings, LLC assigned its interest in Seiling Wind II, LLC to Seiling Wind Portfolio, LLC
10/20/2014	River Bend Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC
10/22/2014	Solar DG Fund 1 Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/23/2014	ESI Energy, LLC assigned its interest in Gateway Energy Center, LLC to Gateway Energy Center Holdings, LLC
10/23/2014	ESI Energy, LLC assigned its interest in McCoy Solar, LLC to McCoy Solar Holdings SellCo, LLC
10/23/2014	McCoy Solar Holdings SellCo, LLC assigned its interest in McCoy Solar, LLC to McCoy Solar Holdings, LLC
10/23/2014	McCoy Solar Holdings, LLC assigned its interest in McCoy Solar, LLC to McCoy Solar Funding, LLC
10/29/2014	Palo Duro Wind Portfolio, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy US Holdings, LLC
10/29/2014	Barrett SC Repowering, LLC, a Delaware limited liability company, was cancelled
10/30/2014	Blythe Solar 110, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Blythe Solar Energy Center, LLC
10/30/2014	Blythe Solar 125, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Blythe Solar Energy Center, LLC
10/31/2014	HD Hatillo Solar One, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	HCSD Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	BCSD Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	LCSD Solar 1, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	LCSD Solar 2, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	UC Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC
10/31/2014	EW Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC

Effective Date (a)	Description of Change (b)	MFR NO. C-31 ATTACHMENT 1 OF 1 Page 61 of 149
10/31/2014	M Shoppingtown Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Clay Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Greece Ridge Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Boulevard Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Cross County Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Queens Rego Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M White Plains Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Schnectady Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Eastern Hills Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	M Nanuet Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
10/31/2014	DG 1 Acquisition assigned its interest in Zuni Solar, LLC to NextEra Solar DG Fund I, LLC	
10/31/2014	DG 1 Acquisition assigned its interest in Venable Solar, LLC to NextEra Solar DG Fund I, LLC	
10/31/2014	DG 1 Acquisition assigned its interest in DG Irvine Solar 1, LLC to NextEra Solar DG Fund I, LLC	
11/3/2014	DG 1 Acquisition assigned its interest in NextEra Solar DG Fund 1, LLC to Solar DG Fund 1 Holdings, LLC	
11/7/2014	FPL Energy Pennsylvania Wind, LLC, a Delaware limited liability company, was cancelled	
11/13/2014	SDGF 1 Funding, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
11/13/2014	FPL Energy Sky River Wind, LLC, a Delaware limited liability company, was cancelled	
11/13/2014	ESI Sky River Limited Partnership, a Delaware limited partnership, was terminated	
11/13/2014	ESI VG Limited Partnership, a Delaware limited partnership, was terminated	
11/17/2014	Mt. Storm Wind Force Holdings, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
11/17/2014	Dickinson Wind, LLC, a Delaware limited liability company, was formed as a subsidiary of ESI Energy, LLC	
11/20/2014	DG 1 Acquisition assigned its interest in Solar DG Fund 1 Holdings, LLC to SDGF Funding, LLC	
11/21/2014	Morongo DG Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
11/25/2014	NY Sun DG Solar, LLC, a Delaware limited liability company, was formed as a subsidiary of DG 1 Acquisition Co., LLC	
11/25/2014	NEE Acquisition Sub I, LLC, a Delaware limited liability company, was formed as a subsidiary of NextEra Energy, inc.	
11/25/2014	NEE Acquisition Sub II, Inc., a Delaware corporation, was formed as a subsidiary of NextEra Energy, Inc.	
12/12/2014	FPL Energy Pacific Crest Partner, LLC, a Delaware limited liability company, merged with and into GR Bage (DE), LLC	
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone C2, LLC, a Delaware limited liability company	

Effective Date (a)	Description of Change (b)
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone C3, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone E1, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone E2, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone E3, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone E4, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone F1, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone F2, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone F3, LLC, a Delaware limited liability company
12/17/2014	NY Sun DG Solar, LLC acquired 100% of the membership interests in NY Sun Zone F4, LLC, a Delaware limited liability company
12/18/2014	FPL Energy California Wind, LLC, a Delaware limited liability company, was cancelled
12/19/2014	FPL Group Interstate Pipeline, LLC, a Delaware limited liability company, was cancelled
12/19/2014	FPL Leasing I, LLC, a Delaware limited liability company, was cancelled
12/29/2014	ESI Ormesa Holdings, Inc. changed its name to GR Bage (FL), Inc.
12/29/2014	FPL Energy Geo East Mesa Partners, Inc., a Florida corporation, merged with and into GR Bage (FL), Inc.
12/31/2014	FPL Group International Brazil (Cayman) I, Inc., a Cayman Island corporation, was dissolved
12/31/2014	FPL Group International Brazil (Cayman) II, Inc., a Cayman Island corporation, was dissolved
12/31/2014	FPL-1 TPP (Cayman), a Cayman Island corporation, was dissolved
12/31/2014	FPL-1 TPP II (Cayman), a Cayman Island corporation, was dissolved
12/31/2014	Pipeline Funding, LLC, a New York limited liability company, merged with and into GR Bage (DE), LLC
12/31/2014	Turner Foods Corporation, Inc., a Florida corporation, merged with and into GR Bage (FL), Inc.

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NextEra Energy, Inc.
Florida,

NextEra Energy Foundation, Inc.
Florida,

FPL Historical Museum, Inc.
Florida,

Florida Power & Light Company
Florida,

APOG, LLC
Delaware

St. Johns River Power Park
Florida,

Robert W. Scherer Power Plant Unit 4
Florida,

JEA/FPL Duval T & D Line
Florida,

FPL EnerSys, Inc.
Florida,

FPL Services, LLC
Florida,

KPB Financial Corp.
Delaware,

Private Fuel Storage L.L.C.
Delaware,

FPL Recovery Funding LLC
Delaware,

RGS Realty Holdings, LLC
Delaware,

NextEra Energy Capital Holdings, Inc.
Florida,

NextEra Energy Resources, LLC
Delaware,

ESI Energy, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

GR Bage (DE), LLC
Delaware,

ESI Mojave LLC
Delaware,

FPLE Rhode Island State Energy LP, LLC
Delaware,

FPL Energy Island End GP, LLC
Delaware,

FPL Energy MH50 LP, LLC
Delaware,

FPL Energy MH50, L.P.
Delaware,

FPL Energy MH50 GP, LLC
Delaware,

FPL Energy MH50, L.P.
Delaware,

FPL Energy Marcus Hook LLC
Delaware,

FPL Energy Marcus Hook, L.P.
Delaware,

FPL Energy MH700, LLC
Delaware,

FPL Energy Marcus Hook, L.P.
Delaware,

Tower Associates, LLC
Delaware,

FPL Energy Morwind, LLC
Delaware,

Boulevard Associates, LLC
Delaware,

High Desert Land Acquisition LLC
Delaware,

Green Ridge Services LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

LET Holdings, LLC
Delaware,

FPLE Texas Wind I, LLC
Delaware,

FPLE Pecos Leasing GP, LLC
Delaware,

FPLE Pecos Wind Leasing Co., LP
Delaware,

FPLE Pecos Leasing LP, LLC
Delaware,

FPLE Pecos Wind Leasing Co., LP
Delaware,

FPLE Upton Leasing GP, LLC
Delaware,

FPLE Upton Wind Leasing Co., LP
Delaware,

FPLE Upton Leasing LP, LLC
Delaware,

FPLE Upton Wind Leasing Co., LP
Delaware,

FPL Energy Mojave Operating Services, LLC
Delaware,

Gray County Wind Energy, LLC
Delaware,

NextEra Energy Seabrook, LLC
Delaware,

FPL Energy VG Wind, LLC
Delaware,

FPL Energy New York, LLC
Delaware,

FPL Energy Rockaway Peaking Facilities, LLC
Delaware,

Bayswater Peaking Facility, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Jamaica Bay Peaking Facility, LLC
Delaware,

OTG, LLC
Delaware,

FPL Energy WPP 93 GP, LLC
Delaware,

FPL Energy WPP 93 LP, LLC
Delaware,

FPL Energy Wind Funding Holdings, LLC
Delaware,

FPL Energy Wind Funding, LLC
Delaware,

FPL Energy Wind Financing, LLC
Delaware,

FPL Energy American Wind Holdings, LLC
Delaware,

FPL Energy American Wind, LLC
Delaware,

High Winds, LLC
Delaware,

Lake Benton Power Partners II, LLC
Delaware,

Hawkeye Power Partners, LLC
Delaware,

FPL Energy Hancock County Wind, LLC
Delaware,

ESI West Texas Energy LP, LLC
Delaware,

West Texas Wind Energy Partners, L.P.
Delaware,

ESI West Texas Energy, Inc.
Florida,

West Texas Wind Energy Partners, L.P.
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

FPL Energy Stateline Holdings, L.L.C.
Delaware,

FPL Energy Vansycle L.L.C.
Florida,

FPL Energy Stateline II Holdings, LLC
Delaware,

FPL Energy Stateline II, Inc.
Delaware,

FPL Energy WPP94 GP, LLC
Delaware,

Windpower Partners 1994, L.P.
Delaware,

LQ GP, LLC
Delaware,

Windpower Partners 1994, L.P.
Delaware,

FPL Energy WPP94 LP, LLC
Delaware,

Windpower Partners 1994, L.P.
Delaware,

LQC LP, LLC
Delaware,

Windpower Partners 1994, L.P.
Delaware,

FPL Energy SEGS III-VII GP, LLC
Delaware,

Luz Solar Partners Ltd., III
California,

Luz Solar Partners Ltd., IV
California,

Luz Solar Partners Ltd., V
California,

Luz Solar Partners Ltd., VI
California,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Luz Solar Partners Ltd., VII
California,

Kramer Junction Solar Funding, LLC
Delaware,

FPL Energy SEGS III-VII LP, LLC
Delaware,

Luz Solar Partners Ltd., III
California,

Luz Solar Partners Ltd., IV
California,

Luz Solar Partners Ltd., V
California,

Luz Solar Partners Ltd., VI
California,

Luz Solar Partners Ltd., VII
California,

Kramer Junction Solar Funding, LLC
Delaware,

FPL Energy National Wind Investments, LLC
Delaware,

FPL Energy National Wind Portfolio, LLC
Delaware,

FPL Energy National Wind Holdings, LLC
Delaware,

FPL Energy National Wind, LLC
Delaware,

Backbone Windpower Holdings, LLC
Delaware,

Backbone Mountain Windpower LLC
Delaware,

FPL Energy Oklahoma Wind, LLC
Delaware,

FPL Energy Oklahoma Wind Finance, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

FPL Energy Sooner Wind, LLC
Delaware,

FPL Energy North Dakota Wind, LLC
Delaware,

FPL Energy South Dakota Wind, LLC
Delaware,

FPL Energy North Dakota Wind II, LLC
Delaware,

FPL Energy Waymart GP, LLC
Delaware,

Waymart Wind Farm L.P.
Delaware,

FPL Energy Waymart LP, LLC
Delaware,

Waymart Wind Farm L.P.
Delaware,

Meyersdale Windpower LLC
Delaware,

ESI Vansycle LP, Inc.
Florida,

ESI Vansycle Partners, L.P.
Delaware,

ESI Vansycle GP, Inc.
Florida,

ESI Vansycle Partners, L.P.
Delaware,

FPL Energy Solar Partners III-VII, LLC
Delaware,

High Point Wind, LLC
Delaware,

FPL Energy Texas, LLC
Delaware,

NextEra Energy Duane Arnold, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

FPL Energy Tyler Texas LP, LLC
Delaware,

Delaware Mountain Wind Farm, LLC
Delaware,

FPL Energy Pecos Wind I, LLC
Delaware,

FPL Energy Pecos Wind II, LLC
Delaware,

Indian Mesa Wind Farm, LLC
Delaware,

Lamar Power Partners II, LLC
Delaware,

La Frontera Holdings, LLC
Delaware,

La Frontera Generation, LLC
Delaware,

FPLE Forney Pipeline, LLC
Delaware,

FPLE Forney, LLC
Delaware,

Lamar Power Partners, LLC
Delaware,

FPL Energy Texas Wind Marketing GP, LLC
Delaware,

FPL Energy Texas Wind Marketing LP
Delaware,

FPL Energy Texas Wind Marketing LP, LLC
Delaware,

FPL Energy Texas Wind Marketing LP
Delaware,

FPL Energy Texas Keir, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart

As of 12/31/2014

Bison Wind LP, LLC
Delaware,

Bison Wind Investments, LLC
Delaware,

Bison Wind Portfolio, LLC
Delaware,

Bison Wind Holdings, LLC
Delaware,

Bison Wind, LLC
Delaware,

FPL Energy Cowboy Wind, LLC
Delaware,

FPL Energy Burleigh County Wind, LLC
Delaware,

Bison Wind GP, LLC
Delaware,

Bison Wind Investments, LLC
Delaware,

Peetz Energy, LLC
Delaware,

North American Power Systems Solar, LLC
Delaware,

Osceola Windpower, LLC
Delaware,

NextEra Energy Point Beach, LLC
Wisconsin,

EFB Constructors, LLC
Delaware,

Northern Frontier Wind Holding, LLC
Delaware,

Northern Frontier Wind Funding, LLC
Delaware,

Northern Frontier Wind, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

FPL Energy Mower County, LLC
Delaware,

Peetz Table Wind Energy, LLC
Delaware,

Peetz Table Transmission Line, LLC
Delaware,

Peetz Logan Interconnect, LLC
Delaware,

FPL Energy Oliver Wind II, LLC
Delaware,

Logan Energy Holdings, LLC
Delaware,

Logan Connect LLC
Delaware,

Peetz Logan Interconnect, LLC
Delaware,

Logan Wind Energy LLC
Delaware,

FPL Energy Oliver Wind I, LLC
Delaware,

Crystal Lake Wind II, LLC
Delaware,

ESI Montgomery County, LLC
Delaware,

Foxtail Wind, LLC
Delaware,

NextEra Energy Services Holdings, LLC
Delaware,

GEXA Energy GP, LLC
Delaware,

Gexa Energy, LP
Texas,

Gexa Energy Solutions, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NextEra Energy Services, LLC
Delaware,

Gexa Energy, LP
Texas,

NextEra Energy Services New York, LLC
New York,

NextEra Energy Services Connecticut, LLC
Delaware,

NextEra Energy Services Illinois, LLC
Delaware,

NextEra Energy Services Maryland, LLC
Delaware,

NextEra Energy Services New Jersey, LLC
Delaware,

NextEra Energy Services District of Columbia, LLC
Delaware,

NextEra Energy Services Rhode Island, LLC
Delaware,

NextEra Energy Services New Hampshire, LLC
Delaware,

NextEra Energy Services Pennsylvania, LLC
Delaware,

NextEra Energy Services Delaware, LLC
Delaware,

NextEra Energy Services Ohio, LLC
Delaware,

NextEra Energy Services Massachusetts, LLC
Massachusetts,

Gexa Energy California, LLC
Delaware,

NextEra Energy Services Maine, LLC
Delaware,

NextEra Energy Services Arizona, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NextEra Energy Solutions, LLC
Delaware,

ESI Sierra, Inc.
Florida,

Western Wind Holdings, LLC
Delaware,

ESI Eensburg, Inc.
Florida,

ESI Victory, Inc.
Florida,

FPL Energy VG Wind, LLC
Delaware,

ESI Bay Area, Inc.
Florida,

Windpower Partners 1991, L.P.
California,

KW San Gorgonio Transmission, Inc.
Delaware,

Altamont Infrastructure Company LLC
Delaware,

U. S. Windpower Transmission Corporation
Delaware,

Windpower Partners 1990, L.P.
California,

Altamont Infrastructure Company LLC
Delaware,

Windpower Partners 1991-2, L.P.
California,

Altamont Infrastructure Company LLC
Delaware,

Windpower Partners 1992, L.P.
California,

Altamont Infrastructure Company LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Hyperion VIII, Inc.
Florida,

Luz Solar Partners Ltd., VIII
California,

Harper Lake Company VIII
California,

Luz Solar Partners Ltd., VIII
California,

ESI California Holdings, Inc.
California,

FPL Energy Green Power Wind, LLC
Delaware,

ESI Sky River, Inc.
Florida,

Hyperion IX, Inc.
Florida,

Luz Solar Partners Ltd., IX
California,

HLC IX Company
California,

Luz Solar Partners Ltd., IX
California,

ESI Pittsylvania, Inc.
Florida,

Multitrade of Pittsylvania County, L.P.
Delaware,

ESI Multitrade LP, Inc.
Florida,

Multitrade of Pittsylvania County, L.P.
Delaware,

ESI Bay Area GP, Inc.
Florida,

Windpower Partners 1991, L.P.
California,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Windpower Partners 1990, L.P.
California,

Windpower Partners 1991-2, L.P.
California,

Windpower Partners 1992, L.P.
California,

ESI Altamont Acquisitions, Inc.
Florida,

Green Ridge Power LLC
Delaware,

USW Land Corporation
Delaware,

Altamont Infrastructure Company LLC
Delaware,

ESI Mojave, Inc.
Florida,

ESI Mojave LLC
Delaware,

ESI Tehachapi Acquisitions, Inc.
Florida,

WindCo LLC
Delaware,

Altamont Power LLC
Delaware,

ESI Northeast Energy Funding, Inc.
Florida,

ESI Tractebel Funding Corp.
Delaware,

ESI Northeast Energy GP, Inc.
Florida,

Northeast Energy, LP
Delaware,

Northeast Energy, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

North Jersey Energy Associates, A Limited Partnership
New Jersey,

ESI Tractebel Urban Renewal Corporation
New Jersey,

Northeast Energy Associates, A Limited Partnership
Massachusetts,

North Jersey Energy Associates, A Limited Partnership
New Jersey,

Northeast Energy Associates, A Limited Partnership
Massachusetts,

ESI Northeast Energy Acquisition Funding, Inc.
Florida,

ESI Tractebel Acquisition Corp.
Delaware,

Northern Cross Investments, Inc.
Delaware,

Sullivan Street Investments, Inc.
Delaware,

GR Bage (FL), Inc.
Florida,

ESI Northeast Fuel Management, Inc.
Florida,

FPL Energy Solar Funding Corp.
Florida,

Harper Lake Solar Funding Corporation
Delaware,

Wind Holdings, Inc.
Delaware,

WindLogics Inc.
Delaware,

Beacon Solar, LLC
Delaware,

Osceola Windpower II, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Northern Colorado Wind Holdings, LLC
Delaware,

Centennial Wind Holdings, LLC
Delaware,

Centennial Wind Funding, LLC
Delaware,

Centennial Wind, LLC
Delaware,

Limon Wind, LLC
Delaware,

Limon Wind II, LLC
Delaware,

Centennial Wind Class B, LLC
Delaware,

Carousel Wind Holdings, LLC
Delaware,

Carousel Wind Farm, LLC
Delaware,

Limon Wind III Funding, LLC
Delaware,

Limon Wind III Holdings, LLC
Delaware,

Limon Wind III, LLC
Delaware,

Generation Repair and Service, LLC
Delaware,

Blue Summit Generation Tie, LLC
Delaware,

PWEC, LLC
Delaware,

Legacy Renewables Holdings, LLC
Delaware,

Legacy Renewables, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Mill Run Windpower LLC
Delaware,

Somerset Windpower LLC
Delaware,

FPL Energy Cabazon Wind, LLC
Delaware,

Diablo Winds, LLC
Delaware,

FPL Energy Upton Wind II, LLC
Delaware,

FPL Energy Upton Wind III, LLC
Delaware,

FPL Energy Upton Wind IV, LLC
Delaware,

FPL Energy Upton Wind I, LLC
Delaware,

Sky River LLC
Delaware,

Sagebrush Partner Fifteen, Inc.
California,

Sagebrush
California,

Sky River Asset Holdings, LLC
Delaware,

Lee North, LLC
Delaware,

FPL Energy Illinois Wind, LLC
Delaware,

Pennsylvania Windfarms, LLC
Delaware,

NextEra Energy Operating Services, LLC
Delaware,

Crystal Lake Wind III, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

South Texas Gen-Tie Holding, LLC
Delaware,

South Texas Gen-Tie, LLC
Delaware,

FPL Energy Texas Wind GP, LLC
Delaware,

FPL Energy Texas Wind Holdings, LP
Delaware,

FPL Energy Texas Wind, LP
Delaware,

FPL Energy Callahan Wind GP, LLC
Delaware,

FPL Energy Callahan Wind, LP
Delaware,

FPL Energy Callahan Wind LP, LLC
Delaware,

FPL Energy Callahan Wind, LP
Delaware,

FPL Energy Horse Hollow Wind, LLC
Delaware,

FPL Energy Texas Wind, LP
Delaware,

Lone Star Wind Holdings, LLC
Delaware,

Lone Star Wind, LLC
Delaware,

FPL Energy Post Wind GP, LLC
Delaware,

Post Wind Farm LP
Delaware,

FPL Energy Post Wind LP, LLC
Delaware,

Post Wind Farm LP
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

FPL Energy Horse Hollow Wind II, LLC
Delaware,

West Texas Wind, LLC
Delaware,

FPL Energy Texas Wind Holdings, LP
Delaware,

Horse Hollow Generation Tie Holdings, LLC
Delaware,

Horse Hollow Generation Tie, LLC
Delaware,

Ashtabula Wind III, LLC
Delaware,

Sentry Solar, LLC
Delaware,

Mantua Creek Solar, LLC
Delaware,

Sonoran Solar Energy, LLC
Delaware,

Vansycle III Wind, LLC
Delaware,

Oliver Wind III, LLC
Delaware,

Iowa Clean Energy Express, LLC
Delaware,

Peace Garden Wind Holdings, LLC
Delaware,

Peace Garden Wind Funding, LLC
Delaware,

Peace Garden Wind, LLC
Delaware,

Wilton Wind II, LLC
Delaware,

Ashtabula Wind II, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Day County Wind II, LLC
Delaware,

Paradise Solar Urban Renewal, L.L.C.
New Jersey,

ESI Northeast Energy LP, LLC
Delaware,

Northeast Energy, LP
Delaware,

FPL Tel, LLC
Delaware,

North American Power Systems, LLC
Delaware,

NAPS Wind, LLC
Delaware,

NextEra Energy New Mexico Operating Services, LLC
Delaware,

New Mexico Energy Investments, LLC
Delaware,

FPL Energy New Mexico Wind Holdings II, LLC
Delaware,

FPL Energy New Mexico Wind II, LLC
Delaware,

FPL Energy New Mexico Wind Financing, LLC
Delaware,

FPL Energy New Mexico Holdings, LLC
Delaware,

FPL Energy New Mexico Wind, LLC
Delaware,

Pacific Power Investments, LLC
Delaware,

New Mexico Wind Investments, LLC
Delaware,

New Mexico Energy Investments, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Red Mesa Wind Investments, LLC
Delaware,

Red Mesa Wind, LLC
Delaware,

Baldwin Wind Holdings, LLC
Delaware,

Baldwin Wind, LLC
Delaware,

Ensign Wind, LLC
Delaware,

NextEra Energy Honey Creek Wind, LLC
Delaware,

Sonoran Solar Energy I, LLC
Delaware,

Lucerne Solar, LLC
Delaware,

Wild Prairie Wind Holdings, LLC
Delaware,

Wild Prairie Wind, LLC
Delaware,

Garden Wind, LLC
Delaware,

Day County Wind, LLC
Delaware,

BSGA Gas Producing, LLC
Delaware,

Southwest Solar Holdings, LLC
Delaware,

Hatch Solar Energy Center I LLC
New Mexico,

HWFII, LLC
Delaware,

Heartland Wind Funding, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Heartland Wind Holding, LLC
Delaware,

Heartland Wind, LLC
Delaware,

Crystal Lake Wind, LLC
Delaware,

Langdon Wind, LLC
Delaware,

Elk City II Wind Holdings, LLC
Delaware,

Elk City II Wind, LLC
Delaware,

Mojave Holdings, LLC
Delaware,

Mojave 3/4/5 LLC
Delaware,

Beta Mariah (Prime), Inc.
California,

Sagebrush
California,

Alpha Mariah (Prime), Inc.
California,

Sagebrush
California,

Alpha Mariah LLC
Delaware,

Sagebrush
California,

Beta Mariah LLC
Delaware,

Sagebrush
California,

Gamma Mariah LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Sagebrush
California,

Eurus Mojave 3/5 LLC
Delaware,

Eurus Mojave 4 LLC
Delaware,

Watonga Wind, LLC
Delaware,

Penta Wind Holding, LLC
Delaware,

Penta Wind, LLC
Delaware,

Heartland Wind Holding II, LLC
Delaware,

Heartland Wind II, LLC
Delaware,

Ashtabula Wind, LLC
Delaware,

Story Wind, LLC
Delaware,

Central States Wind Holdings, LLC
Delaware,

Central States Wind, LLC
Delaware,

Wessington Wind Energy Center, LLC
Delaware,

High Majestic Wind Energy Center, LLC
Delaware,

High Majestic Interconnection Services, LLC
Delaware,

Butler Ridge Wind Energy Center, LLC
Delaware,

Elk City Wind Holdings III, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Elk City Wind III, LLC
Delaware,

Redwood Trails Wind Holdings, LLC
Delaware,

Redwood Trails Wind, LLC
Delaware,

FPL Energy Montezuma Wind, LLC
Delaware,

Minco Redwood Holdings, LLC
Delaware,

Minco Wind, LLC
Delaware,

Minco Wind II, LLC
Delaware,

Minco Wind Interconnection Services, LLC
Delaware,

NextEra Energy Bluff Point, LLC
Delaware,

White Oak Energy Backleverage Holding, LLC
Delaware,

White Oak Energy Funding Holding, LLC
Delaware,

White Oak Energy Funding, LLC
Delaware,

White Oak Energy Holdings, LLC
Delaware,

White Oak Energy LLC
Delaware,

White Oak B Company, LLC
Delaware,

Golden Hills Wind, LLC
Delaware,

Energy Storage Holdings, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Wilton Wind IV, LLC
Delaware,

North Sky River Land Holdings, LLC
Delaware,

Buffalo Ridge Wind Energy, LLC
Delaware,

NextEra Desert Sunlight Holdings, LLC
Delaware,

Desert Sunlight Investment Holdings, LLC
Delaware,

Desert Sunlight Holdings, LLC
Delaware,

Desert Sunlight 250, LLC
Delaware,

Desert Sunlight 300, LLC
Delaware,

Cedar Bluff Wind, LLC
Delaware,

Capricorn Ridge Wind Funding, LLC
Delaware,

Capricorn Ridge Wind Holdings, LLC
Delaware,

Capricorn Ridge Wind II, LLC
Delaware,

Capricorn Ridge Wind, LLC
Delaware,

Capricorn Ridge Power Seller, LLC
Delaware,

Golden Winds Funding, LLC
Delaware,

Golden Winds Holdings, LLC
Delaware,

Golden Winds, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Vasco Winds, LLC
Delaware,

NextEra Energy Montezuma II Wind, LLC
Delaware,

Windpower Partners 1993, LLC
Delaware,

DP II, LLC
Virginia,

FPLE Rhode Island State Energy GP, LLC
Delaware,

Capricorn Ridge B Holdings, LLC
Delaware,

Capricorn Ridge B, LLC
Delaware,

Capricorn Ridge Wind Holdings, LLC
Delaware,

Watkins Glen Wind, LLC
Delaware,

Sirius Solar, LLC
Delaware,

Tuscola Wind II, LLC
Delaware,

High Majestic II Funding, LLC
Delaware,

High Majestic II Holdings, LLC
Delaware,

High Majestic II Wind Properties, LLC
Delaware,

High Majestic Wind II, LLC
Delaware,

High Majestic Interconnection Services, LLC
Delaware,

NextEra Blythe Solar Energy Center, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Blythe Solar 125, LLC
Delaware,

Blythe Solar 110, LLC
Delaware,

Cimarron Wind Energy Holdings, LLC
Delaware,

Cimarron Wind Energy Holdings II, LLC
Delaware,

Cimarron Wind Energy, LLC
Delaware,

Cimarron Wind Energy, LLC
Delaware,

NextEra Energy Victory Solar I, LLC
Delaware,

Victory Renewables, LLC
Delaware,

NextEra Energy Solar Holdings, LLC
Delaware,

NextEra Energy Resources Acquisitions, LLC
Delaware,

Aries Solar Holding, LLC
Delaware,

Joshua Tree Solar Farm, LLC
Delaware,

Adelanto Solar, LLC
Delaware,

Whitney Point Solar, LLC
Delaware,

Westside Solar, LLC
Delaware,

Jacumba Solar, LLC
Delaware,

San Jacinto Solar 5.5, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

San Jacinto Solar 14.5, LLC
Delaware,

Shafter Solar SellCo, LLC
Delaware,

Shafter Solar, LLC
Delaware,

Pheasant Run Wind Holdings, LLC
Delaware,

Pheasant Run Wind, LLC
Delaware,

Porta del Sol Solar, LLC
Delaware,

North Coast Solar, LLC
Puerto Rico,

Moca Solar Farm, LLC
Puerto Rico,

Cabo Solar Farm, LLC
Puerto Rico,

Cottonwood Wind Project Holdings, LLC
Delaware,

Cottonwood Wind Project, LLC
Delaware,

Pioneer Plains Wind Funding, LLC
Delaware,

Pioneer Plains Wind Holdings, LLC
Delaware,

Pioneer Plains Wind, LLC
Delaware,

Minco Wind III, LLC
Delaware,

Blackwell Wind, LLC
Delaware,

DG 1, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

DG 1 Acquisition Co., LLC
Delaware,

Smart Energy Capital, LLC
Delaware,

Lakeco Holding, LLC
Delaware,

SEC Amherst Solar One, LLC
Delaware,

SEC ESSD Solar One, LLC
Delaware,

SEC PASD Solar One, LLC
Delaware,

SEC MC Solar One, LLC
Delaware,

SEC SUSD Solar One, LLC
Delaware,

SEC CRSD Solar One, LLC
Delaware,

SEC HSD Solar One, LLC
Delaware,

SEC LHNY Solar One, LLC
Delaware,

SEC Northeast Solar One, LLC
Delaware,

DG BP Solar One, LLC
Delaware,

DG Woodbury Solar, LLC
Delaware,

DG Somerdale Solar, LLC
Delaware,

DG Bethlehem Solar, LLC
Delaware,

Trenton Diocese DG Solar, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

HCSD Solar, LLC
Delaware,

BCSD Solar, LLC
Delaware,

LCSD Solar 1, LLC
Delaware,

LCSD Solar 2, LLC
Delaware,

UC Solar, LLC
Delaware,

EW Solar, LLC
Delaware,

M Shoppingtown Solar, LLC
Delaware,

M Clay Solar, LLC
Delaware,

M Greece Ridge Solar, LLC
Delaware,

M Boulevard Solar, LLC
Delaware,

M Cross County Solar, LLC
Delaware,

M Queens Rego Solar, LLC
Delaware,

M White Plains Solar, LLC
Delaware,

M Schenectady Solar, LLC
Delaware,

M Eastern Hills Solar, LLC
Delaware,

M Nanuet Solar, LLC
Delaware,

HD Hatillo Solar One, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

SDGF 1 Funding, LLC
Delaware,

Solar DG Fund 1 Holdings, LLC
Delaware,

NextEra Solar DG Fund I, LLC
Delaware,

Zuni Solar, LLC
Delaware,

Venable Solar, LLC
Delaware,

DG Irvine Solar I, LLC
Delaware,

Morongo DG Solar, LLC
Delaware,

NY Sun DG Solar, LLC
Delaware,

NY Sun Zone C2 LLC
Delaware,

NY Sun Zone C3 LLC
Delaware,

NY Sun Zone E1 LLC
Delaware,

NY Sun Zone E2 LLC
Delaware,

NY Sun Zone E3 LLC
Delaware,

NY Sun Zone E4 LLC
Delaware,

NY Sun Zone F1 LLC
Delaware,

NY Sun Zone F2 LLC
Delaware,

NY Sun Zone F3 LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NY Sun Zone F4 LLC
Delaware,

NextEra Energy DG Operations, LLC
Delaware,

DG Residential Acquisition Co., LLC
Delaware,

DG Project Construction Co., LLC
Delaware,

Oklahoma Wind Portfolio, LLC
Delaware,

Pheasant Run Wind Holdings II, LLC
Delaware,

North Sky River Energy Holdings, LLC
Delaware,

North Sky River Energy, LLC
Delaware,

NextEra Energy Mt. Storm, LLC
Delaware,

Blue Summit II Wind, LLC
Delaware,

Mammoth Plains Wind Project Holdings, LLC
Delaware,

Mammoth Plains Wind Project, LLC
Delaware,

Silver State South Solar, LLC
Delaware,

Silver State Solar Power South, LLC
Delaware,

Legends Wind Funding, LLC
Delaware,

Legends Wind Holdings, LLC
Delaware,

Legends Wind, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Steele Flats Wind Project, LLC
Delaware,

Legends Wind Class B, LLC
Delaware,

Javelina Wind Energy Holdings, LLC
Delaware,

Javelina Wind Energy, LLC
Delaware,

ESI VG IV, LLC
Delaware,

Red River Wind Funding, LLC
Delaware,

Red River Wind Holdings, LLC
Delaware,

Red River Wind, LLC
Delaware,

Wolf Ridge Wind, LLC
Delaware,

Blue Summit Wind, LLC
Delaware,

NWE Holding, LLC
Delaware,

Novus Wind VI, LLC
Delaware,

Long Island Energy Generation, LLC
Delaware,

Long Island Energy Storage Holdings, LLC
Delaware,

LI Energy Storage System, LLC
Delaware,

Long Island Solar Holdings, LLC
Delaware,

LI Solar Generation, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Long Island Peaker Holdings, LLC
Delaware,

LI Peaker Generation, LLC
Delaware,

Barrett Repowering, LLC
Delaware,

Island Park Energy Center, LLC
Delaware,

Prairie View Wind Holdings, LLC
Delaware,

Ninnescah Wind Energy LLC
Delaware,

Niyol Wind, LLC
Delaware,

Golden West Wind Holdings, LLC
Delaware,

Golden West Power Partners, LLC
Delaware,

Adelanto Solar II, LLC
Delaware,

Mountain View Solar Holdings, LLC
Delaware,

Mountain View Solar, LLC
Delaware,

NextEra Energy Resources Partners Holdings, LLC
Delaware,

NextEra Energy Resources Partners, LLC
Delaware,

NextEra Energy Management Partners GP, LLC
Delaware,

NextEra Energy Management Partners, LP
Delaware,

NextEra Energy Partners GP, Inc.
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NextEra Energy Partners, LP
Delaware,

NextEra Energy Operating Partners GP, LLC
Delaware,

NextEra Energy Operating Partners, LP
Delaware,

NextEra Energy US Partners Holdings, LLC
Delaware,

Mountain Prairie Wind Holdings, LLC
Delaware,

Mountain Prairie Wind, LLC
Delaware,

Northern Colorado Wind Energy, LLC
Delaware,

Canyon Wind Holdings, LLC
Delaware,

Canyon Wind, LLC
Delaware,

Perrin Ranch Wind, LLC
Delaware,

Tuscola Bay Wind, LLC
Delaware,

Genesis Solar Funding Holdings, LLC
Delaware,

Genesis Solar Funding, LLC
Delaware,

Genesis Solar Holdings, LLC
Delaware,

Genesis Solar, LLC
Delaware,

NextEra Desert Center Blythe, LLC
Delaware,

Elk City Wind Holdings, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Elk City Wind, LLC
Delaware,

Shafter Solar Holdings, LLC
Delaware,

Palo Duro Wind Portfolio, LLC
Delaware,

NextEra Energy Canada Partners Holdings, ULC
British Columbia,

Trillium Funding GP Holding, Inc.
New Brunswick,

Trillium Funding GP, Inc.
New Brunswick,

Trillium Windpower, LP
Ontario,

Conestogo Wind GP, Inc.
New Brunswick,

Conestogo Wind, LP
Ontario,

Strathroy Wind GP, Inc.
New Brunswick,

Summerhaven Wind, LP
Ontario,

Conestogo Wind, LP
Ontario,

Summerhaven Wind, LP
Ontario,

Trillium HoldCo GP, Inc.
New Brunswick,

Trillium HoldCo, LP
Ontario,

Trillium Wind Holdings, LP
Ontario,

Trillium Windpower, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Trillium Wind Holdings, LP
Ontario,

Trillium HoldCo, LP
Ontario,

St. Clair MS Investment GP, LLC
Delaware,

SCIH GP, ULC
British Columbia,

St. Clair Investment Holding, LP
Ontario,

SCI Holding, ULC
British Columbia,

St. Clair Holding, ULC
British Columbia,

St. Clair Moore Holding LP, LLC
Delaware,

St. Clair Moore Holding LP, ULC
British Columbia,

St. Clair Moore Holding, LP
Ontario,

St. Clair GP, LLC
Delaware,

St. Clair GP, ULC
British Columbia,

St. Clair Solar, LP
Ontario,

St. Clair Sombra Holding LP, LLC
Delaware,

St. Clair Sombra Holding LP, ULC
British Columbia,

St. Clair Sombra Holding, LP
Ontario,

St. Clair Sombra Holding, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Sombra Solar, ULC
British Columbia,

St. Clair Solar, LP
Ontario,

St. Clair Moore Holding, LP
Ontario,

Moore Solar, ULC
British Columbia,

St. Clair Solar, LP
Ontario,

Varna Wind Holdings GP, LLC
Delaware,

Varna Wind Holdings GP, ULC
British Columbia,

Varna Wind Holdings, LP
Ontario,

Varna Wind Funding GP, LLC
Delaware,

Varna Wind Funding GP, ULC
British Columbia,

Varna Wind Funding, LP
Ontario,

Varna Wind GP, LLC
Delaware,

Varna Wind GP, ULC
British Columbia,

Varna Wind, LP
Ontario,

Varna Wind, ULC
British Columbia,

Varna Wind Funding, LP
Ontario,

Varna Wind Holdings, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

St. Clair Investment Holding, LP
Ontario,

NextEra Energy Operating Partners, LP
Delaware,

NextEra Energy Equity Partners GP, LLC
Delaware,

NextEra Energy Equity Partners, LP
Delaware,

NextEra Energy Partners, LP
Delaware,

NextEra Energy Operating Partners, LP
Delaware,

NextEra Energy Management Partners, LP
Delaware,

NextEra Energy Equity Partners, LP
Delaware,

Valencia Energy Storage, LLC
Delaware,

Georgia Longleaf Solar 1, LLC
Delaware,

White Oak Solar, LLC
Delaware,

Live Oak Solar, LLC
Delaware,

White Pine Solar, LLC
Delaware,

Red Raider Wind Holdings, LLC
Delaware,

Red Raider Wind, LLC
Delaware,

Breckinridge Wind Holdings, LLC
Delaware,

Breckinridge Wind Project, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Ka La Nui Solar, LLC
Delaware,

Marshall Solar, LLC
Delaware,

Palo Duro Wind Energy II, LLC
Delaware,

Palo Duro Wind Interconnection Services, LLC
Delaware,

Whitewater Wind, LLC
Delaware,

Palo Duro Wind Holdings SellCo, LLC
Delaware,

Palo Duro Wind Project Holdings, LLC
Delaware,

Palo Duro Wind Energy, LLC
Delaware,

Palo Duro Wind Interconnection Services, LLC
Delaware,

Seiling Wind Holdings, LLC
Delaware,

Seiling Wind Portfolio, LLC
Delaware,

Seiling Wind, LLC
Delaware,

Seiling Wind Interconnection Services, LLC
Delaware,

Seiling Wind II, LLC
Delaware,

Seiling Wind Interconnection Services, LLC
Delaware,

McCoy Solar Holdings SellCo, LLC
Delaware,

McCoy Solar Holdings, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

McCoy Solar Funding, LLC
Delaware,

McCoy Solar, LLC
Delaware,

NextEra Desert Center Blythe, LLC
Delaware,

Gateway Energy Center Holdings, LLC
Delaware,

Gateway Energy Center, LLC
Delaware,

River Bend Solar, LLC
Delaware,

Dickinson Wind, LLC
Delaware,

Mt. Storm Wind Force Holdings, LLC
Delaware,

KM Acquisitions, LLC
Delaware,

KM Acquisitions X GP, LLC
Delaware,

KM Acquisitions XI GP, LLC
Delaware,

KM Acquisitions XII GP, LLC
Delaware,

KM Acquisitions XIII GP, LLC
Delaware,

FPL Group International, Inc.
Florida,

High Ground Investments, LLC
Delaware,

NextEra Energy Global Holdings Cooperatieve U.A.
The Netherlands,

NextEra Energy Global Holdings B.V.
The Netherlands,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NextEra Energy Canada Holdings B.V.
The Netherlands,

NextEra Energy Canada GP, LLC
Delaware,

NextEra Energy Canada, LP
Ontario,

Aquilo Holdings LP, ULC
Alberta,

Aquilo LP, ULC
Alberta,

Mount Copper, LP
Ontario,

Pubnico Point, LP
Ontario,

Mount Copper GP, Inc.
New Brunswick,

Mount Copper, LP
Ontario,

Pubnico Point GP, Inc.
New Brunswick,

Pubnico Point, LP
Ontario,

Minudie Wind, Inc.
New Brunswick,

NextEra Energy UCT Holding, Inc.
New Brunswick,

Upper Canada Transmission, Inc.
New Brunswick,

NextBridge Infrastructure LP
Ontario,

CP II Holdings GP, Inc.
New Brunswick,

Cedar Point II GP Inc.
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Cedar Point II Limited Partnership
Ontario,

White Pine Wind, Inc.
New Brunswick,

NextEra Energy Equity Partners, LP
Delaware,

Mount Miller Holdings GP, LLC
Delaware,

Mount Miller Holdings GP, ULC
British Columbia,

Mount Miller Holdings, LP
Ontario,

Mount Miller Holdco, LLC
Delaware,

Mount Miller Holdco, ULC
British Columbia,

4263766 Canada Inc.
Federally Chartered,

Mount Miller GP, ULC
British Columbia,

Mount Miller Wind Energy Limited Partnership
Quebec,

Mount Miller LP, ULC
British Columbia,

Mount Miller Wind Energy Limited Partnership
Quebec,

CP II CAD Holdings LP GP, LLC
Delaware,

CP II Holdings LP GP, ULC
British Columbia,

CP II Holdings, LP
Ontario,

CP II Holdings LP, ULC
British Columbia,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Cedar Point II Limited Partnership
Ontario,

NextEra Energy NextBridge Holdings GP, LLC
Delaware,

NextEra Energy NextBridge Holdings GP, ULC
British Columbia,

NextEra Energy Nextbridge Holdings, LP
Ontario,

NextEra Energy NextBridge Holding, ULC
British Columbia,

Fortuna GP, LLC
Delaware,

Fortuna GP, ULC
British Columbia,

Ghost Pine Windfarm, LP
Alberta,

NextEra Energy Canadian Holdings, ULC
British Columbia,

NextEra Energy Canadian Operating Services, Inc.
Alberta,

Boulevard Associates Canada, Inc.
New Brunswick,

Tower Associates Canada, Inc.
New Brunswick,

NextEra Energy Canada Equipment, Inc.
New Brunswick,

NextEra Canada Development & Acquisitions, Inc.
New Brunswick,

NextEra Canada Transmission Investments, Inc.
New Brunswick,

NextEra Canadian IP, Inc.
New Brunswick,

CP II Holdings, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Mount Miller Holdings, LP
Ontario,

NextEra Energy Nextbridge Holdings, LP
Ontario,

Ghost Pine Holdings, ULC
British Columbia,

Fortuna Limited Partner, ULC
British Columbia,

Ghost Pine Windfarm, LP
Alberta,

Bornish Wind BC Holdings, ULC
British Columbia,

Bornish Wind Holdings GP, LLC
Delaware,

Bornish Wind Holdings GP, ULC
British Columbia,

Bornish Wind Holdings, LP
Ontario,

Bornish Wind LP, ULC
British Columbia,

Bornish Wind Funding GP, LLC
Delaware,

Bornish Wind Funding GP, ULC
British Columbia,

Bornish Wind Funding, LP
Ontario,

Bornish Wind, LP
Ontario,

Bornish Wind GP, LLC
Delaware,

Bornish Wind GP, ULC
British Columbia,

Bornish Wind, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Bornish Wind Funding, LP
Ontario,

Bornish Wind Holdings, LP
Ontario,

East Durham Wind BC Holdings, ULC
British Columbia,

East Durham Wind Holdings GP, LLC
Delaware,

East Durham Wind Holdings GP, ULC
British Columbia,

East Durham Wind Holdings, LP
Ontario,

East Durham Wind Funding GP, LLC
Delaware,

East Durham Wind Funding GP, ULC
British Columbia,

East Durham Wind Funding, LP
Ontario,

East Durham Wind GP, LLC
Delaware,

East Durham Wind GP, ULC
British Columbia,

East Durham Wind, LP
Ontario,

East Durham Wind, LP
Ontario,

East Durham Wind, ULC
British Columbia,

East Durham Wind Funding, LP
Ontario,

East Durham Wind Holdings, LP
Ontario,

Goshen Wind BC Holdings, ULC
British Columbia,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Goshen Wind Holdings GP, LLC
Delaware,

Goshen Wind Holdings GP, ULC
British Columbia,

Goshen Wind Holdings, LP
Ontario,

Goshen Wind Funding GP, LLC
Delaware,

Goshen Wind Funding GP, ULC
British Columbia,

Goshen Wind Funding, LP
Ontario,

Goshen Wind GP, LLC
Delaware,

Goshen Wind GP, ULC
British Columbia,

Goshen Wind, LP
Ontario,

Goshen Wind, LP
Ontario,

Goshen Wind, ULC
British Columbia,

Goshen Wind Funding, LP
Ontario,

Goshen Wind Holdings, LP
Ontario,

Jericho Wind BC Holdings, ULC
British Columbia,

Jericho Wind Holdings GP, LLC
Delaware,

Jericho Wind Holdings GP, ULC
British Columbia,

Jericho Wind Holdings, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Jericho Wind Funding GP, LLC
Delaware,

Jericho Wind Funding GP, ULC
British Columbia,

Jericho Wind Funding, LP
Ontario,

Jericho Wind GP, LLC
Delaware,

Jericho Wind GP, ULC
British Columbia,

Jericho Wind, LP
Ontario,

Jericho Wind, LP
Ontario,

Jericho Wind, ULC
British Columbia,

Jericho Wind Funding, LP
Ontario,

Jericho Wind Holdings, LP
Ontario,

Kerwood Wind BC Holdings, ULC
British Columbia,

Kerwood Wind Holdings GP, LLC
Delaware,

Kerwood Wind Holdings GP, ULC
British Columbia,

Kerwood Wind Holdings, LP
Ontario,

Kerwood Wind Funding GP, LLC
Delaware,

Kerwood Wind Funding GP, ULC
British Columbia,

Kerwood Wind Funding, LP
Ontario,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Kerwood Wind GP, LLC
Delaware,

Kerwood Wind GP, ULC
British Columbia,

Kerwood Wind, LP
Ontario,

Kerwood Wind, LP
Ontario,

Kerwood Wind, ULC
British Columbia,

Kerwood Wind Funding, LP
Ontario,

Kerwood Wind Holdings, LP
Ontario,

NextEra Energy Canada, LP
Ontario,

NextEra Energy Spain Holdings B.V.
The Netherlands,

NextEra Energy Espana, S.L.
Spain,

Planta Termosolar de Extremadura, S.L.
Spain,

Evacuacion Valdecaballeros, S.L.
Spain,

Planta Termosolar de Extremadura 2, S.L.
Spain,

Evacuacion Valdecaballeros, S.L.
Spain,

NextEra Energy Espana Operating Services, S. L.
Spain,

Tuvalu Directorship, S.L.
Madrid,

Short Pines International Limited
British Virgin Islands,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Karaha Bodas Investment Corp.
Cayman Islands,

NextEra Energy Global Holdings Cooperatieve U.A.
The Netherlands,

Square Lake Holdings, Inc.
Delaware,

BAC Investment Corp.
Delaware,

Inventus Holdings, LLC
Delaware,

NextEra Energy Maine, LLC
Delaware,

NextEra Energy Project Management, LLC
Delaware,

NextEra Energy Power Marketing, LLC
Delaware,

EarthEra, LLC
Delaware,

NextEra Texas Acquisition Holdco, LLC
Delaware,

NextEra Retail of Texas GP, LLC
Delaware,

NextEra Retail of Texas, LP
Texas,

NextEra Texas Acquisition LP, LLC
Delaware,

NextEra Retail of Texas, LP
Texas,

USG Energy Gas Producer Holdings, LLC
Delaware,

NextEra Energy Gas Producing, LLC
Delaware,

NextEra Energy Producer Services, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

WSGP Gas Producing, LLC
Delaware,

USG Properties Woodford I, LLC
Delaware,

NextEra Energy Gas Producing Wyoming, LLC
Delaware,

La Salle County Gas Producing, LLC
Delaware,

USG Surface Facilities Holdings, LLC
Delaware,

USG Surface Facilities I, LLC
Delaware,

USG Surface Facilities II, LLC
Delaware,

USG Properties Austin Chalk Holdings, LLC
Delaware,

USG Properties Austin Chalk I, LLC
Delaware,

USG Properties Jackfork Holdings, LLC
Delaware,

USG Properties Jackfork I, LLC
Delaware,

USG Properties Bakken Holdings, LLC
Delaware,

USG Properties Bakken I, LLC
Delaware,

USG Properties Bakken II, LLC
Delaware,

USG Properties Barnett Holdings, LLC
Delaware,

USG Properties Barnett II, LLC
Delaware,

USG Properties Granite Wash Holdings, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

USG Properties Granite Wash I, LLC
Delaware,

USG Properties Haynesville Sands Holdings, LLC
Delaware,

USG Properties Haynesville Sand I, LLC
Delaware,

USG Properties Mississippian Lime Holdings, LLC
Delaware,

USG Properties Mississippian Lime I, LLC
Delaware,

USG Surface Facilities Mississippian Lime I, LLC
Delaware,

USG Properties Mississippian Lime II, LLC
Delaware,

USG Properties Eagle Ford Holdings, LLC
Delaware,

USG Properties Eagle Ford III, LLC
Delaware,

USG Properties Eagle Ford IV, LLC
Delaware,

USG Properties Niobrara Holdings, LLC
Delaware,

USG Properties Woodford Holdings, LLC
Delaware,

USG Midstream Holdings, LLC
Delaware,

USG Midstream Bakken I, LLC
Delaware,

USG Midstream Mississippian Lime I, LLC
Delaware,

USG Midstream Haynesville Sands I, LLC
Delaware,

USG Wheatland Pipeline, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

USG Properties Wilcox Holdings, LLC
Delaware,

USG Properties Wilcox I, LLC
Delaware,

USG Properties Permian Basin Holdings, LLC
Delaware,

USG Properties Permian Basin I, LLC
Delaware,

USG Properties Permian Basin II, LLC
Delaware,

USG Energy Gas Investment, LLC
Delaware,

USG Technology Holdings, LLC
Delaware,

NEPM II, LLC
Delaware,

NextEra Maine Fossil, LLC
Delaware,

NextEra Energy Maine Operating Services, LLC
Delaware,

FPL Energy Mason LLC
Delaware,

FPL REDI-POWER, LLC
Delaware,

NextEra Energy Infrastructure, LLC
Florida,

NextEra Energy Transmission, LLC
Delaware,

New Hampshire Transmission, LLC
Delaware,

Lone Star Transmission Holdings, LLC
Delaware,

Lone Star Transmission Capital, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

Lone Star Transmission, LLC
Delaware,

NextEra Energy Transmission Investments, LLC
Delaware,

NextEra Energy Hawaii, LLC
Delaware,

NextEra Energy Hawaii Land Holdings, LLC
Delaware,

NextEra Energy Transmission New York, Inc.
New York,

NextEra Energy Transmission Southwest, LLC
Delaware,

NextEra Energy Transmission West, LLC
Delaware,

Blue Heron Land Associates, LLC
Delaware,

NextEra US Gas Assets, LLC
Delaware,

NG Storage of America, LLC
Delaware,

NG Pipeline of America, LLC
Delaware,

Boulevard Gas Associates, LLC
Delaware,

US Marcellus Gas Infrastructure, LLC
Delaware,

Mountain Valley Pipeline, LLC
Delaware,

Palms Insurance Company, Limited
Cayman Islands, BWI,

Alandco Inc.
Florida,

Alandco I, Inc.
Florida,

NextEra Energy, Inc.
NEE Org Chart

As of 12/31/2014

Alandco/Cascade, Inc.
Florida,

FPL Holdings Inc
Florida,

Colonial Penn Capital Holdings, Inc.
Delaware,

FPL Energy Services, Inc. (FL Charter K25207)
Florida,

EMB Investments, Inc.
Delaware,

Pipeline Funding Company, LLC
Delaware,

Contra Costa Capital, LLC
Delaware,

NextEra Fibernet, LLC
Delaware,

FPL Investments, LLC
Delaware,

NextEra Energy Equipment Leasing, LLC
Delaware,

Mendocino Capital, LLC
Delaware,

Florida Southeast Connection, LLC
Delaware,

NextEra Energy Sabal Trail Transmission Holdings, LLC
Delaware,

US Southeastern Gas Infrastructure, LLC
Delaware,

Sabal Trail Transmission, LLC
Delaware,

FPL FiberNet Holdings, LLC
Delaware,

FPL FiberNet, LLC
Delaware,

NextEra Energy, Inc.
NEE Org Chart
As of 12/31/2014

NEE Acquisition Sub I, LLC
Delaware,

NEE Acquisition Sub II, Inc.
Delaware,

**Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies**

Florida Power & Light Company
For the Year Ended December 31, 2014

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company	Synopsis of Contract
Florida Southeast Connection, LLC	On September 23, 2014, Florida Southeast Connection, LLC (FSC) and FPL entered into an agreement whereas FPL will grant to FSC a permanent perpetual pipeline easement on its property located at Section 20, Township 39 South, Range 38 East in Martin County, Florida for a sum of \$33,028.00.
FPL Energy Services Inc.	FPL entered into three agreements with FPL Energy Services to include FPL Energy Services bill inserts with it's monthly utility bills to customers. The three agreements were entered into on 05/06/2014 and each was valid for one billing period (June-2014 thru August-2014). The agreement requires that FPLES pay to FPL a drop count insertion fee of \$19.00 per 1,000 sent to FPL customers, plus \$0.06 per enrollment response.
FPL Energy Services Inc.	FPL entered into an agreement with FPL Energy Services to include FPL Energy Services bill inserts with it's monthly utility bills to customers. The agreement was entered into on 08/14/2014 and was valid for two billing periods (September-2014 thru October-2014). The agreement requires that FPLES will pay to FPL a drop count insertion fee of \$19.00 per 1,000 sent to FPL customers, plus \$0.06 per enrollment response.
FPL FiberNet, LLC	Right of Way Consent Agreement with FPL FiberNet to allow FPL FiberNet to install fiber in FPL easement. Address is County Road 210 W, St Augustine, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/14/2014.
FPL FiberNet, LLC	Right of Way Consent Agreement with FPL FiberNet to allow FPL FiberNet to install fiber in FPL easement. Address is SR 72 & Saddle Oak Trail, Sarasota, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/13/2014.
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 10601 Washington St., Hollywood, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/13/2014.
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 14229 NW 8th St. Sunrise, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/13/2014.
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 11151 W Broward Blvd. Plantation, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/13/2014.
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 2003 Yellow Water Road, Jacksonville, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 01/13/2014.
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 709 N 21st Ave Hollywood, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 07/31/2014.

**Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies**

Florida Power & Light Company
For the Year Ended December 31, 2014

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company	Synopsis of Contract
FPL FiberNet, LLC	License Agreement with FPL FiberNet to allow FPL FiberNet to install fiber on FPL owned property. Address is 6600 Flamingo Road Cooper City, FL. FiberNet pays FPL a one time application fee of \$500 and an annual rental amount based on the amount of property occupied. Under this agreement the licensee may utilize and occupy the land solely for the purpose of constructing, operating, inspecting and maintaining underground conduit and fiber optic cable. No termination date specified. Effective 08/12/2014.
NextEra Energy, Inc.	In past years, every time a subsidiary was added to or deleted from the consolidated income tax return, such subsidiary generally became a party to, or was deleted from, the Tax Allocation Agreement of NextEra Energy, Inc. (NEE) and subsidiaries. Therefore, any corporate structure changes noted on pages 454-1 through 454-15 would also be reflected in NEE's tax arrangement.
Palms Insurance Company, Limited	Palms Insurance Company, Limited provides various lines of insurance coverage to FPL. Palms provides insurance for FPL employees' workers' compensation liability excess of an annual aggregate retention of \$350,000 up to \$2,000,000 per accident or per employee. Premium for the term January 1, 2014 to December 31, 2014 was \$4,807,741. Workers' compensation and employer's liability coverage for certain FPL contractors is provided excess of an annual aggregate retention of \$40,000 up to \$500,000 per accident or per contractor employee. Premium for the term January 1, 2014 to December 31, 2014 was \$942,137. Palms insures the FPL fleet vehicles for third-party auto liability up to \$3,000,000 per occurrence excess of a \$25,000 per accident retention. Premium for the term January 1, 2014 to December 31, 2014 was \$2,351,510.
Palms Insurance Company, Limited	Palms writes a 5% line of FPL's Port Everglades Energy Center builder's all risk with a limit of \$250,000,000 per occurrence excess of a \$5,000,000 deductible. Premium for Port Everglades Builder's risk was \$76,955. Coverage will expire upon completion of the project.
Palms Insurance Company, Limited	Palms wrote a 4% line of a \$300,000,000 layer of FPL's property insurance excess of a \$200,000,000 layer for the term June 1, 2013 to May 31, 2014. There was an endorsement to this policy in 2014 for the addition of Riviera Beach Energy Center effective April 1, 2014. Premium for this addition was \$1,420.
USG Energy Gas Producer Holdings, LLC.	On June 18, 2004 FPL and USG entered into a Memorandum of Understanding related to a drilling and development agreement between USG and PetroQuest Energy (PQ) in which USG would participate as a non-operating, working interest owner in certain oil and gas leases that that would be drilled by PQ (the Project). The Memorandum of Understanding states that pending the FPSC's confirmation that the Project is prudent and that the costs for the Project are eligible for recovery through the Fuel and Purchased Power Cost Recovery Clause, FPL would acquire USG's rights obligations and liabilities with respect to the Project, at their net book value at the time of transfer.
WindLogics Inc.	On March 7, 2014 FPL entered into an agreement with WindLogics Inc. Under this agreement WindLogics will implement a smart grid analytics platform and build analytics packages for four use cases: 1) Electrical Theft Detection, 2) Customer Billing Hi-Lo Exceptions, 3) Faulty Meter Event Detection, and 4) Meter Analytics User Interface. FPL will reimburse WindLogics the lower of fully loaded cost or the fair market value of the implementation services.
WindLogics Inc.	On July 11th, 2014 FPL entered into an agreement with WindLogics Inc. Under this agreement WindLogics will build analytics packages for the Voltage Pattern Analysis use case. The primary components of the implementation service are: 1) Software development and integration and 2) Analytics modeling. FPL will reimburse WindLogics the lower of fully loaded cost or the fair market value of the implementation services.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of \$500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount DR / (CR) (c)
1	FPL Fibernet, LLC	Tower Lease Revenue	(1,041,125)
2	FPL Fibernet, LLC	Pole Attachment Revenue	(1,286,180)
3	FPL Fibernet, LLC	Fiber Network and Telephone Services	8,010,184
4	FPL Recovery Funding, LLC	Remittance of Bond Servicing Amounts Collected	74,068,957
5	KPB Financial Corporation	Nuclear Decommission Fund Tax Payment	20,761,640
6	NextEra Energy Capital Holdings, Inc.	Risk Management/Insurance Reimbursement	(986,009)
7	NextEra Energy Capital Holdings, Inc.	Treasury Support	(3,513,340)
8	NextEra Energy Duane Arnold, LLC	Support for Nuclear Operations	(551,387)
9	NextEra Energy Duane Arnold, LLC	Department of Energy - 2012	6,129,786
10	NextEra Energy Foundation, Inc.	Foundation Contribution	6,000,000
11	NextEra Energy Point Beach, LLC	Support for Nuclear Operations	(542,502)
12	NextEra Energy Point Beach, LLC	Department of Energy - 2012	10,896,863
13	NextEra Energy Point Beach, LLC	Department of Energy - 2013	2,267,382
14	NextEra Energy Power Marketing, LLC	Information Management Support/ IT Expenses	(711,340)
15	NextEra Energy Resources, LLC	Information Systems Implementation Support	(7,145,221)
16	NextEra Energy Resources, LLC	Space & Furniture Billing	(3,074,319)
17	NextEra Energy Resources, LLC	Asset Purchase	572,030
18	NextEra Energy Seabrook, LLC	Support for Nuclear Operations	(569,986)
19	NextEra Energy Seabrook, LLC	Department of Energy - 2012	8,962,633
20	NextEra Energy Seabrook, LLC	Department of Energy - 2013	12,416,890
21	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans	(6,037,811)
22	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans	37,610,846
24	NextEra Energy, Inc.	Federal Tax Refund	(638,459)
25	NextEra Energy, Inc.	State Tax Refund	(944,535)
26	NextEra Energy, Inc.	State Tax Payments	43,163,685
27	NextEra Energy, Inc.	Estimated State Tax Payment	52,506,998
28	NextEra Energy, Inc.	Asset Purchase	6,589,497

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of \$500,000

FLORIDA POWER & LIGHT COMPANY
 For the Year Ended December 31, 2014

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount DR / (CR) (c)
29	NextEra Energy, Inc.	Dividend Contribution	1,550,000,000
30	NextEra Energy, Inc.	Federal Tax Payment on Behalf of KPB	8,972,970
31	NextEra Energy, Inc.	Estimated Federal Tax Payment	247,718,588
32	Palms Insurance Company, Limited	Reimbursement of Claim Expenses Paid by FPL	(3,339,138)
33	Palms Insurance Company, Limited	Employee Worker's Compensation Insurance	4,807,741
34	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance	2,351,510
35	Palms Insurance Company, Limited	Contractor Workers' Compensation	942,137

General Comments:

Items exclude payments of cash collected on behalf of Affiliates.

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Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (c) Enter contract or agreement effective dates. (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.						
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year			
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)	
Altamont Infrastructure Company, LLC	Services Provided by FPL		S	146	3,948	
Ashtabula Wind II, LLC	Services Provided by FPL		S	146	2,445	
Ashtabula Wind III, LLC	Services Provided by FPL		S	146	1,814	
Ashtabula Wind, LLC	Services Provided by FPL		S	146	11,258	
Backbone Mountain Windpower, LLC	Services Provided by FPL		S	146	6,220	
Baldwin Wind Holdings, LLC	Services Provided by FPL		S	146	1,888	
Bayswater Peaking facility, LLC	Services Provided by FPL		S	146	101,973	
Blackwell Wind, LLC	Services Provided by FPL		S	146	2,496	
Blue Summit Wind, LLC	Services/Assets Provided by FPL		S	146	37,822	
Buffalo Ridge Wind Energy, LLC	Services Provided by FPL		S	146	2,378	
Butler Ridge Wind Energy Center, LLC	Services Provided by FPL		S	146	31,687	
Capricorn Ridge Wind II, LLC	Services Provided by FPL		S	146	21,961	
Capricorn Ridge Wind, LLC	Services Provided by FPL		S	146	53,419	
Cimarron Wind Energy, LLC	Services Provided by FPL		S	146	1,384	
ClearSky Power & Technology Fund I LLC	Services Provided by FPL		S	146	140,794	
Conestogo Wind, LP	Services Provided by FPL		S	146	410	
Crystal Lake Wind II, LLC	Services Provided by FPL		S	146	4,517	
Crystal Lake Wind III, LLC	Services Provided by FPL		S	146	23,124	
Crystal Lake Wind, LLC	Services Provided by FPL		S	146	12,953	
Day County Wind, LLC	Services Provided by FPL		S	146	10,012	
Delaware Mountain Wind Farm, LLC	Services Provided by FPL		S	146	40,275	
Desert Sunlight 250, LLC	Services Provided by FPL		S	146	8,205	
Desert Sunlight 300, LLC	Services Provided by FPL		S	146	10,498	
DG 1 Acquisition Co., LLC	Services Provided by FPL		S	146	69,893	
Diablo Winds, LLC	Services Provided by FPL		S	146	1,665	
ELK City II Wind, LLC	Services Provided by FPL		S	146	3,197	
ELK City Wind, LLC	Services Provided by FPL		S	146	19,032	
Ensign Wind, LLC	Services Provided by FPL		S	146	1,345	
ESI Sky River Limited Partnership	Services Provided by FPL		S	146	7,789	
ESI Vansycle Partners, L.P.	Services Provided by FPL		S	146	3,731	
Florida Southeast Connection, LLC	Project Development		S	146	1,779,911	

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Energy Cowboy Wind, LLC	Services Provided by FPL		S	146	25,443
FPL Energy Green Power Wind, LLC	Services Provided by FPL		S	146	11,251
FPL Energy Montezuma Wind, LLC	Services Provided by FPL		S	146	1,336
FPL Energy Sooner Wind, LLC	Services Provided by FPL		S	146	5,045
FPL Energy Burleigh County Wind, LLC	Services Provided by FPL		S	146	2,616
FPL Energy Cabazon Wind, LLC	Services Provided by FPL		S	146	4,408
FPL Energy Callahan Wind, LP	Services Provided by FPL		S	146	4,159
FPL Energy Cape, LLC	Services Provided by FPL		S	146	73,305
FPL Energy Hancock County Wind, LLC	Services Provided by FPL		S	146	7,420
FPL Energy Horse Hollow Wind II, LLC	Services Provided by FPL		S	146	25,251
FPL Energy Horse Hollow Wind, LLC	Services/Assets Provided by FPL		S	146	24,263
FPL Energy Illinois Wind, LLC	Services/Assets Provided by FPL		S	146	106,718
FPL Energy Maine Hydro, LLC	Services Provided by FPL		S	146	82,579
FPL Energy Marcus Hook, LP	Services/Assets Provided by FPL		S	146	202,399
FPL Energy Marcus Hook, LP	Services Received by FPL		P	232	2,623
FPL Energy MH50, L.P.	Services Provided by FPL		S	146	31,045
FPL Energy Mojave Operating Services, LLC	Services Provided by FPL		S	146	3,245
FPL Energy Mower County, LLC	Services Provided by FPL		S	146	2,942
FPL Energy New Mexico Wind, LLC	Services Provided by FPL		S	146	9,792
FPL Energy North Dakota Wind, LLC	Services Provided by FPL		S	146	10,203
FPL Energy Oklahoma Wind, LLC	Services/Assets Provided by FPL		S	146	25,366
FPL Energy Oliver Wind I, LLC	Services Provided by FPL		S	146	2,546
FPL Energy Pecos Wind I, LLC	Services/Assets Provided by FPL		S	146	16,404
FPL Energy Services, Inc.	Affiliate Management Fee		S	146	1,249,272
FPL Energy Services, Inc.	Services/Assets Provided by FPL		S	146	3,864,913
FPL Energy Services, Inc.	Services Provided by FPL		S	903	3,930
FPL Energy Services, Inc.	Services Received by FPL		P	232	10,982
FPL Energy Services, Inc.	Services Received by FPL		P	234	95,579
FPL Energy Services, Inc.	Services Received by FPL		P	242	28,080
FPL Energy Services, Inc.	Services Received by FPL		P	916	374,296
FPL Energy Solar Partners III-VII, LLC	Services Provided by FPL		S	146	9,640
FPL Energy South Dakota Wind, LLC	Services Provided by FPL		S	146	25,017
FPL Energy Stateline II Holdings, LLC	Services Provided by FPL		S	146	30,633
FPL Energy Upton Wind I, LLC	Services/Assets Provided by FPL		S	146	16,755
FPL Energy Vansycle, LLC	Services Provided by FPL		S	146	39,061
FPL Energy WPP 93 LP, LLC	Services Provided by FPL		S	146	7,506
FPL Energy Wyman IV, LLC	Services Provided by FPL		S	146	11,045
FPL Energy Wyman, LLC	Services Provided by FPL		S	146	43,786
FPL Energy Wyoming, LLC	Services Provided by FPL		S	146	2,027
FPL Fibernet, LLC	Affiliate Management Fee		S	146	2,883,680

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Fibernet, LLC	Pole Attachment Revenue		S	146	611,053
FPL Fibernet, LLC	Services Provided by FPL		S	146	11,381,578
FPL Fibernet, LLC	Tower Lease Revenue		S	146	156,022
FPL Fibernet, LLC	Fiber Network and Telephone Services		P	232	5,814,665
FPL Fibernet, LLC	Services Received by FPL		P	234	(5,128)
FPL Fibernet, LLC	Services Received by FPL		P	903	1,005
FPL Fibernet, LLC	Fiber Network and Telephone Services		P	910	1,203
FPL Fibernet, LLC	Services Received by FPL		P	922	2,159
FPL Fibernet, LLC	Fiber Network and Telephone Services		P	925	14,782
FPL Group International, Inc.	Transfer Pricing Activity		P	107	62,143
FPL Group International, Inc.	Transfer Pricing Activity		S	146	40,553
FPL Oliver Wind II, LLC	Services Provided by FPL		S	146	1,152
FPL Readi-Power, LLC	Services Provided by FPL		S	146	107,560
FPL Recovery Funding, LLC	Service and Admin Fees		S	146	451,000
FPL Services, LLC	Services Provided by FPL		S	146	2,421,750
FPLE Forney Pipeline, LLC	Services/Assets Received by FPL		P	232	9,657
FPLE Forney, LLC	Services/Assets Provided by FPL		S	146	523,919
Garden Wind, LLC	Services Provided by FPL		S	146	25,099
Generation Repair & Service, LLC	Services Provided by FPL		S	146	1,921
Genesis Solar, LLC	Services Provided by FPL		S	146	296,605
Gexa Energy, LP	Services Provided by FPL		S	146	171,650
Golden Winds Holdings, LLC	Services Provided by FPL		S	146	39,524
Gray County Wind Energy, LLC	Services Provided by FPL		S	146	5,953
Green Ridge Power, LLC	Services Provided by FPL		S	146	969
Green Ridge Services, LLC	Services Provided by FPL		S	146	850
Hatch Solar Energy Center I LLC	Services Provided by FPL		S	146	47,286
Hawkeye Power Partners, LLC	Services Provided by FPL		S	146	3,711
High Majestic Wind Energy Center, LLC	Services Provided by FPL		S	146	27,339
High Majestic Wind II, LLC	Services Provided by FPL		S	146	21,959
High Winds, LLC	Services Provided by FPL		S	146	9,503
Horse Hollow Generation Tie, LLC	Services Provided by FPL		S	146	10,981
Indian Mesa Wind Farm, LLC	Services Provided by FPL		S	146	2,401
Inventus Holdings, LLC	Services Provided by FPL		S	146	4,453
Jamaica Bay Peaking Facility, LLC	Services/Assets Provided by FPL		S	146	112,335
KPB Financial Corporation	Storm Fund Tax		P	234	416,978
KPB Financial Corporation	Storm Fund Bond Issue Admin Fees		P	234	277,027
KPB Financial Corporation	Services Provided by FPL		S	234	107,161
Lake Benton Power Partners II, LLC	Services Provided by FPL		S	146	16,625
Lamar Power Partners, LLC	Services/Assets Provided by FPL		S	146	349,686

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Lamar Power Partners, LLC	Services/Assets Received by FPL		P	553	809
Langdon Wind, LLC	Services Provided by FPL		S	146	15,427
Limon Wind II, LLC	Services Provided by FPL		S	146	21,914
Limon Wind III Holdings, LLC	Services Provided by FPL		S	146	10,959
Limon Wind III, LLC	Services/Assets Provided by FPL		S	146	32,964
Limon Wind, LLC	Services Provided by FPL		S	146	24,860
Logan Wind Energy, LLC	Services Provided by FPL		S	146	2,411
Lone Star Transmission, LLC	Affiliate Management Fee	Corporate Support Services Agreement dated 5/15/2013	S	146	900,842
Lone Star Transmission, LLC	Services Provided by FPL	Corporate Support Services Agreement dated 5/15/2013	S	146	903,799
Lone Star Transmission, LLC	Services Received by FPL	Corporate Support Services Agreement dated 5/30/2013	P	242	8,400
Lone Star Transmission, LLC	Services Received by FPL	Corporate Support Services Agreement dated 5/30/2013	P	234	1,869
Lone Star Transmission, LLC	Services Received by FPL	Corporate Support Services Agreement dated 5/30/2013	P	568	2,811
Lone Star Transmission, LLC	Services Received by FPL	Corporate Support Services Agreement dated 5/30/2013	P	821	9,938
Luz Solar Partners Ltd., III	Services Provided by FPL		S	146	41,496
Luz Solar Partners Ltd., IV	Services Provided by FPL		S	146	9,871
Luz Solar Partners Ltd., V	Services Provided by FPL		S	146	13,504
Luz Solar Partners Ltd., VI	Services Provided by FPL		S	146	1,739
Luz Solar Partners Ltd., VII	Services Provided by FPL		S	146	20,706
Luz Solar Partners, Ltd VIII	Services Provided by FPL		S	146	52,080
Luz Solar Partners, Ltd. IX	Services Provided by FPL		S	146	78,096
Mammoth Plains Wind Project, LLC	Services Provided by FPL		S	146	334
Mantua Creek Solar, LLC	Services Provided by FPL		S	146	1,635
McCoy Solar, LLC	Services Provided by FPL		S	146	22,906
Meyersdale Windpower, LLC	Services Provided by FPL		S	146	4,403
Mill Run Windpower, LLC	Services/Assets Provided by FPL		S	146	16,647
Minco Wind III, LLC	Services Provided by FPL		S	146	2,222
Minco Wind, LLC	Services Provided by FPL		S	146	7,999
Mojave 3/4/5, LLC	Services Provided by FPL		S	146	1,833
Mountain View Solar, LLC	Services Provided by FPL		S	146	3,499
New Hampshire Transmission, LLC	Affiliate Management Fee		S	146	79,681
New Hampshire Transmission, LLC	Services Provided by FPL		S	146	210,319
NextEra Energy Project Management, LLC	Services Provided by FPL		S	146	3,489,185
NextEra Energy Canada Holdings B.V.	Services Provided by FPL		S	146	1,060
NextEra Energy Capital Holdings Inc.	Services Received by FPL		P	143	269,457
NextEra Energy Capital Holdings, Inc.	Affiliate Management Fee		S	146	301,212
NextEra Energy Capital Holdings, Inc.	Services Provided by FPL		S	146	4,857,810
NextEra Energy Capital Holdings Inc.	Services Received by FPL		P	234	130,463

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
NextEra Energy DG Operations, LLC	Services Provided by FPL		S	146	2,607
NextEra Energy Duane Arnold, LLC	Services Provided by FPL		S	146	23,027
NextEra Energy Duane Arnold, LLC	Services/Assets Provided by FPL		S	146	8,729,901
NextEra Energy Duane Arnold, LLC	Services/Assets Received by FPL		P	232	23,134
NextEra Energy Duane Arnold, LLC	Department of Energy - 2013		P	234	447,297
NextEra Energy Duane Arnold, LLC	Services Received by FPL		P	234	99,564
NextEra Energy Duane Arnold, LLC	Support for Nuclear Operations		P	517	11,886
NextEra Energy Duane Arnold, LLC	Services Received by FPL		P	922	20,763
NextEra Energy Espana S.L.	Services Provided by FPL		S	146	40,198
NextEra Energy Gas Producing, LLC	Services Provided by FPL		S	146	23,674
NextEra Energy Global Holdings Cooperative UA	Services Provided by FPL		S	146	31,903
NextEra Energy Montezuma II Wind, LLC	Services Provided by FPL		S	146	21,098
NextEra Energy Operating Services, LLC	Services Received by FPL		P	242	28,800
NextEra Energy Point Beach, LLC	Services/Assets Provided by FPL		S	146	9,136,897
NextEra Energy Point Beach, LLC	Services Received by FPL		P	234	312,368
NextEra Energy Point Beach, LLC	Services Received by FPL		P	242	36,000
NextEra Energy Point Beach, LLC	Services Received by FPL		P	506	976
NextEra Energy Point Beach, LLC	Support for Nuclear Operations		P	517	28,227
NextEra Energy Point Beach, LLC	Support for Nuclear Operations		P	524	59,980
NextEra Energy Point Beach, LLC	Services/Assets Received by FPL		P	553	4,473
NextEra Energy Point Beach, LLC	Support for Nuclear Operations		P	922	108,344
NextEra Energy Power Marketing, LLC	Services Provided by FPL		S	146	2,218,771
NextEra Energy Project Management, LLC	Services Received by FPL		P	234	60,511
NextEra Energy Resources, LLC	Transfer Pricing Activity		P	107	62,165
NextEra Energy Resources, LLC	Services Received by FPL		P	131	4,123
NextEra Energy Resources, LLC	Affiliate Management Fee		S	146	67,376,791
NextEra Energy Resources, LLC	Services Provided by FPL		S	146	24,727,017
NextEra Energy Resources, LLC	Services Received by FPL		P	146	16,212
NextEra Energy Resources, LLC	Services Received by FPL		P	165	25,000
NextEra Energy Resources, LLC	Services Received by FPL		P	232	7,239
NextEra Energy Resources, LLC	Services Received by FPL		P	234	2,739,550
NextEra Energy Resources, LLC	Services Received by FPL		P	242	548,390
NextEra Energy Resources, LLC	Services Received by FPL		P	408	23,611
NextEra Energy Resources, LLC	Services Received by FPL		P	426	33,862
NextEra Energy Resources, LLC	Services Received by FPL		P	500	42,142
NextEra Energy Resources, LLC	Services Received by FPL		P	501	802,877
NextEra Energy Resources, LLC	Services Received by FPL		P	506	1,920,718
NextEra Energy Resources, LLC	Services Received by FPL		P	512	106,657
NextEra Energy Resources, LLC	Services Received by FPL		P	524	287,110
NextEra Energy Resources, LLC	Services Received by FPL		P	528	37,690

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Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
NextEra Energy Resources, LLC	Services Received by FPL		P	546	36,250
NextEra Energy Resources, LLC	Services Received by FPL		P	549	104,767
NextEra Energy Resources, LLC	Services Received by FPL		P	553	21,142
NextEra Energy Resources, LLC	Services Received by FPL		P	557	1,691
NextEra Energy Resources, LLC	Services Received by FPL		P	560	181,226
NextEra Energy Resources, LLC	Services Received by FPL		P	580	57,573
NextEra Energy Resources, LLC	Services Received by FPL		P	588	26,814
NextEra Energy Resources, LLC	Services Received by FPL		P	908	15,741
NextEra Energy Resources, LLC	Services Received by FPL		P	910	95,956
NextEra Energy Resources, LLC	Services Received by FPL		P	921	5,301
NextEra Energy Resources, LLC	Services Received by FPL		P	922	1,843,287
NextEra Energy Resources, LLC	Services Received by FPL		P	923	17,372
NextEra Energy Seabrook, LLC	Services Provided by FPL		S	146	3,200
NextEra Energy Seabrook, LLC	Services/Assets Provided by FPL		S	146	8,434,909
NextEra Energy Seabrook, LLC	Services/Assets Received by FPL		P	232	72,164
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	234	735,107
NextEra Energy Seabrook, LLC	Services/Assets Received by FPL		P	236	13,202
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	242	9,600
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	517	269,843
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	520	48,585
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	524	645,619
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	528	15,873
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	530	4,146
NextEra Energy Seabrook, LLC	Support for Nuclear Operations		P	532	2,340
NextEra Energy Seabrook, LLC	Services Received by FPL		P	922	26,659
NextEra Energy Transmission, LLC	Affiliate Management Fee		S	146	292,239
NextEra Energy Transmission, LLC	Services Provided by FPL		S	146	1,133,833
NextEra Energy Transmission, LLC	Services Received by FPL		P	242	15,000
NextEra Energy Transmission, LLC	Services Received by FPL		P	561	5,807
NextEra Energy Transmission, LLC	Services Received by FPL		P	566	367
NextEra Energy Transmission, LLC	Services Received by FPL		P	588	4,022
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans Total		S	146	2,692,714
NextEra Energy, Inc.	Services Provided by FPL		S	146	592,151
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	228	138,235
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	232	4,926
NextEra Energy, Inc.	Services/Assets Received by FPL		P	232	50,000
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	234	1,644,823

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
NextEra Energy, Inc.	State Tax Payments		P	236	61,709
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	242	183,000
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	426	2,251,857
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	920	32,607,572
NextEra Energy, Inc.	Services Received by FPL		P	921	188,168
NextEra Energy, Inc.	Risk Management/Insurance		S	924	34,978
NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefit Plans		P	926	3,189,092
NextEra Fibernet, LLC	Affiliate Management Fee		S	146	174,447
NextEra Fibernet, LLC	Services Provided by FPL		S	146	122,135
NextEra Maine Operating Services, LLC	Services Provided by FPL		S	146	21,284
NextEra Maine Operating Services, LLC	Services Received by FPL		P	500	2,117
NextEra Operating Services, LLC	Services Provided by FPL		S	146	5,781
NextEra Operating Services, LLC	Services Received by FPL		P	234	111,667
NextEra Operating Services, LLC	Services Received by FPL		P	500	1,085
NextEra Operating Services, LLC	Services Received by FPL		P	506	29,166
NextEra Operating Services, LLC	Services Received by FPL		P	546	30,753
NextEra Operating Services, LLC	Services Received by FPL		P	568	1,877
NextEra Power Marketing, LLC	Services Received by FPL		P	234	238,135
NextEra Power Marketing, LLC	Services Received by FPL		P	426	928
NextEra Power Marketing, LLC	Services Received by FPL		P	501	273,775
NextEra Power Marketing, LLC	Services Received by FPL		P	922	224,297
NextEra Project Management, LLC	Services Received by FPL		P	234	320,404
NextEra Project Management, LLC	Services Received by FPL		P	506	36,174
NextEra Project Management, LLC	Services Received by FPL		P	517	167,219
NextEra Project Management, LLC	Services Received by FPL		P	524	373,534
NextEra Project Management, LLC	Services Received by FPL		P	546	329
NextEra Project Management, LLC	Services Received by FPL		P	907	6,067
NextEra Project Management, LLC	Services Received by FPL		P	908	2,785
NextEra Project Management, LLC	Services Received by FPL		P	922	475,044
North American Power Systems, LLC	Services Provided by FPL		S	146	117,293
North American Power Systems, LLC	Services/Assets Received by FPL		P	234	33,030
North Jersey Energy Associates, A Limited Partnership	Services/Assets Provided by FPL		S	146	381,433
North Sky River Energy, LLC	Services Provided by FPL		S	146	14,325
Northeast Energy Associates, A Limited Partnership	Services/Assets Provided by FPL		S	146	55,381
Northern Colorado Wind Energy, LLC	Services Provided by FPL		S	146	22,839
Osceola Windpower, LLC	Services Provided by FPL		S	146	29,586
Osceola Windpower II, LLC	Services Provided by FPL		S	146	933

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FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"P" or "S" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Palo Duro Wind Energy, LLC	Services Provided by FPL		S	146	772
Palo Duro Wind Project Holdings, LLC	Services Provided by FPL		S	146	1,593
Paradise Solar Urban Renewal, L.L.C.	Services Provided by FPL		S	146	1,020
Peetz Logan Interconnect, LLC	Services Provided by FPL		S	146	395
Peetz Table Wind Energy, LLC	Services Provided by FPL		S	146	13,089
Pennsylvania Windfarms, LLC	Services Provided by FPL		S	146	850
Perrin Ranch Wind, LLC	Services Provided by FPL		S	146	56,571
Pheasant Run Wind Holdings II, LLC	Services Provided by FPL		S	146	16,677
Post Wind Farm, LP	Services Provided by FPL		S	146	4,438
Red Mesa Wind Investments, LLC	Services Provided by FPL		S	146	9,787
Seiling Wind II, LLC	Services Provided by FPL		S	146	10,886
Seiling Wind, LLC	Services Provided by FPL		S	146	22,320
Smart Energy Capital, LLC	Services Provided by FPL		S	146	14,827
Somerset Windpower, LLC	Services Provided by FPL		S	146	8,530
Steele Flats Wind Project, LLC	Services Provided by FPL		S	146	1,582
Story Wind, LLC	Services Provided by FPL		S	146	30,281
Tuscola Bay Wind, LLC	Services Provided by FPL		S	146	5,826
Tuscola Wind II, LLC	Services Provided by FPL		S	146	2,781
US Southeastern Gas Infrastructure, LLC	Services Provided by FPL		S	146	213,389
USG Midstream Bakken I, LLC	Services Provided by FPL		S	146	572,645
USG Properties Eagle Ford IV, LLC	Services Provided by FPL		S	146	2,274
Vasco Winds, LLC	Services Provided by FPL		S	146	23,778
Waymart Wind Farm, LP	Services Provided by FPL		S	146	26,452
Wessington Wind Energy Center, LLC	Services Provided by FPL		S	146	28,556
West Texas Wind Energy, LLC	Services/Assets Provided by FPL		S	146	23,693
White Oak Energy, LLC	Services Provided by FPL		S	146	24,987
Wilton Wind II, LLC	Services Provided by FPL		S	146	22,524
Windlogics Inc.	Services Provided by FPL		S	146	94,725
Windlogics Inc.	Services Received by FPL		P	232	100,901
Windlogics Inc.	Load Forecasting Services		P	560	91,750
Wolf Ridge Wind, LLC	Services Provided by FPL		S	146	25,630

Footnotes and General Comments:

Note 1: Services primarily provided by FPL include accounting, financial, consulting, human resources systems and programs, education and training, land management, legal, payroll, management and administrative, computer services, printing and duplicating, physical facilities, software maintenance and license fees.

Note 2: Services provided to affiliates are recorded in FERC account 146 (Accounts Receivable from Associated Companies). In FPL records, activity is netted at the GAAP account level before the balances are translated to FERC accounts, therefore the FERC account offset to account 146 is not separately identifiable.

Note 3: Column (c) Relevant Contract or Agreement and Effective Date - all activity between FPL and its affiliates is in accordance with FPL's Cost Allocation Manual (CAM)

General Comments:

Items exclude payments of cash collected on behalf of Affiliates.
Items exclude FPL Consolidating Entities.

Analysis of Diversification Activity							
Assets or Rights Purchased from or Sold to Affiliates							
Florida Power & Light Company							
For the Period Ended December 31, 2014							
Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Purchases/Transfers from Affiliates:							
FPLE Forney, LLC	Retainer	10,097		10,097	9,657	9,657	YES
Lamar Power Partners, LLC	Switch: Pressure, Adjustable	93		93	318	93	YES
Lamar Power Partners, LLC	Switch: Pressure, Adjustable	93		93	318	93	YES
Lamar Power Partners, LLC	Pressure Switch	93		93	318	93	YES
Lamar Power Partners, LLC	Temperature Switch	93		93	444	93	YES
Lamar Power Partners, LLC	Terminal	93		93	4,725	93	YES
Lamar Power Partners, LLC	Switch	46		46	52	46	YES
Lamar Power Partners, LLC	Cable Assembly	299		299	314	299	YES
Lamar Power Partners, LLC	Kit:Scr	2,729		2,729	4,790	2,729	YES
NextEra Energy Duane Arnold, LLC	Recorder	8,424		8,424	18,433	8,424	YES
NextEra Energy Duane Arnold, LLC	Power Relay	1,516		1,516	8,138	1,516	YES
NextEra Energy Duane Arnold, LLC	O-Ring	2,502		2,502	5,104	2,502	YES
NextEra Energy Duane Arnold, LLC	Splice Reducer	55		55	11	11	YES
NextEra Energy Duane Arnold, LLC	Power Shield	10,728		10,728	10,692	10,692	YES
NextEra Energy Point Beach, LLC	Diaphragm	753		753	572	572	YES
NextEra Energy Point Beach, LLC	Relief Valve	8,220		8,220	10,643	8,220	YES
NextEra Energy Point Beach, LLC	Locking Lug	52		52	104	52	YES
NextEra Energy Point Beach, LLC	Helix Coil	1,881		1,881	1,982	1,881	YES
NextEra Energy Point Beach, LLC	Bushing Valve	60		60	45	45	YES
NextEra Energy Point Beach, LLC	Switch	567		567	716	567	YES
NextEra Energy Point Beach, LLC	Switch	2,185		2,185	1,980	1,980	YES
NextEra Energy Point Beach, LLC	Board	1,821		1,821	3,867	1,821	YES
NextEra Energy Seabrook, LLC	Relay Socket	205		205	928	205	YES
NextEra Energy Seabrook, LLC	Relay	364		364	1,307	364	YES
NextEra Energy Seabrook, LLC	O-Ring Lubricant Kit	810		810	800	800	YES
NextEra Energy Seabrook, LLC	O-Ring Kit	2,247		2,247	2,133	2,133	YES
NextEra Energy Seabrook, LLC	Switch	340		340	767	340	YES
NextEra Energy Seabrook, LLC	Overload Heater	875		875	62	62	YES
NextEra Energy Seabrook, LLC	Radiation Detector	31,475		31,475	29,150	29,150	YES
NextEra Energy Seabrook, LLC	Pump	44,601		44,601	43,014	43,014	YES
NextEra Energy Seabrook, LLC	Radiation Detector	9,299		9,299	16,920	9,299	YES
NextEra Energy, Inc	Turning Gear	50,000		50,000	109,561	50,000	YES
NextEra Energy, Inc	Compressor Casing	939,460		939,460	3,200,000	939,460	YES
NextEra Energy, Inc	Turbine Casing	2,678,338		2,678,338	3,500,000	2,678,338	YES
NextEra Energy, Inc	Fire Protection	64,607		64,607	400,000	64,607	YES
NextEra Energy, Inc	Accoustical Enclosure	156,570		156,570	500,000	156,570	YES
NextEra Energy, Inc	Turbine Lub Oil System	872,550		872,550	1,250,000	872,550	YES

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Florida Power & Light Company
For the Period Ended December 31, 2014

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Purchases/Transfers from Affiliates: (continued)							
NextEra Energy, Inc	Gas Turbine Air System	265,936		265,936	1,400,000	265,936	YES
NextEra Energy, Inc	Water Injection System	208,946		208,946	600,000	208,946	YES
NextEra Energy, Inc	Inlet Fogger System	1,372,642		1,372,642	3,400,000	1,372,642	YES
NextEra Energy, Inc	Water Wash System	30,448		30,448	225,000	30,448	YES
North American Power Systems	Bolt: Shoulder, Aft Mount	745		745	1,662	745	YES
North American Power Systems	Seal: Outer Fuel Nozzle	2,262		2,262	480	480	YES
North American Power Systems	Pin: Straight Head	89		89	25	25	YES
North American Power Systems	Pin: Seal	366		366	121	121	YES
North American Power Systems	Pin: Shroud	886		886	98	98	YES
North American Power Systems	Pin: Shroud	939		939	916	916	YES
North American Power Systems	Plate: Locking, Right Side Shoulder	125		125	345	125	YES
North American Power Systems	Plug: Boroscope, 1st Stage Shroud	152		152	58	58	YES
North American Power Systems	Plug: Boroscope, 1st Stage Shroud	716		716	141	141	YES
North American Power Systems	Seal: Braided Rope, 168	480		480	584	480	YES
North American Power Systems	Seal: Shroud	36,595		36,595	41,246	36,595	YES
North American Power Systems	Seal: Shroud	82,434		82,434	91,975	82,434	YES
North American Power Systems	Seal: Shroud	13,154		13,154	17,677	13,154	YES
North American Power Systems	Seal: Shroud	13,154		13,154	17,677	13,154	YES
North American Power Systems	Seal: Shroud	13,154		13,154	17,677	13,154	YES
North American Power Systems	Seal: Shroud	13,154		13,154	17,677	13,154	YES
North American Power Systems	Seal: Shroud	17,101		17,101	22,980	17,101	YES
North American Power Systems	Seal: Shroud	17,101		17,101	22,980	17,101	YES
North American Power Systems	Seal: Shroud	17,101		17,101	22,980	17,101	YES
North American Power Systems	Seal: Shroud	44,750		44,750	63,637	44,750	YES
North American Power Systems	Seal: Shroud	43,434		43,434	61,869	43,434	YES
North American Power Systems	Seal: Shroud	162		162	169	162	YES
North American Power Systems	Seal: Shroud	256		256	58	58	YES
North American Power Systems	Seal: Shroud	256		256	162	162	YES
North American Power Systems	Seal: Shroud	121		121	98	98	YES
North American Power Systems	Seal: Shroud	229		229	123	123	YES
North American Power Systems	Seal: Shroud	229		229	65	65	YES
North American Power Systems	Washer: Lock, Fuel Nozzle	347		347	63	63	YES
North American Power Systems	Seal: Shroud	36		36	61	36	YES
North American Power Systems	Gasket: Spiral Wound	949		949	926	926	YES
North American Power Systems	Bolt: Forward Mount Support	608		608	115	115	YES
North American Power Systems	Plate: Locking, Left Side Shoulder, Aft	165		165	294	165	YES
North American Power Systems	Retainer: Aft, Side Seal, 14	2,938		2,938	5,659	2,938	YES
North American Power Systems	Plate: Locking, Transition Piece, Forward	78		78	65	65	YES

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Florida Power & Light Company
For the Period Ended December 31, 2014

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Purchases/Transfers from Affiliates: (continued)							
North American Power Systems	Plate: Locking, Forward, Mount	54		54	50	50	YES
North American Power Systems	Blade: Compressor, Stationary, 13th Stage	189		189	974	189	YES
Northeast Energy Associates L.P.	Steam Trap	3,210		3,210	3,451	3,210	YES
Northeast Energy Associates L.P.	Relay	438		438	447	438	YES
Northeast Energy Associates L.P.	Contact	93		93	393	93	YES
Northeast Energy Associates L.P.	Washer	386		386	992	386	YES
	Total					7,100,007	

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Florida Power & Light Company
For the Period Ended December 31, 2014

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Sales to Affiliates:							
Blue Summit Wind, LP	Link - 15"	2,379		2,379	1,996	2,379	YES
Blue Summit Wind, LP	Shackle	566		566	465	566	YES
Blue Summit Wind, LP	Link - 12"	1,097		1,097	1,063	1,097	YES
Blue Summit Wind, LP	Wire	5,493		5,493	11,553	11,553	YES
Blue Summit Wind, LP	Aluminum Conductor	446		446	357	446	YES
FPL Energy Horse Hollow Wind, LLC	Fault Indicator	728		728	615	728	YES
FPL Energy Illinois Wind, LLC	Substation Line Sharing Switch	2,479		2,479	2,200	2,479	YES
FPL Energy Marcus Hook LLC	Relay	2,360		2,360	3,855	3,855	YES
FPL Energy Marcus Hook LLC	Rectifier	60		60	30	60	YES
FPL Energy Oklahoma Wind, LLC	Link Kit	156		156	99	156	YES
FPL Energy Pecos Wind I, LP	Trip Indicator	5,554		5,554	4,834	5,554	YES
FPL Energy Services Inc.	Cargo Van	4,272		4,272	5,830	5,830	YES
FPL Energy Upton Wind I LP	Con,Cu,Trm,Comp,Lug,Ring,#12-14,Stud#10	127		127	92	127	YES
FPL Energy Upton Wind I LP	Con,Cu,Trm,Comp,Lug,Ring,#14-16,Stud# 8	70		70	45	70	YES
FPL Energy Upton Wind I LP	Tie,Cbl,Nylon,Self Locking,5-3/4",Black	91		91	20	91	YES
FPL Energy Upton Wind I LP	Tie,Cbl,Nylon,Self Locking,2-1/2",Black	16		16	1	16	YES
FPL Energy Upton Wind I LP	Wire,Tie,#6,315' Spl,Sol,Sdb,Cu	136		136	98	136	YES
FPL Energy Upton Wind I LP	Cable,Cu,#14/41S,1/C,600V,Swbd Xlp Sis	370		370	270	370	YES
FPL Energy Upton Wind I LP	Con,Brz,Grd,Tap Lug,#6-#1,Max Thk 1/4"	23		23	20	23	YES
FPL Energy Upton Wind I LP	Meter,Volt/Ohm, True-Rms, Fluke-87	382		382	342	382	YES
FPL Energy Upton Wind I LP	Cvr,Multi-Rod,Polyethylene,Mini-Xena	866		866	756	866	YES
FPLE Forney, LLC	Switch	620		620	2,351	2,351	YES
FPLE Forney, LLC	Transmitter	3,110		3,110	2,742	3,110	YES
Jamaica Bay Peaking Facility	Security Camera	46		46	129	129	YES
Lamar Power Partners, LLC	Generator	10,074		10,074	8,933	10,074	YES
Lamar Power Partners, LLC	Seal Assembly	265		265	963	963	YES
Lamar Power Partners, LLC	Stud: Case Arr	206		206	152	206	YES
Lamar Power Partners, LLC	Shield: Radiation, Exhaust Thermocouple	1,105		1,105	726	1,105	YES
Lamar Power Partners, LLC	Key: Centerline, Generator Alignment	4,606		4,606	4,081	4,606	YES
Lamar Power Partners, LLC	Switch: Basic, 125 Vac	46		46	52	46	YES
Lamar Power Partners, LLC	Shield: Radiation, Exhaust Thermocouple	1,105		1,105	726	1,105	YES
Limon Wind III LLC	Fiber Modem	2,328		2,328	1,920	2,328	YES
Mill Run Windpower, LLC	Bushing, Feed Thru Device	2,888		2,888	2,532	2,888	YES
NextEra Energy Duane Arnold, LLC	Socket Connector	190		190	84	190	YES
NextEra Energy Duane Arnold, LLC	Fuse Block	71		71	10	71	YES
NextEra Energy Duane Arnold, LLC	3 Way Pilot Valve	2,320		2,320	2,273	2,320	YES
NextEra Energy Duane Arnold, LLC	O-Ring	80		80	35	80	YES
NextEra Energy Duane Arnold, LLC	O-Ring	25		25	4	25	YES

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

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Florida Power & Light Company
For the Period Ended December 31, 2014

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Sales to Affiliates: (continued)							
NextEra Energy Duane Arnold, LLC	O-Ring	24		24	1	24	YES
NextEra Energy Duane Arnold, LLC	TBD	124		124	15	124	YES
NextEra Energy Duane Arnold, LLC	Tubing	530		530	406	530	YES
NextEra Energy Duane Arnold, LLC	Compound Caulk Kit	3,550		3,550	3,480	3,550	YES
NextEra Energy Duane Arnold, LLC	Terminal Block	834		834	1,241	1,241	YES
NextEra Energy Duane Arnold, LLC	Cable	94,075		94,075	86,681	94,075	YES
NextEra Energy Duane Arnold, LLC	Cable	25,507		25,507	24,928	25,507	YES
NextEra Energy Duane Arnold, LLC	Relay - GE	3,754		3,754	4,223	4,223	YES
NextEra Energy Duane Arnold, LLC	O-Ring	37		37	27	37	YES
NextEra Energy Duane Arnold, LLC	Bellow	58		58	52	58	YES
NextEra Energy Duane Arnold, LLC	Gasket	17		17	3	17	YES
NextEra Energy Duane Arnold, LLC	Sealant	1,133		1,133	941	1,133	YES
NextEra Energy Duane Arnold, LLC	Printed Circuit Board	1,840		1,840	4,012	4,012	YES
NextEra Energy Duane Arnold, LLC	Insulation Kit	1,421		1,421	1,581	1,581	YES
NextEra Energy Duane Arnold, LLC	Terminal Block	99		99	49	99	YES
NextEra Energy Duane Arnold, LLC	Thermometer	275		275	261	275	YES
NextEra Energy Duane Arnold, LLC	Transmitter"Pressure, Gauge, Dpharp	1,215		1,215	1,125	1,215	YES
NextEra Energy Duane Arnold, LLC	Motor	495		495	3,875	3,875	YES
NextEra Energy Duane Arnold, LLC	Terminal Block	545		545	816	816	YES
NextEra Energy Duane Arnold, LLC	Sealand	1,113		1,113	732	1,113	YES
NextEra Energy Duane Arnold, LLC	Sealant	1,113		1,113	732	1,113	YES
NextEra Energy Point Beach, LLC	Gasket	63		63	24	63	YES
NextEra Energy Point Beach, LLC	Relay	1,769		1,769	878	1,769	YES
NextEra Energy Point Beach, LLC	Power Supply	17,817		17,817	16,202	17,817	YES
NextEra Energy Point Beach, LLC	Valve	666		666	933	933	YES
NextEra Energy Point Beach, LLC	Copper Gasket	6,263		6,263	6,888	6,888	YES
NextEra Energy Point Beach, LLC	O-Ring	642		642	531	642	YES
NextEra Energy Point Beach, LLC	DMC-2000	425		425	3,750	3,750	YES
NextEra Energy Point Beach, LLC	Retainer Seal	64,096		64,096	54,930	64,096	YES
NextEra Energy Point Beach, LLC	Globe Valve	7,267		7,267	6,343	7,267	YES
NextEra Energy Point Beach, LLC	Guage	3,307		3,307	4,200	4,200	YES
NextEra Energy Point Beach, LLC	Emergency Trip Valve	1,430		1,430	1,089	1,430	YES
NextEra Energy Point Beach, LLC	Sealant	1,113		1,113	732	1,113	YES
NextEra Energy Point Beach, LLC	Helix Coil	1,881		1,881	1,982	1,881	YES
NextEra Energy Seabrook, LLC	Relay	1,626		1,626	4,721	4,721	YES
NextEra Energy Seabrook, LLC	Lamp Assembly	508		508	240	508	YES
NextEra Energy Seabrook, LLC	Valve	531		531	385	531	YES
NextEra Energy Seabrook, LLC	Drive Assembly	2,699		2,699	2,272	2,699	YES

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

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Florida Power & Light Company
For the Period Ended December 31, 2014

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase or Sales Price	Title Passed Yes/No
Sales to Affiliates: (continued)							
NextEra Energy Seabrook, LLC	Sealant	2,030		2,030	1,775	2,030	YES
NextEra Energy Seabrook, LLC	Timing Relay	1,751		1,751	1,587	1,751	YES
NextEra Energy Seabrook, LLC	Connector	109		109	45	109	YES
NextEra Energy Seabrook, LLC	Relay	3,478		3,478	3,174	3,478	YES
NextEra Energy Seabrook, LLC	Relay	2,058		2,058	2,067	2,067	YES
NextEra Energy Seabrook, LLC	Gasket	583		583	469	583	YES
NextEra Energy Seabrook, LLC	Insulation Kit	962		962	890	962	YES
NextEra Energy Seabrook, LLC	Motor Connection Kit	920		920	928	928	YES
North Jersey Energy Associates, A Limited Partnership	Relay	671		671	510	671	YES
North Jersey Energy Associates, A Limited Partnership	Transmitter	1,745		1,745	1,520	1,745	YES
Northeast Energy Associates L.P.	Detector	1,181		1,181	6,303	6,303	YES
West Texas Wind Energy PA	Trip Indicator	2,133		2,133	1,813	2,133	YES
						356,063	

**Analysis of Diversification Activity
Employee Transfers**

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Florida Power & Light Company	NextEra Transmission, LLC	Director Business Services - T/S	Director Operations - T/S NEET	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Manager Project Development	Director, Project Development	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Attorney	Director Development - NextEra	Permanent
Florida Power & Light Company	NextEra DG Operations, LLC	Development Manager - EMT	Project Manager Development	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Attorney	Managing Attorney	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Business Services Specialist - PD	Leader Business Services - PD	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Manager Project Development	Associate Project Mgr	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Principal Compliance Analyst	Senior Business Manager Compliance	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Fleet PI & Trending Coordinator	Principal PGD Engineer	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Administrative Technician	Executive Administrative Assistan	Permanent
Florida Power & Light Company	FPL FiberNet, LLC	Pwr Billing Rep II	Sr Customer Accounting Representative	Permanent
Florida Power & Light Company	WindLogics Inc	Director ISC Support Services	Director of Engineering and Technology	Permanent
Florida Power & Light Company	NextEra Point Beach	N Operations Asst Manager - Support	N Operations Site Director	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Sr PGD Central Maintenance Specialist	PGD Sr Central Maintenance Planner	Permanent
Florida Power & Light Company	NextEra Power Mktg	Accounting Manager	Accounting Manager - NextEra	Permanent
Florida Power & Light Company	NextEra Project Mgmt	N Engineer I	N Engineer Senior	Permanent
Florida Power & Light Company	NextEra Operating Srvs	N Cost Analyst Associate	PGD Business Services Tech NextEra	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer II - T/S	Sr Engineer - T/S	Permanent
Florida Power & Light Company	NextEra Operating Srvs	Sr PGD Business Services Tech	PGD Business Services Tech NextEra	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Engineer	Principal PGD Engineer	Permanent
Florida Power & Light Company	NextEra Energy, Inc.	Sr Executive Administrative Assistan	Sr Executive Administrative Assistan	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Operations Specialist	Sr PGD Production Assurance Specialist	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Production Manager II	PGD Regional Plant General Manager	Permanent
Florida Power & Light Company	NextEra Energy, Inc.	Sr Executive Administrative Assistan	Sr Executive Administrative Assistan	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Environmental Project Manager - T/S	Environmental Services Project Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Environmental Specialis	PGD Technical Services Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Principal Financial Analsy	Sr Accountant	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Intermediate Internal Auditor	Attorney	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Quality Program Manager	Quality Director	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	IT Business Systems Analyst A	Fleet Services Program Spec I - PD	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Engineer	PGD Engineer	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Black Belt Project Manager	Senior Business Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer I - T/S	Engineer I - T/S	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Associate Prod Assurance Spec	IM PGD Technical Services Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Business Services Specialist I - PD	Sr Accountant	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Environmental Specialis	Environmental Specialis	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Director - Construction	Director - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Chemist Central Lab	Sr Chemist Central Lab - Nextera	Permanent
Florida Power & Light Company	NextEra Energy Seabrook, LLC	N Plant General Manager	VP Seabrook Nuclear Power Plant	Permanent

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**Analysis of Diversification Activity
Employee Transfers**

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Florida Power & Light Company	NextEra Energy Resources, LLC	Rotational Assignment - FPL	Principal PGD Engineer	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Plant/Staff Technician Senior	Land Services Technician	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sourcing Specialist I	Sourcing Specialist I	Permanent
Florida Power & Light Company	FPL FiberNet, LLC	Nuclear Sr Plant / Staff Technician	Service Delivery Specialist-FBN	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Sourcing Specialist	Sr PGD Production Assurance Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Director HR Payroll Cost & Performance	Rotational Assignment	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Production Assurance Specialist	Sr PGD Technical Services Specialist	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Senior Environmental Specialist	Environmental Services Project Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Supply Chain Analyst - NSC	N Engineering Analyst Senior	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	PGD Central Maintenance Specialist	Senior Professional - Construction	Permanent
Florida Power & Light Company	NextEra Operating Srvs	Senior Compliance Analyst	PGD Business Analyst	Permanent
Florida Power & Light Company	NextEra Power Mktg	Intermediate Internal Auditor	Principal Derivative Accountant	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Assistant Treasurer	Executive Director - NEP	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Manager - Construction	Manager - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Payment Support Analyst II - PD	Assoc Business Services Specialist - PD	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Engineer Senior	N Engineering Supervisor	Permanent
Florida Power & Light Company	NextEra Operating Srvs	Operations Leader - T/S	Field Operations Leader - NEER T/S	Permanent
Florida Power & Light Company	Lone Star Transmission, LLC	Technology Technician II - T/S	Engineer II Control Center	Permanent
Florida Power & Light Company	NextEra DG Operations, LLC	PGD Engineer	Sr Engineer	Permanent
Florida Power & Light Company	FPL FiberNet, LLC	Engineer II - T/S	Project Manager - FiberNet	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Manager Business Services - PD	Rotational Assignment - Compensation	Permanent
Florida Power & Light Company	FPL Energy Services, Inc	Administrative Technician	Associate Accountant	Permanent
Florida Power & Light Company	NextEra Operating Srvs	PGD Plant Technician	PGD Business Services Tech NextEra	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Sr Regulatory Affairs Analyst	Sr Regulatory Affairs Analyst	Permanent
Florida Power & Light Company	NextEra Operating Srvs	PGD Central Maintenance Manager	Rotational Assignment	Permanent
Florida Power & Light Company	FPL FiberNet, LLC	Supervisor Customer Care Operations	Service Delivery Specialist-FBN	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Sr Communication Specialist	Sr Communication Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Regional PGD Central Maintenance GM	Regional PGD Central Maintenance GM	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Compliance Analyst-ISC	Compliance Analyst	Permanent
Florida Power & Light Company	NextEra Operating Srvs	Chemist Central Lab	Assoc PGD Business Srvs Tech NextEra	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Assoc Engineer - T/S	System Operator - NEER T/S	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Internal Auditor	Financial Analyst Proj Valuation	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Manager - Construction	Manager - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Manager - Construction	Manager - Construction	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Accountant I	Sr Accountant	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Accountant, Accounting Policy & A	Business Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer II - T/S	System Operator - NEER T/S	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Engineer Principal	Lead Professional - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Training Fleet Manager	Senior Business Manager	Permanent

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**Analysis of Diversification Activity
Employee Transfers**

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Florida Power & Light Company	NextEra Energy Resources, LLC	Intermediate Internal Auditor	Business Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Mgr of Finance	Prin Financial Analyst Proj Valuation	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Manager Project Management - T/S	Manager Project Management - T/S	Permanent
Florida Power & Light Company	NextEra DG Operations, LLC	IT Business Process Analyst	Marketing and Proposal Coordinator	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Director, Origination - EMT	Sr Dir Origination - Gas and Storage	Permanent
Florida Power & Light Company	NextEra Operating Srvs	Assoc Engineer - T/S	Engineer II - T/S	Permanent
Florida Power & Light Company	FPL Energy Services, Inc	Contractor Sales Specialist Associate	Contractor Sales Specialist Associate	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	PGD CAD Technician I	PGD CAD Technician I	Permanent
Florida Power & Light Company	NextEra Project Mgmt	External Affairs Manager	Director Community & Public Affairs	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Operations Specialist	PGD Production Assurance Leader	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Regulatory Affairs Analyst	Land Services Technician	Permanent
Florida Power & Light Company	WindLogics Inc	Business Systems Manager - Dsbn	Sr Manager - Utility Services	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Administrative Technician	PGD Safety Analyst	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Sourcing Leader - Rotation	Lead Professional - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Lead Financial Reporting Analyst	Reporting Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Tax Forecast Manager	Tax Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Engineer - T/S	Lead Professional - Construction	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Development Manager - EMT	Director, Business Development	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	HR Business Analyst II	Compensation Consultant I	Permanent
Florida Power & Light Company	NextEra Operating Srvs	PGD Technical Services Specialist	PGD Environmental Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Document Management Tech	Principal PGD Document Management Tech	Permanent
Florida Power & Light Company	NextEra Operating Srvs	PGD Maintenance Specialist	PGD Central Maintenance Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Engineer I - T/S	System Operator - NEER T/S	Permanent
Florida Power & Light Company	NextEra Project Mgmt	Production Manager I	PGD Plant General Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Paralegal	Sr Paralegal	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	N Engineer II	N Engineer I	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Cost & Performance Leader	Cost & Performance Leader	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Director of Business Development EMT	Director - Construction	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Sourcing Specialist	Senior Sourcing Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Financial Analyst	Sr Financial Analyst	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Financial Analyst	Business Manager	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr PGD Production Assurance Specialist	Sr PGD Production Assurance Specialist	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Senior Sourcing Specialist	Senior Sourcing Specialist	Permanent
Florida Power & Light Company	NextEra Transmission, LLC	Sr Accountant	Principal Financial Analyst	Permanent
Florida Power & Light Company	NextEra Energy Resources, LLC	Sr Attorney	Sr Attorney	Permanent
Florida Power & Light Company	Florida Power & Light Company	Commercial Market Manager	Senior Product Manager FPLES	Permanent
Florida Power & Light Company	Florida Power & Light Company	Strategic Gas Sales Consultant	Development Manager - EMT	Permanent
Florida Power & Light Company	Florida Power & Light Company	Sales Consultant	Sales Consultant	Permanent
Florida Power & Light Company	Florida Power & Light Company	Sr Customer Accounting Representative	Administrative Technician	Permanent
Florida Power & Light Company	Florida Power & Light Company	Assoc Inventory Services Specialist	Inventory Services Specialist	Permanent
Florida Power & Light Company	Florida Power & Light Company	N Engineering Supervisor	N Engineering Supervisor	Permanent
Florida Power & Light Company	Florida Power & Light Company	N Engineering Analyst I	N Engineer Senior	Permanent
Florida Power & Light Company	Florida Power & Light Company	Managing Attorney	VP Corporate Real Estate	Permanent

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*Analysis of Diversification Activity
Employee Transfers*

FLORIDA POWER & LIGHT COMPANY

For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
NextEra Energy Resources, LLC	Florida Power & Light Company	Associate Business Manager - Spain	Quantitative Analyst	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Executive Administrative Assistant	Executive Administrative Assistant	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Business Manager	Sourcing Leader	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Executive Director Development NextEra	Sr Director, Origination - EMT	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	N Engineering Supervisor	Manager Technical Services	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Quality Project Manager - Lead	Quality Project Manager - Lead	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Associate FPDC Engineering Operator	Power Coordinator I - T/S	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr PGD Production Assurance Specialist	Sr PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Production Assurance Specialist	PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sourcing Specialist I	Supply Chain Supervisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	IT Systems Administrator P	Sr PGD Technical Services Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr PGD Production Assurance Specialist	Sr PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sourcing Specialist II	Supply Chain Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	FPDC Engineering Operator	Pipeline Controller	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Chemist Central Lab - Nextera	Associate Chemist Central Lab	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Production Assurance Specialist	Sr PGD Technical Services Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Associate HR Consultant	Associate HR Consultant	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sourcing Specialist I	Assoc Supply Chain Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Supervisor Project Valuation - NextEra	Manager Financial Analysis	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Technical Services Leader	Sr PGD Maintenance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Leader Business Services - PD	Manager Business Services - PD	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	System Operator - NEER T/S	PGD Engineer	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Systems Administrator S	Sr PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Engineer	PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Senior Business Manager	Manager Project Development	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Recruiting & Placement Specialist I	Recruiting & Placement Specialist I	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr PGD Production Assurance Specialist	PGD Operations Leader	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Compliance Specialist I - T/S	Engineer I - T/S	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	N QC Specialist Principal	N Engineering Supervisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Tax Analyst	Tax Project Manager	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Associate Chemist Central Lab - Nextera	Associate Chemist Central Lab	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Paralegal	Paralegal	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounting Technician	Assoc Supply Chain Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sourcing Specialist I	Supply Chain Analyst - NSC	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Tax Project Manager	Tax Project Manager	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounting Technician	Assoc Supply Chain Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Accountant	Sr Accountant	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Engineer	Sr PGD Maintenance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	IT Programmer Analyst S	PGD Principal Technical Srvs Spec	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	N Engineer I	N Engineer Senior	Permanent

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*Analysis of Diversification Activity
Employee Transfers*

FLORIDA POWER & LIGHT COMPANY

For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
NextEra Energy Resources, LLC	Florida Power & Light Company	Tax Analyst	Sr Tax Analyst	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Communication Specialist	N Project Manager	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Business Management Analyst - NextEra	PGD Business Services Leader	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Business Manager	Project Manager Development	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr Technical Specialist	I&C Spec Dgt - N	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Associate FPDC Engineering Operator	Engineer II - Dsbn	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Environmental Services Project Manager	Project Manager Development	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Central Maintenance Planner	PGD Central Maintenance Planner	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr HR Advisor	Sr HR Advisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounting Technician	Accounting Technician	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr HR Business Partner	Sr HR Business Partner	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Sr HR Advisor	Sr HR Advisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounts Payable Mgr - NextEra	Accounting Manager	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounts Payable Supervisor	Accounts Payable Supervisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Rotational Assignment	Sr PGD Production Assurance Specialist	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounts Payable Supervisor	Accounts Payable Supervisor	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Principal Attorney	Principal Attorney	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	PGD Central Maintenance Planner	PGD Sr Central Maintenance Planner	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Accounting Technician	Accounting Technician	Permanent
NextEra Energy Resources, LLC	Florida Power & Light Company	Attorney	Attorney	Permanent
NextEra Energy Seabrook, LLC	Florida Power & Light Company	N Engineering Site Director	N Engineering Site Director	Permanent
NextEra Energy Seabrook, LLC	Florida Power & Light Company	N Engineering Analyst Senior	N Engineering Analyst Sr- Boric Acids	Permanent
NextEra Energy Seabrook, LLC	Florida Power & Light Company	N Engineering Projects Manager	N Staff Engineer	Permanent
NextEra Energy Seabrook, LLC	Florida Power & Light Company	N QA Supervisor	N Project Manager	Permanent
NextEra Maine Op Svcs	Florida Power & Light Company	PGD Business Services Leader	PGD Business Services Leader	Permanent
NextEra Operating Svcs	Florida Power & Light Company	Sr PGD Environmental Specialist	Sr PGD Environmental Specialist	Permanent
NextEra Operating Svcs	Florida Power & Light Company	PGD Central Maintenance Specialist	Sr PGD Maintenance Specialist	Permanent
NextEra Operating Svcs	Florida Power & Light Company	Field Operations HV Technician II	Technician I - Dsbn	Permanent
NextEra Operating Svcs	Florida Power & Light Company	Field Operations Leader - NEER T/S	Control Center Operations Lead - Dsbn	Permanent
NextEra Operating Svcs	Florida Power & Light Company	Sr Production Technician	Sr PGD Maintenance Specialist	Permanent
NextEra Point Beach	Florida Power & Light Company	VP Point Beach Nuclear Power Plant	VP Fleet Support Services	Permanent
NextEra Point Beach	Florida Power & Light Company	N Operations Site Director	N CFAM-Outage	Permanent
NextEra Point Beach	Florida Power & Light Company	N Training Ops General Supervisor	N Training Fleet Manager	Permanent
NextEra Point Beach	Florida Power & Light Company	N Engineering Analyst Senior	PGD Principal Technical Svcs Spec	Permanent
NextEra Point Beach	Florida Power & Light Company	IT Project Manager S	IT Business Solutions Manager	Permanent
NextEra Point Beach	Florida Power & Light Company	Supervisor Communication	N Project Manager	Permanent

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*Analysis of Diversification Activity
Employee Transfers*

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2014

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
NextEra Power Mktg	Florida Power & Light Company	Manager of Quantitative Analysis PMI	Director Investor Relations	Permanent
NextEra Power Mktg	Florida Power & Light Company	Senior Derivative Accountant	Principal Compliance Analyst	Permanent
NextEra Power Mktg	Florida Power & Light Company	Sr Accountant	Sr Accountant	Permanent
NextEra Power Mktg	Florida Power & Light Company	Trading Risk Analyst	Associate Project Developer	Permanent
NextEra Project Mgmt	Florida Power & Light Company	PGD Sr Central Maintenance Planner	PGD Sr Central Maintenance Planner	Permanent
NextEra Project Mgmt	Florida Power & Light Company	N Engineer Senior	N Engineer Senior	Permanent
NextEra Project Mgmt	Florida Power & Light Company	N Engineer Senior	N Outage Supervisor	Permanent
NextEra Project Mgmt	Florida Power & Light Company	Sr HR Business Partner	Sr HR Business Partner	Permanent
NextEra Project Mgmt	Florida Power & Light Company	Sr HR Advisor	Sr HR Advisor	Permanent
NextEra Project Mgmt	Florida Power & Light Company	N Staff Engineer	N Staff Engineer	Permanent
NextEra Project Mgmt	Florida Power & Light Company	Sr HR Advisor	Sr HR Advisor	Permanent
NextEra Transmission, LLC	Florida Power & Light Company	Director Operations - T/S NEET	Sr Director Emergency Preparedness - PD	Permanent
NextEra Transmission, LLC	Florida Power & Light Company	Sr Financial Analyst	HRCS Finance Project Lead	Permanent

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Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility

Florida Power & Light Company
For the Year Ended December 31, 2014

Provide the following information regarding all non-tariffed services and products provided by the utility.

Description of Product or Service	Account No.	Regulated or Non-regulated
Miscellaneous Service Revenues	451.000	Regulated
Miscellaneous Service Revenues - Current Diversion	451.001	Regulated
Miscellaneous Service Revenues - Initial Service Charges	451.002	Regulated
Miscellaneous Service Revenues - Connection Service Charges	451.003	Regulated
Miscellaneous Service Revenues - Return Payment Charges	451.004	Regulated
Miscellaneous Service Revenues - Reconnect Service Charges	451.005	Regulated
Miscellaneous Service Revenues - Job Orders	451.100	Regulated
Miscellaneous Service Revenues - Qualifying Facilities Interconnection Charges	451.100	Regulated
Rent from Electric Utility Plant	454.000	Regulated
Rent from Electronic Utility Plant - Affiliates	454.020	Regulated
Rent from Future Use Property	454.100	Regulated
Rent from Leased Plant In Service Property	454.200	Regulated
Rent from Cable TV Attachments	454.300	Regulated
Rent from Pole Attachments	454.400	Regulated
Other Electric Revenues	456.000	Regulated
Reclamation and Salvage Revenue	456.000	Regulated
Bill Statement Advertising Revenues	456.000	Regulated
Revenue Enhancement Contract Fees	456.000	Regulated
Development & Construction Performance Contract Revenues	456.000	Regulated
JEA Reimbursement - 500 KV Line	456.000	Regulated
Royalty Revenues - Power Generation Technical Services	456.000	Regulated
Regulation Service Revenue	456.145	Regulated
Use Charge Recoveries - OUC & FMPA	456.400	Regulated

Analysis of Diversification Activity
Nonutility Property (Account 121)

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Florida Power & Light Company
For the Year Ended December 31, 2014

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by
 - (1) previously devoted to public service, or
 - (2) other property nonutility property.

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
1 PROPERTY PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
2 Dade County-Turkey Point Transmission Right-of-Way (Transferred 1972)	338,275		338,275
3 Broward County-Andytown Switching Station (Transferred 1995)	658,345		658,345
4 Manatee County-Bradenton U.S. 41 and Buckeye Rd.(Transferred 1986)	272,421		272,421
5 Duval/Bradford Counties-Bradford-Duval#2 Right-of-Way (Transferred 1992)	408,648		408,648
6 Volusia County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	359,069	(62,059)	297,010
7 St. Johns County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	213,851	(112,772)	101,079
8 Martin County-Tequesta Substation Site (Transferred 1992)	116,288		116,288
9 Flagler County-Bunnell-Angela Right-of-Way (Transferred 1992)	198,581		198,581
10 Indian River County-Sebastian Service Center (Transferred 1999)	109,082		109,082
11 Flagler County-Substation Site (Transferred 1999)	553,043		553,043
12 Brevard County-Wickham Substation (Transferred 2001)	747,944		747,944
13 Brevard County-Eaugallie Section (Transferred 2001)	203,807		203,807
14 Palm Beach County-Alexander Substation(Transferred 1996)	198,112		198,112
15 Broward County-Harmony Substation Site (Transferred 2005)	1,590,303		1,590,303
16 Palm Beach County- Terminal Substation (Transferred 2005)	224,105		224,105
17 Dade-Farmers Subs (Transferred 2008)	202,879		202,879
18 Rinker Substation (Transferred 2013)	601,808	(470,012)	131,796
19			
20			
21 OTHER NON-UTILITY PROPERTY:			
22 Dade County-Dade Davis Transm. Right-of-Way at SW 104 St. & 127 Ave.	125,815		125,815
23 Flagami Settlement (Transferred 2009)	5,214,690	(270,892)	4,943,798
24			
25			
26 MINOR ITEMS PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
27 Classified from Future Use to Non-Utility 12/2008	912,964	(108,651)	804,313
28 Sales of Land & Land Rights			
29 Transfer from 101 to 121	0		0
30 Transfer from 121 to 105	0		0
31 Transfer from 105 to 121	0		0
32			
33			
34 MINOR ITEMS - OTHER NONUTILITY PROPERTY:	111,917		111,917
35			
36			
	TOTALS:		
	6,996,561	(644,843)	6,351,718
	TOTALS:		
	5,340,505	(270,892)	5,069,613
	TOTALS:		
	912,964	(108,651)	804,313
	TOTALS:		
	111,917		111,917
	GRAND TOTAL:		
	13,361,947	(1,024,386)	12,337,561

Number of Electric Department Employees

FLORIDA POWER & LIGHT COMPANY

For the Year Ended December 31, 2014

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2014
2. Total Regular Full-Time Employees	8,623
3. Total Part-Time and Temporary Employees	63
4. Total Employees	8,686

Details

Note: The above numbers do not include temporary employees to remain consistent with the company's 10-K filing.

Analysis of Diversification Activity
Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Florida Power & Light Company
For the Year Ended December 31, 2014

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item	Amount
1	(a) Miscellaneous Amortization - Account 425:	0
2		
3	(b) Miscellaneous Income Deductions - Account 426:	
4		
5	Donations - Account 426.1	
6		
7	Miami Dade County	262,221
8		
9	The Salvation Army	369,201
10		
11	Miscellaneous	2,314,480
12		
13	Total Account 426.1	2,945,901
14		
15	Life Insurance - Account 426.2	0
16		
17	Penalties - Account 426.3	40,000
18		
19	Expenditures for Certain Civic, Political and Related Activities - Account 426.4	
20		
21	Lobbying Expenses	7,288,043
22		
23	Salary and Expenses of FPL Employees in Connection with Civic & Legislative Matters	4,103,271
24		
25	Executive and Employee Performance Incentives	1,215,665
26		
27	Professional Services	6,089,804
28		
29	Total Account 426.4	18,696,783
30		
31	Other Deductions - Account 426.5	
32		
33	Community Services	3,470,010
34		
35	Marketing and Communications	8,717,961
36		
37	Contractor Charge Adjustment	(2,602,083)
38		
39	Miscellaneous	1,656,830
40		
41	Total Account 426.5	11,242,718

Analysis of Diversification Activity
Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Florida Power & Light Company
For the Year Ended December 31, 2014

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item	Amount
1		
2	(c) Interest on Debt to Associated Companies - Account 430:	0
3		
4	(d) Other Interest Expense - Account 431:	
5		
6	Commercial Paper (Various Rates)	424,266
7		
8	Credit Line Commitment Fees (Various Rates)	6,722,867
9		
10	Customer Deposits*	9,189,574
11		
12	FMPA and OUC	85,666
13		
14	Interest Elmore Lit Reserve	(351,506)
15		
16	Interest on Customer Overbillings	6
17		
18	Other Tax Audits (Various Rates)	5,606,279
19		
20	St. Johns River Power Park- Purchase Power Agreement (Various Rates)	(3,327)
21		
22	Collateral Interest to Counterparties	68
23		
24	Interest on Unclaimed Property	298
25		
26	Robert W. Scherer Power Plant - Purchase Power Agreement (Various Rates)	1,744
27		
28		
29	Total Account 431	21,675,934
30		
31		
32		
33		
34		
35		
36		
37	*Non-residential customers with cash deposits who have had 23 months or more of continuous	
38	service and have maintained a prompt payment record during the last 12 months are entitled	
39	to receive interest at the simple rate of 3% per annum. All other customers with cash deposits	
40	receive interest at the simple rate of 2% per annum.	
41		

Budgeted and Actual In-Service Costs of Nuclear Power Plant

**Florida Power & Light Company
For the Year Ended December 31, 2014**

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

Item

Plant Name: Turkey Point 6 & 7

	Actual Costs as of December 31, 2014	Remaining Budgeted Costs To Complete Plant		Total Estimated In-Service Cost		Estimated Cost Provided in the Petition for Need determination	
		Low Range	High Range	Low Range	High Range	Low Range	High Range
Site Selection	\$ 6,118,105	\$ -	\$ -	\$ 6,118,105	\$ 6,118,105	\$ 8,000,000	\$ 8,000,000
Pre-Construction (d)	\$ 215,472,357	\$ 89,037,576	\$ 121,705,540	\$ 304,509,934	\$ 337,177,897	\$ 465,000,000	\$ 465,000,000
Construction	\$ -	\$ 10,149,263,190	\$ 14,906,444,521	\$ 10,149,263,190	\$ 14,906,444,521	\$ 8,149,000,000	\$ 12,124,000,000
AFUDC & Carrying Charges (b)(c)(d)(e)	\$ 32,493,666	\$ 3,208,114,024	\$ 4,711,827,136	\$ 3,240,607,690	\$ 4,744,320,802	\$ 3,461,000,000	\$ 5,160,000,000
Total	\$ 254,084,128	\$ 13,446,414,790	\$ 19,739,977,197	\$ 13,700,498,918	\$ 19,994,061,325	\$ 12,083,000,000	\$ 17,757,000,000

Notes:

- a) Actual Sunk costs represent costs incurred on the project as of December 31, 2014. This amount does not include any termination or other cancellation costs that could be incurred in the event of project cancellation or deferral.
- b) Carrying Charges on over/under recoveries are not included as part of Sunk Costs.
- c) AFUDC is calculated on the non-incremental costs total company and includes carrying charges.
- d) Totals may not add due to rounding.
- e) Actual AFUDC through December 31, 2014 represents the retail jurisdictional portion.

Budgeted and Actual In-Service Costs of Nuclear Power Plant

Florida Power & Light Company
For the Year Ended December 31, 2014

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per FPSC Rule 25-6.0423(8)(f)

Item

Plant Name: St. Lucie Units 1 & 2 and Turkey Point Units 3 & 4 Extended Power Uprates

	Actual Costs as of 12/31/2014	Remaining Budgeted Costs To Complete Plan in 2015	Total Estimated Cost of Plant	Estimated Cost Provided in the Petition for Need Determination (c)
Site Selection	\$0	\$0	\$0	\$0
Pre-Construction	\$0	\$0	\$0	\$0
Construction (a)	\$3,117,313,310	\$0	\$3,117,313,310	\$1,446,304,000
AFUDC, Carrying Charges, & Interest (b)	\$270,072,037	(\$233,151) (d)	\$269,838,886	\$351,696,000
Total	\$3,387,385,347	(\$233,151)	\$3,387,152,196	\$1,798,000,000

Notes:

- (a) Represents actual costs, recoverable O&M, net book value of retirements (NBV) less salvage, removal costs, asbestos, and non-incremental costs on a total company basis (net of participants).
- (b) Carrying Charges and interest are those filed on the T-3, T-3a, and T-4 NFR Schedule in Docket No. 090009-EI for 2008, Docket No. 110009-EI for 2009 & 2010, Docket No. 120009-EI for 2011, Docket No. 130009-EI for 2012, Docket No. 140009-EI for 2013 and Docket No. 150009-EI for 2014. AFUDC is on the non-incremental capital costs on a total company basis (net of participants).
- (c) Need determination values were calculated at 100% ownership and calculated AFUDC on the assumption that the EPU Project would accrue AFUDC until all Uprate units were placed into service in 2012.
- (d) Represents estimated carrying charges for the year 2015 resulting from over/under recoveries from prior years' true-ups .

* Totals may not add due to rounding

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 1/1/1
 Historical Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) Account Number	(2) Description	(3) Original Purchase Cost	(4) Test Year Revenues (All Accts. 454)	(5) Expense Amounts	(6) Net Revenues
1	NONE.					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Test Year Ended 12/31/15COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,
Rosemary Morley

Line No.	(1)	(2) 2013 Year	(3) 2014 Year	(4) 2015 Year	(5) 2016 Year	(6) 2017 Year
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)					
2	Power Production Expense	\$ 120.12	\$ 117.04	\$ 134.30	\$ 149.08	\$ 139.60
3	Transmission Expenses	\$ 19.64	\$ 20.96	\$ 21.94	\$ 15.20	\$ 14.64
4	Distribution Expenses	\$ 57.45	\$ 57.04	\$ 57.54	\$ 58.64	\$ 61.09
5	Customer Account Expenses	\$ 29.13	\$ 25.15	\$ 23.16	\$ 22.20	\$ 22.11
6	Customer Service Expenses	\$ 29.69	\$ 31.85	\$ 21.40	\$ 13.45	\$ 13.44
7	Sales Expenses	\$ 0.99	\$ 2.03	\$ 5.48	\$ 3.73	\$ 2.90
8	Administration & General Expenses	\$ 88.09	\$ 75.31	\$ 73.06	\$ 73.38	\$ 71.01
9	Total Other O & M Expenses	\$ 345.11	\$ 329.38	\$ 336.87	\$ 335.69	\$ 324.79
10						
11						
12	GROWTH INDICES					
13	Consumer Price Index	233.0	236.7	237.0	241.7	247.7
14	Average Customer	4,626,934	4,708,829	4,775,382	4,845,390	4,917,036
15	CPI Percent Increase	1.5%	1.6%	0.1%	2.0%	2.5%
16	Average Customer Percent Increase	1.1%	1.8%	1.4%	1.5%	1.5%
17	Index Percent CPI x Customer Growth	1.02432	1.03408	1.01537	1.03484	1.04005
18	Average Customer Increase	50,485	81,895	66,553	70,008	71,646
19						
20						
21	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:					
22	O & M Expense Less Fuel per KWH Sold	\$ 0.01522	\$ 0.01413	\$ 0.01382	\$ 0.01428	\$ 0.01410
23	Capital Cost per Installed Kilowatt of Capacity (Note A)	\$ 757.08	\$ 792.68	\$ 811.68	\$ 855.84	\$ 940.07
24	Revenue per KWH Sold	\$ 0.09471	\$ 0.09972	\$ 0.09605	\$ 0.08976	\$ 0.09276
25						
26						
27	AVERAGE NUMBER OF CUSTOMERS					
28	Residential	4,097,172	4,169,028	4,227,426	4,288,888	4,352,668
29	Commercial	516,499	525,591	532,731	540,219	547,024
30	Industrial	9,541	10,415	11,318	12,265	13,245
31	Street Lighting	3,503	3,571	3,684	3,799	3,882
32	Other Sales to Public Authorities (Note B)	219	224	223	220	217
33	Total	4,626,934	4,708,829	4,775,382	4,845,390	4,917,036
34						
35						
36						
37	Note (A): Based on the Summer Peak net capability rating.					
38	Note (B): Includes other, railroads & railways, and resale customers.					
39						

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the following statistical data for the company,
 by calendar year for the most recent 5 historical years.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Rosemary Morley, Manuel B. Miranda,
 Roxane R. Kennedy

Line No.	(1)	(2) Year 2011	(3) Year 2012	(4) Year 2013	(5) Year 2014	(6) Year 2015	(7) Average Annual Growth Rate
1	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2							
3	Peak Load MW	21,619	21,440	21,576	22,935	22,959	1.5%
4							
5	Peak Load Per Customer (KW)	4.75	4.68	4.66	4.87	4.81	0.3%
6							
7	Energy Sales (MWH)	105,503,202	104,462,721	104,942,046	109,763,891	116,430,432	2.5%
8							
9	Energy Sales Per Customer	23,203	22,826	22,681	23,310	24,381	1.2%
10							
11	Number of Customers (Average)	4,547,051	4,576,449	4,626,934	4,708,829	4,775,382	1.2%
12							
13	Installed Generating Capacity (MW) (Note A)	24,460	24,065	24,274	25,092	25,253	0.8%
14							
15	Population of Service Area	8,995,696	9,118,826	9,242,356	9,372,089	9,500,977	1.4%
16							
17	End of Year Miles of Distribution Lines	67,445	67,538	67,649	67,732	67,807	0.1%
18							
19	End of Year Miles of Jurisdictional Transmission Lines	6,722	6,727	6,825	6,887	6,897	0.6%
20							
21							
22							
23							
24	Note (A): Based on the Summer Peak net capability rating.						
25							

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021 - EI

Witness: Kathleen Slattery, Rosemary Morley

Line No.	(1) Description	(2) Test Year 2017			(6) Prior Year 2016			(9) Historical Year 2015			(12) Historical Year 2014			(14) Historical Year 2013
		Amount (\$000)	% Increase	CPI	Amount (\$000)	% Increase	CPI	Amount (\$000)	% Increase	CPI	Amount (\$000)	% Increase	CPI	Amount (\$000)
1	<u>Total Company Basis</u>													
2														
3	Gross Payroll (A)	1,077,342	1.54%	2.5%	1,061,003	-2.35%	2.0%	1,086,566	6.57%	0.1%	1,019,556	-4.25%	1.6%	1,064,850
4	Gross Average Salary (in whole dollars)	118,506	1.50%		116,761	-5.05%		122,970	6.71%		115,243	2.88%		112,019
5														
6	<u>Fringe Benefits</u>													
7														
8	Life Insurance	1,123	4.27%		1,077	-6.91%		1,157	2.03%		1,134	-5.10%		1,195
9	Medical Insurance	86,046	2.63%		83,837	2.75%		81,591	-5.19%		86,053	-2.79%		88,525
10	Pension Plan (ASC 715)	(60,529)	-5.45%		(57,400)	-4.71%		(54,820)	-15.10%		(47,630)	-55.57%		(7,310)
11	Employee Savings Plan	33,638	4.11%		32,310	-20.63%		40,707	8.24%		37,609	24.57%		30,192
12	Federal Insurance Contributions Act	67,765	1.54%		66,737	-2.54%		68,477	1.19%		67,670	-0.07%		67,715
13	Federal & State Unemployment Taxes	2,155	1.56%		2,122	41.47%		1,500	-35.46%		2,324	-12.93%		2,669
14	Worker's Compensation	6,004	0.02%		6,003	-7.65%		6,500	-1.52%		6,600	-12.71%		7,561
15	Other													
16	Educational Assistance	1,121	5.95%		1,058	29.98%		814	-13.59%		942	-3.68%		978
17	Employee Welfare	8,317	3.27%		8,054	10.18%		7,310	-33.94%		11,066	-13.84%		12,843
18	Post Retirement Benefits (ASC 715)	9,371	-2.72%		9,633	-8.60%		10,539	-4.64%		11,052	-13.07%		12,714
19	Post Employment Disability Benefit (ASC 712)	4,484	8.28%		4,141	105.00%		2,020	259.31%		(1,268)	-171.60%		1,771
20	Dental Insurance	4,745	5.07%		4,516	5.51%		4,280	-3.58%		4,439	-17.15%		5,358
21	Nuclear Child Development Center	75	0.00%		75	-6.95%		81	22.12%		66	-38.89%		108
22														
23	Sub Total-Fringes	164,315	1.33%		162,163	-4.70%		170,156	-5.50%		180,057	-19.73%		224,319
24														
25	Total Payroll and Fringes	1,241,657	1.51%		1,223,166	-2.67%		1,256,722	4.76%		1,199,613	-6.95%		1,289,169
26														
27	Average Employees	9,091	0.04%		9,087	2.84%		8,836	-0.12%		8,847	-6.93%		9,506
28														
29	Payroll and Fringes Per Employee	136,581	1.47%		134,606	-5.36%		142,227	4.89%		135,595	-0.02%		135,616
30														
31														
32														
33	(A) Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings.													

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl,
 Rosemary Morley,
 Robert E. Barrett, Jr.

Line No.	(1) DESCRIPTION	(2) 2014	(3) 2015	(4) 2016	(5) 2017
1					
2	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCLUDING CLAUSES AND OTHER COMMISSION ADJUSTMENTS)	1,334,849	1,377,806	1,381,226	1,396,152
3					
4	PERCENT CHANGE IN NON-FUEL OPERATIONS & MAINTENANCE EXPENSE OVER PREVIOUS YEAR	(6.55%)	3.22%	0.25%	1.08%
5					
6	PERCENT CHANGE IN CPI OVER PREVIOUS YEAR	1.61%	0.12%	1.99%	2.49%
7					
8	DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL OPERATIONS & MAINTENANCE EXPENSE	(8.16%)	3.10%	(1.74%)	(1.41%)
9					
10	TOTALS MAY NOT ADD DUE TO ROUNDING.				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

O & M BENCHMARK COMPARISON BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: For test year functionalized O & M expenses,
 provide the benchmark variances.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 160021-EI

WITNESS: Kim Ousdahl, Rosemary Morley,
 Robert E. Barrett, Jr.

(\$000)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	FUNCTION	TEST YEAR TOTAL COMPANY PER BOOKS	O & M ADJUSTMENTS (A)	ADJUSTED TEST YEAR O & M	2013 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (5) x (6)	UNADJUSTED BENCHMARK VARIANCE	UNADJUSTED BENCHMARK VARIANCE EXCLUDING	ADJUSTED BENCHMARK VARIANCE
1										
2	PRODUCTION - STEAM	446,375	(377,494)	68,882	85,366	1.063400	90,778	(21,897)	-	(21,897)
3										
4	PRODUCTION - NUCLEAR	628,171	(264,375)	363,795	406,557	1.063400	432,332	(68,537)	-	(68,537)
5										
6	PRODUCTION - OTHER	2,652,889	(2,487,308)	165,581	161,143	1.063400	171,360	(5,778)	-	(5,778)
7										
8	POWER SUPPLY	369,134	(362,610)	6,523	6,299	1.063400	6,699	(175)	-	(175)
9										
10	TRANSMISSION	71,988	(23,679)	48,309	47,189	1.130074	53,328	(5,019)	-	(5,019)
11										
12	DISTRIBUTION	300,385	(6,125)	294,260	286,102	1.130074	323,317	(29,057)	-	(29,057)
13										
14	CUSTOMER ACCOUNTS	108,723	(107)	108,616	149,954	1.130074	169,459	(60,843)	-	(60,843)
15										
16	CUSTOMER SERVICE & INFORMATION	66,065	(52,128)	13,938	12,851	1.130074	14,523	(585)	-	(585)
17										
18	SALES EXPENSES	14,242	-	14,242	15,170	1.130074	17,143	(2,901)	-	(2,901)
19										
20	ADMINISTRATIVE & GENERAL	349,177	(37,170)	312,006	388,309	1.130074	438,818	(126,811)	-	(126,811)
21										
22	TOTAL	5,007,149	(3,610,996)	1,396,152	1,558,941		1,717,756	(321,604)	-	(321,604)
23										
24										
25	NOTES:									
26	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT									
27	WITH FPL'S LAST RATE CASE (DOCKET NO. 120015-EI, ORDER NO. PSC-13-0023-S-EI), AND ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL,									
28	AND TRANSMISSION OF ELECTRICITY BY OTHERS.									
29										
30										
31										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

WITNESS: Kim Ousdahl

(1)	(2)	(3)
Line No.	FUNCTION (A)	ADJUSTMENT (\$000)
1		
2	STEAM POWER - FUEL - OIL, GAS & COAL	(354,158)
3	STEAM POWER - MISC STEAM POWER EXPENSES - ECRC -	(4,283)
4	STEAM POWER - MISC - ADDITIONAL SECURITY	(464)
5	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0
6	STEAM POWER - MAINT OF STRUCTURES - ECRC -	(2,319)
7	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	(6,471)
8	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	(5)
9	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	(152)
10	PRODUCTION - STEAM	(367,853)
11		
12	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	(190,042)
13	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	0
14	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	(35,400)
15	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0
16	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0
17	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0
18	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	(18)
19	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	0
20	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	(27,162)
21	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0
22	PRODUCTION - NUCLEAR	(252,622)
23		
24	OTHER POWER - GAS RESERVES - GAS WELLS EXPENSES	(2,679)
25	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY	(90,032)
26	OTHER POWER - OTHER EXPENSES - GAS RESERVES	(58,188)
27	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	(240)
28	OTHER POWER - FUEL - OIL, GAS & COAL	(2,323,846)
29	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	(1,851)
30	OTHER POWER - ADDITIONAL SECURITY	(1,270)
31	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC	(228)
32	OTHER POWER - MAINT OF STRUCTURES - ECRC -	(323)
31		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

WITNESS: Kim Ousdahl

Line No.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	(3,992)	
3	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	(29)	
4	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	(232)	
5	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	0	
6	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	
7	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	0	
8	PRODUCTION - OTHER	(2,482,911)	
9			
10	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	(201,253)	
11	OTHER POWER - UPS CAPACITY CHGS -	(161,357)	
12	POWER SUPPLY	(362,610)	
13			
14	TRANS EXPENSE BY OTHERS FPL SALES -	(1,875)	
15	TRANS EXP - INTERCHANGE RECOVERABLE	(2,129)	
16	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	(1,184)	
17	TRANSMISSION	(5,188)	
18			
19	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	(1,536)	
20	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	(1,262)	
21	DIST EXP - MAINT OF STATION EQUIP - ECRC -	(3,327)	
22	DISTRIBUTION	(6,125)	
23			
24	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	0	
25	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	(107)	
26	CUSTOMER ACCOUNTS	(107)	
27			
28	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	(5,239)	
29	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	(34,884)	
30	CUST SERV & INFO - INFO & INST ADV - ECCR RECOV	(8,566)	
31	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	(3,438)	
32	CUSTOMER SERVICE & INFORMATION	(52,128)	
33			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended / /

Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

WITNESS: Kim Ousdahl

Line No.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	SALES EXPENSES	0	
3	SALES EXPENSES	0	
4			
5	A&G EXP - INJURIES & DAMAGES - FUEL	(0)	
6	A&G EXP - OUTSIDE SERVICES - GAS RESERVES	(1,412)	
7	MISC GENERAL EXPENSES - FREC	0	
8	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	(27,161)	
9	A&G EXP - OFFICE SUPPLIES AND EXPENSES	(438)	
10	A&G EXP - ADMINISTRATION FEES - FREC	(516)	
11	A&G EXP - EXPENSES TRANSFERRED - FREC	451	
12	A&G EXP - SERVICING FEES - FREC	0	
13	OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	0	
14	A&G EXP - PROPERTY INSURANCE	0	
15	A&G EXP - INJURIES & DAMAGES - CPRC	(726)	
16	A&G EXP - INJURIES & DAMAGES - NUC	0	
17	A&G EXP - INJURIES & DAMAGES - ECCR	(109)	
18	A&G EXP - INJURIES & DAMAGES - ECRC	0	
19	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	(30)	
20	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	(237)	
21	A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(222)	
22	A&G EXP - EMP PENSIONS & BENEFITS - NUC	0	
23	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	(1,653)	
24	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	(2,253)	
25	A&G EXP - MISC GENERAL EXPENSES	(2,369)	
26	A&G EXP - STORM DEFICIENCY RECOVERY	(483)	
27	A&G EXP - RENTS - ECCR	0	
28	A&G EXP - MAINT GENERAL PLANT - ECRC	(13)	
29	ADMINISTRATIVE & GENERAL	(37,171)	
30			
31	TOTAL ADJUSTMENTS	(3,566,713)	
32			
33			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended / /

Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

WITNESS: Kim Ousdahl

Line No.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2			
3	(A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
4	(B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
5			
6			
7	Totals may not add due to rounding.		
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:
 Projected Test Year Ended 12/31/13
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl

	(1)	(2)	(3)	(4)
Line No.	FUNCTION	BENCHMARK YEAR ALLOWED O&M (A)	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BENCHMARK YEAR ADJUSTED O&M
1	PRODUCTION - STEAM	85,366	-	85,366
2	PRODUCTION - NUCLEAR	406,557	-	406,557
3	PRODUCTION - OTHER	161,143	-	161,143
4	OTHER POWER SUPPLY	6,299	-	6,299
5	TRANSMISSION	47,189	-	47,189
6	DISTRIBUTION	286,102	-	286,102
7	CUSTOMER ACCOUNTS	149,954	-	149,954
8	CUSTOMER SERVICE AND INFORMATION	12,851	-	12,851
9	SALES EXPENSES	15,170	-	15,170
10	ADMINISTRATION & GENERAL	388,309	-	388,309
11				
12	Total	1,558,941	-	1,558,941

16 NOTES:

18 A) CONSISTENT WITH FPL'S LAST RATE CASE (DOCKET NO. 120015-EI, ORDER NO. PSC-13-0023-S-EI).

23 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 160021-EI

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15
 Witness: Rosemary Morley

Line No.	(1) Year	(3) Total Customers		(4) Compound Multiplier	(6) Average CPI-U (1982-84 = 100)		(7) Compound Multiplier	(8) Inflation and Growth Compound Multiplier	
		(2) Amount	(3) % Increase		(5) Amount	(6) % Increase			
1	2013	4,626,934	1.1%	1.000000	232.962	1.5%	1.000000	1.000000	
2	2014	4,708,829	1.8%	1.017700	236.712	1.6%	1.016099	1.034084	
3	2015	4,775,382	1.4%	1.032083	237.000	0.1%	1.017334	1.049973	
4	2016	4,845,390	1.5%	1.047214	241.714	2.0%	1.037568	1.086556	
5	2017	4,917,036	1.5%	1.062699	247.732	2.5%	1.063400	1.130074	
6									
7	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.								
8									
9									
10									
11									
12									
13									
14									
15									
16									

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of operation and maintenance expense by
 function for the test year, the benchmark year and the variance.
 For each functional benchmark variance, provide the reason(s)
 for the difference.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended / /
 Historical Test Year Ended / /

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl, Roxane Kennedy

LINE NO.	(1) FUNCTION	(2) TEST YEAR 2017 TOTAL COMPANY PER BOOKS	(3) 2017 O&M EXPENSE ADJUSTMENTS (A)	(4) 2017 ADJUSTED O&M EXPENSES (2)-(3)	(5) 2017 ADJUSTED BENCHMARK	(6) 2017 ADJUSTED BENCHMARK VARIANCE (4)-(5)	(7) REASON FOR VARIANCE
1	PRODUCTION - STEAM	446,375	377,494	68,882	90,778	(21,897)	Not Applicable
2							
3	PRODUCTION - NUCLEAR	628,171	264,375	363,795	432,332	(68,537)	Not Applicable
4							
5	PRODUCTION - OTHER	2,652,889	2,487,308	165,581	171,360	(5,778)	Not Applicable
6							
7	POWER SUPPLY - OTHER	369,134	362,610	6,523	6,699	(175)	Not Applicable
8							
9	TRANSMISSION	71,988	23,679	48,309	53,328	(5,019)	Not Applicable
10							
11	DISTRIBUTION	300,385	6,125	294,260	323,317	(29,057)	Not Applicable
12							
13	CUSTOMER ACCOUNTS	108,723	107	108,616	169,459	(60,843)	Not Applicable
14							
15	CUSTOMER SERVICE & INFORMATION	66,065	52,128	13,938	14,523	(585)	Not Applicable
16							
17	SALES EXPENSE	14,242	0	14,242	17,143	(2,901)	Not Applicable
18							
19	ADMINISTRATIVE & GENERAL	<u>349,177</u>	<u>37,170</u>	<u>312,006</u>	<u>438,818</u>	<u>(126,811)</u>	Not Applicable
20							
21	TOTAL	5,007,149	3,610,996	1,396,152	1,717,756	(321,604)	
22							
23							

24 NOTES:
 25 (A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT
 26 WITH FPL'S LAST RATE CASE (DOCKET NO. 120015-EI, ORDER NO. PSC-13-0023-S-EI), AND ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL,
 27 AND TRANSMISSION OF ELECTRICITY BY OTHERS.
 28
 29

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES.

EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

Line No.	Account No.	Account Title	2014		2015		2016		2017	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
1		EXPENSES (\$)								
2										
3		Incremental Hedging Expense								
4										
5	501115	Incremental Hedging Costs (1)		0		0		0		0
6	926226	Pensions & Welfare - Fuel Clause Recovery (2)		0		0		0		0
7										
8	501210	Fuel-Non Recoverable-Non M&S Expense-Oil (1)		0		0		0		0
9	501210	Fuel-Non Recoverable-Non M&S Expense-Gas (1)		0		0		0		0
10	547210	Fuel-Non Recoverable-Non M&S Expense-Oil (1)		0		0		0		0
11	547210	Fuel-Non Recoverable-Non M&S Expense-Gas (1)		0		0		0		0
12										
13										
14		Total Hedging Expense		0		0		0		0
15										
16										
17										
18										
19										
20		ANNUAL PLANT IN SERVICE								
21										
22		Hedging related capital investment		0		0		0		0
23										
24										
25										
26										
27		Total Hedging investment		0		0		0		0
28										
29										
30		NOTES: (1) Beginning in March 2010 recovery of incremental hedging costs moved from clause to base rates consistent with Order No. PSC-10-0153-FOF-EI. Once FPL began to recover incremental hedging costs through base rates in March 2010, FPL started recording those costs in FERC accounts 501210 and 547210 along with other fuel-related base rate costs, so the incremental hedging costs are no longer separately budgeted or tracked.								
31										
32										
33		(2) Account 926226 Pensions & Welfare - Fuel Clause Recovery included Corporate Payroll Loadings - Pension, Welfare, Taxes, Insurance applicable to Account 501115. Costs are no longer recorded in Account 501115, so no corresponding costs are contained in Account 926226.								
34										
35										

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Witness: Kim Ousdahl, Robert E. Barrett, Jr., Mitchell Goldstein, Roxane R. Kennedy

DOCKET NO.: 160021-EI

Line No.	(1) Account No.	(2) Account Title	(3) 2014		(4) 2015		(5) 2016		(6) 2017	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause
1	EXPENSES									
2										
3	408.175	Nuclear Payroll Taxes - Incremental Security	\$0.00	\$114,227	\$0.00	\$132,461	\$0	\$123,916	\$0	\$127,670
4	524.220	Heightened Security Expense - Nuclear	\$0.00	\$32,704,017	\$0.00	\$32,608,948	\$0.00	\$38,299,825	\$0.00	\$34,946,054
5	925.104	Nuclear Contractor Workmen's Comp - Heightened Security	\$0.00	\$352,906	\$0.00	\$292,915	\$0.00	\$681,731	\$0.00	\$719,034
6	925.115	Nuclear Employee Workmen's Comp - Heightened Security	\$0.00	\$5,089	\$0.00	\$3,422	\$0.00	\$4,600	\$0.00	\$4,549
7	926.205	Nuclear Employee Pensions & Benefits - Heightened Security	\$0.00	\$184,210	\$0.00	\$220,234	\$0.00	\$167,150	\$0.00	\$170,344
8	408.175	Fossil Tax Other Than Inc Tax - Payroll Tax	\$11,649	\$25,910	\$9,687	\$25,837	\$38,451	\$32,345	\$11,782	\$30,971
9	925.115	Fossil Employee Workman's Comp	\$809	\$1,549	\$728	\$2,103	\$5,311	\$2,986	\$2,500	\$2,296
10	926.205	Fossil Employee Pensions & Benefits	\$42,618	\$41,972	\$35,392	\$40,821	\$152,704	\$44,413	\$149,962	\$42,046
11	506.075	Fossil Plant Security - Steam Power	\$0.00	\$1,594,968	\$0.00	\$1,258,012	\$0.00	\$1,648,233	\$0.00	\$455,821
12	549.075	Fossil Plant Security - Other Power	\$0	\$4,393,480	\$0.00	\$2,256,546	\$0.00	\$3,043,823	\$0.00	\$1,353,935
13	Various	Fossil NERC CIP Compliance - Critical Cyber Assets ⁽¹⁾	\$172,066	\$0.00	\$220,669	\$0.00	\$998,268	\$0.00	\$506,791	\$0.00
14	921.100	Expenses (includes security expenses for Information management (IM))	\$515,000	\$0.00	\$243,000	\$0.00	\$475,000	\$0.00	\$200,000	\$0.00
15										
16	Total Security Expense		\$742,142	\$39,418,327	\$509,476	\$36,841,299	\$1,669,734	\$44,049,022	\$871,035	\$37,852,720
17										
18										
19										
20										
21	ANNUAL PLANT IN SERVICE ⁽²⁾									
22										
23	101.000	Security capital investment - PGD	\$0	\$492,273	\$196,902	\$752,022	\$1,845,170	\$1,745,831	\$2,135,401	\$1,749,890
24	101.000	Security capital investment - Nuclear	\$0	\$33,659	\$0	\$3,458,520	\$0	\$12,861,058	\$0	\$21,054,884
25	101.000	Intangible Plant (IM Security)	\$440,000	\$0.00	\$508,000	\$0	\$880,000	\$0.00	\$800,000	\$0
26										
27	Total Security Investment		\$440,000	\$525,932	\$704,902	\$4,210,542	\$2,725,170	\$14,606,890	\$2,935,401	\$22,804,774

NOTE:

- (1) Base activities are not specifically tracked or recorded. As such, the amounts reflected are estimated based on time spent on base incremental security activities.
- (2) Amounts reflected represent the ending plant in service balances for each year.

G-dh

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended __/__/__
 Historical Test Year Ended __/__/__

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) Description	(2) Percent
1	REVENUE REQUIREMENT	1.00000
2		
3	REGULATORY ASSESSMENT RATE	0.00072
4		
5	BAD DEBT RATE	0.00065
6		
7	NET BEFORE INCOME TAXES (1) - (3) - (5)	<u>0.99863</u>
8		
9	STATE INCOME TAX RATE	0.05500
10		
11	STATE INCOME TAX (7) X (9)	<u>0.05492</u>
12		
13	NET BEFORE FEDERAL INCOME TAX	<u>0.94370</u>
14		
15	FEDERAL INCOME TAX RATE	0.35000
16		
17	FEDERAL INCOME TAX (13) X (15)	<u>0.33030</u>
18		
19	REVENUE EXPANSION FACTOR (13) - (17)	<u>0.61341</u>
20		
21	NET OPERATING INCOME MULTIPLIER (100% / LINE 19)	<u>1.63024</u>
22		
23	Totals may not add due to rounding.	
24		
25		
26		
27		
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