

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 10, 2021
TO: Hong Wang, Chief Commission Deputy Clerk, Office of Commission Clerk
FROM: Marisa N. Glover, Office of Auditing and Performance Analysis
RE: Docket No.: 20210015-EI
Company Name: Florida Power & Light
Company Code: EI802
Audit Purpose: A1a: File & Suspend Rate Case
Audit Control No: 2021-096-1-1

Volume 2, 3, and 4 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 10, 2021.

MNG/cmm

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

Toni Hoyer
Received By

6/24/2021
Date

RECEIVED-FPSC
2021 JUN 24 PM 4: 06
COMMISSION
CLERK

COMMISSIONERS:
GARY F. CLARK, CHAIRMAN
ART GRAHAM
ANDREW GILES FAY
MIKE LA ROSA
GABRIELLA PASSIDOMO

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Public Service Commission

June 10, 2021

Ms. Stephanie Newell Parsons
Florida Power & Light Company
Attn: Regulatory Affairs. RA / JB
700 Universe Blvd.
Juno Beach, FL 33408

Re: Docket 20210015-EI; A1a: Rate Case; ACN: 2021-096-1-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Ms. Newell Parsons:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (850) 413-6805 as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in black ink, appearing to read "Marisa Glover".

Marisa Glover
Regulatory Analyst Supervisor

MG

List of Items Returned:

Florida Power and Light Company

Rate Case Audit

Docket 160021-EI, Audit Control Number 16-095-4-1

Confidential Documents

Item No	Description	Number of Pages	Document Request #
1	Federal, State, and Gross Receipts Tax Returns	CD 1	DR 10 ✓
2	Payroll and Benefits	CD 1	DR 15 ✓
3	Long-term debt	CD 2	DR 11 ✓
4	Uncollectible Provision Procedures	CD 2	DR 16 ✓
5	Affiliate Transactions	CD 3	DR 2 ✓
6	RB, NOI, and Cost of Capital Adjustments	CD 4	DR 5 ✓
7	Affiliate Transactions - Details	CD 4	DR 18 ✓
8	FPL and GPC CWIP Samples	CD 5	DRs 25.3 and 26.3 ✓
9	O&M expense samples	CD 6	DR 28 ✓
10			
11			
12			
13			

6 CDs

Received by:

Signature:

S. J. Wilson

Date:

6/14/21

Title:

Principal Analyst

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Florida Power & Light

Rate Case Audit

Docket 20210015-EI, Audit Control Number 2021-096-1-1

Item	Description	Pages	# of Pages
1	Board of Directors Minutes	8 to 8.6	7
2	External Audit Work Papers	9 to 9.4	5
3	FPL and GPC CWIP testing	19-3 to 19-4.3 and 19-4.5 to 19-10.24	76
4	Rate Base Adjustments	25-1 to 25-11.3	122
5	Cost of Capital Adjustments	38-1 to 38-5.6	66
6	Affiliate Transactions	44 to 44-3.37 and 44-5 to 44-5.15	66
7	Cost Drivers	45 to 45.1.1 and 45.2 to 45-3.21	47
8	Net Operating Income Adjustments	46-4 to 46-14.7 and 46-16 to 46-18.2	45
9	Taxes Other Than Income	53-2.1 to 53-2.6	6
10	FPLES Charges	58 to 58-3.5	42
11	Rental Space	60-1 to 6-2.72	76
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Total Pages 558

Received by:

Signature:

S. J. Saks

Date:

6/14/21

Title:

Principal Analyst

Enclosures

cc: File//Audit Work papers (1)