080009-EI

Exhibit B

COM ____
ECR ____
GCL ____
OPC ____
RCP /
SSC ____
SGA ____
ADM ____
CLK ____

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07486 AUG 20 08
FPSC-COMMISSION CLERK

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AUDIT FINDING NO. 2

SUBJECT: AFFILIATE OVERHEAD

STATEMENT OF FACTS: Florida Power and Light Energy (FPLE) charged FPL for four employees that were assigned to the Turkey Point 6 & 7 project. Three were general counsel employees and one was the director of construction. In 2007, [redacted] of salary and overhead was charged to the site selection work order and [redacted] to the pre-construction work order. FPLE charged [redacted] in overhead to the base salary. The overhead includes [redacted] of non-productive charges. This loaded rate is then charged with payroll benefits of [redacted] and a space allocation of [redacted]

The non-productive rate consists of [redacted] for sick time, vacation time, etc. and is based on FPLE non-productive pay code costs divided by total payroll costs. Incentive payments account for [redacted] of the non-productive costs.

The pay rates of FPLE employees including overhead ranged from [redacted]. Actual costs were traced to payroll detail and expense reports. These rates were less than comparable rates with outside vendors.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

AUDIT FINDING NO. 3

SUBJECT: RELOCATION COSTS AND SIGNING BONUS

STATEMENT OF FACTS: FPL has paid relocation costs and signing bonuses to attract new employees to work on the nuclear project.

The relocation costs charged in 2007 are:

Amount	Position
[redacted]	

The signing bonuses in 2007 were:

Amount	Position
[redacted]	

FPL has reversed the [redacted] signing bonus and will be amortizing it monthly to the project over the commitment period. The [redacted] bonus will be reversed in July 2008 because of an internal transfer of the position in June 2008.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

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The non-productive rate consists of [redacted] for sick time, vacation time, etc. and is based on FPLE non-productive pay code costs divided by total payroll costs. Incentive payments account for [redacted] of the non-productive costs.

The pay rates of FPLE employees including overhead ranged from [redacted]. Actual costs were traced to payroll detail and expense reports. These rates were less than comparable rates with outside vendors.

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The relocation costs charged in 2007 are:

Amount	Position
[redacted]	

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The signing bonuses in 2007 were:

Amount	Position
[redacted]	

FPL has reversed the [redacted] signing bonus and will be amortizing it monthly to the project over the commitment period. The [redacted] bonus will be reversed in July 2008 because of an internal transfer of the position in June 2008.

EFFECT ON THE GENERAL LEDGER: This finding is for informational purposes only.

EFFECT ON THE FILING: This finding is for informational purposes only.

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Pages 1-20

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Site Selection 2006-2007

Sample from 5642-70-941

	Date	SRC	SA	BA	EAC	FN m ER	From WO	From LOC	To BA	To WO	To LOC	UC	ET	Amount	Quantity	SD_SEC	W_NEW_GL	DESCRIPTION	W_FERC_ACCT	FINS_PLANT_ACCT	SOURCE_SECTION	SOURCE_LOC	Post_Timestamp	Staff Description
77	200711	33033	000000	00402	0821	70	5642	941	70	5642	941	0	A	[redacted]	0 0		107100		107100	321			30-Nov-07	[redacted]
78	200710	33033	000000	00402	0821	70	5642	941	70	5642	941	0	A		0 0		107100		107100	321			31-Oct-07	
79	200710	33033	000000	00402	0821	70	5642	941	70	5642	941	0	A		0 0		107100		107100	321			31-Oct-07	
80	200710	86805	000000	00402	0717	70	5642	941	70	5642	941	0	A		0 0		107100	[redacted]	107100	399.9 00	000		02-Nov-07	
81	200711	86805	000000	00402	0717	70	5642	941	70	5642	941	0	A		0 0		107100		107100	399.9 00	000		03-Dec-07	
82	200712	86805	000000	00402	0717	70	5642	941	70	5642	941	0	A		0 0		107100		107100	399.9 00	000		02-Jan-08	
83	200710	85005	000000	00402	0820	70	5642	941	70	5642	941	0	A		0.0		107100		107100	399.9			31-Oct-07	

(43)

Sample from 183 account

	Date	SRC	SA	BA	EAC	FN m ER	From WO	From LOC	To BA	To WO	To LOC	UC	ET	Amount	Quantity	SD_SEC	W_NEW_GL	DESCRIPTION	W_FERC_ACCT	SD_COMP	_SEC TION	S_LOC	Post_Timestamp	Staff Description
1	200703	38000	BLULEG	01639	0820	92	9998	646	0	0	951	0	M	[redacted]	0.50		183690		183690	0.50	646		30-Mar-07	[redacted]
2	200703	38000	BLUPRJ	01639	0820	92	9962	646	0	0	951	0	M		0.50		183690		183690	0.50	646		20-Mar-07	
3	200609	38000	BLULEG	01639	0303	92	9839	53	0	0	951	0	M		155.65		183690		183690	0.15	053		06-Sep-06	
4	200610	38000	BLUENG	01639	0303	92	9849	646	0	0	951	0	M		50.50		183690		183690	305.50	646		03-Oct-06	
5	200611	38000	BLUPRJ	01639	0303	92	9862	646	0	0	951	0	M		90.50		183690		183690	0.50	646		24-Nov-06	
6	200702	38000	BLUENV	01639	0303	92	9853	646	0	0	951	0	M		29.41		183650		183690	311.50	646		08-Feb-07	
7	200703	38000	BLUEPS	01639	0303	92	9858	646	0	0	951	0	M		40.50		183690		183690	341.65	646		08-Mar-07	
8	200705	38000	BLUENV	01639	0303	92	9853	646	0	0	951	0	M		40.50		183690		183690	311.80	646		29-May-07	
9	200708	38000	BLUENG	01639	0303	92	9849	646	0	0	951	0	M		90.50		183690		183690	308.50	646		31-Aug-07	
10	200711	38000	BLUPRJ	01639	0303	92	9862	646	0	0	951	0	M		90.50		183690		183690	0.50	646		13-Nov-07	
11	200607	52450	000000	01639	0818	92	9461	646	0	0	951	0	M		0.50		183690	[redacted]	183690	502.90	646		21-Jul-06	
12	200607	52450	BLUENG	01639	0818	92	9850	646	0	0	951	0	M		0.50		183690		183690	506.50	646		21-Jul-06	
13	200711	51450	BLUENV	01639	0890	92	9853	646	0	0	951	0	M		1.50		183690		183690	0.50	646		20-Nov-07	
14	200710	52450	BLUENG	01639	0818	92	9850	646	0	0	951	0	M		0.50		183690		183690	608.50	646		22-Oct-07	
15	200612	51450	000000	01639	0712	92	9861	646	0	0	951	0	M		1.50		183690		183690	503.50	646		20-Dec-06	
16	200703	52450	BLUCAE	01639	0818	92	9838	646	0	0	951	0	M		0.50		183690		183690	181.50	646		23-Mar-07	
17	200706	52450	BLUENG	01639	0676	92	9849	646	0	0	951	0	M		0.50		183690		183690	0.50	646		22-Jun-07	
18	200611	51450	000000	01639	0712	92	9861	646	0	0	951	0	M		1.00		183690		183690	583.50	646		17-Nov-06	
19	200607	51450	BLUECC	01639	0882	92	9856	646	0	0	951	0	M		1.00		183690		183690	531.50	646		28-Jul-06	
20	200706	51450	BLUEPS	01639	0676	92	9858	646	0	0	951	0	M		1.50		183690		183690	0.50	646		22-Jun-07	
21	200701	52450	BLUCAE	01639	0676	92	9838	646	0	0	951	0	M		0.50		183690		183690	102.50	646		22-Jan-07	
22	200608	52455	BLUEPM	01639	0882	92	9855	646	0	0	951	0	M		0.50		183690		183690	603.50	646		25-Aug-06	
23	200612	52455	BLUCAE	01639	0892	92	9886	646	0	0	951	0	M		0.50		183690		183690	109.58	646		04-Dec-06	
24	200708	51450	BLUECC	01639	0882	92	9856	646	0	0	951	0	M		1.50		183690		183690	0.50	646		29-Aug-07	
25	200606	52455	000000	01639	0882	92	9461	646	0	0	951	0	M		0.50		183690		183690	502.00	646		21-Jun-06	
26	200705	52450	BLULEG	01639	0881	92	9839	53	0	0	951	0	M		1.00		183690		183690	0.00	053		10-May-07	

Source: Req 1 & 4

FPL NUCLEAR
Turkey Point 6 & 7
Dckt 080009-EI Audit 08-087-4-1
TYE 12/31/07
Title: Sample 3 files

KW 7/10/08
JHP 7/29/08

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Site Selection 2006-2007

	Date	SRC	SA	BA	EAC	?? to BA	From WO	From LOC	To ER	To WO	To LOC	UC	ET	Amount	Quantity	SD_SEC	W_NE W_GL	DESCRIPTION	W_FERC_ACCT	FERC_PLANT_ACCT	SEC TION	BU_LOC	Post_Timestamp	[illegible]
27	200703	81450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	531	50	648	27-Feb-07	[redacted]
28	200702	82450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	531	50	646	28-Feb-07	[redacted]
29	200707	60000	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	531	50	646	27-Jul-07	[redacted]
30	200607	81450	BLUEPM	01639	0712	92	9996	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	713	50	646	31-Jul-06	[redacted]
31	200709	81450	BLUENV	01639	0880	92	9853	646	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	511	50	646	17-Sep-07	[redacted]
32	200704	82460	BLULEG	01639	0881	92	9838	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	321	50	646	10-Apr-07	[redacted]
33	200709	50000	BLUEPM	01639	0713	90	121	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	0	60	646	27-Sep-07	[redacted]
34	200710	50000	BLUEPM	01639	0712	90	121	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	0	60	646	31-Oct-07	[redacted]
35	200703	81450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	531	50	646	27-Feb-07	[redacted]
36	200702	82450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	531	50	646	28-Feb-07	[redacted]
37	200705	82460	BLULEG	01639	0881	92	9839	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	325	50	646	28-May-07	[redacted]
38	200708	82455	BLUENV	01639	0882	92	9884	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	515	50	648	29-Aug-07	[redacted]
39	200706	82460	BLULEG	01639	0881	92	9838	53	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	0	50	053	20-Jun-07	[redacted]
40	200707	81450	BLUEOC	01639	0830	92	9888	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	531	50	648	06-Jul-07	[redacted]
41	200710	81450	BLUPRJ	01639	0832	92	9882	646	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	0	50	648	16-Oct-07	[redacted]
42	200611	82465	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	60	183690	[redacted]	183690	512	50	646	15-Nov-06	[redacted]
43	200706	83450	BLUENV	01639	0885	92	9853	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	311	50	646	11-Jun-07	[redacted]
44	200607	81450	BLUEPM	01639	0712	92	9996	646	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	713	50	646	14-Jul-06	[redacted]
45	200704	82450	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	60	183690	[redacted]	183690	515	50	646	03-Apr-07	[redacted]
46	200704	82450	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	515	60	646	27-Apr-07	[redacted]
47	200607	81450	BLUEPM	01639	0712	92	9996	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	713	50	646	14-Jul-06	[redacted]
48	200608	82450	BLUEPM	01639	0885	92	9988	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	705	50	646	14-Aug-06	[redacted]
49	200607	81450	BLUEPM	01639	0712	92	9988	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	713	50	646	18-Jul-06	[redacted]
50	200710	60000	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	0	50	646	31-Oct-07	[redacted]
51	200611	81450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	531	50	646	20-Nov-06	[redacted]
52	200712	81450	BLUENV	01639	0880	92	9853	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	0	60	646	18-Dec-07	[redacted]
53	200702	82450	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	515	60	646	14-Feb-07	[redacted]
54	200710	83460	BLULEG	01639	0881	92	9838	53	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	0	60	053	23-Oct-07	[redacted]
55	200608	81450	BLUECC	01639	0882	92	9884	646	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	531	50	648	29-Aug-06	[redacted]
56	200708	82460	BLULEG	01639	0881	92	9839	53	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	0	60	053	23-Aug-07	[redacted]
57	200708	82460	BLULEG	01639	0881	92	9839	53	0	0	951	0	M	[redacted]	1	60	183690	[redacted]	183690	0	60	053	09-Aug-07	[redacted]
58	200707	82455	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	60	183690	[redacted]	183690	515	50	646	26-Jul-07	[redacted]
59	200611	82455	BLUCAE	01639	0882	92	9865	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	101	50	646	09-Nov-06	[redacted]
60	200705	82455	BLUENV	01639	0882	92	9884	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	515	50	648	23-May-07	[redacted]
61	200702	50000	BLUPRJ	01639	0884	92	9882	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	0	60	646	27-Feb-07	[redacted]
62	200611	82455	BLUENV	01639	0882	92	9854	646	0	0	951	0	M	[redacted]	0	50	183690	[redacted]	183690	512	50	646	15-Nov-06	[redacted]
63	200610	81450	BLUECC	01639	0882	92	9859	646	0	0	951	0	M	[redacted]	1	50	183690	[redacted]	183690	531	50	648	16-Oct-06	[redacted]
64	200701	83455	BLUCAE	01639	0882	92	5886	646	1	0	951	0	M	[redacted]	0	64	183690	[redacted]	183690	101	50	648	24-Jan-07	[redacted]

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Site Selection 2006-2007

#	Date	SRO	SA	BA	EAC	FY In ER	From WO	From LOC	To ER	To WO	To LOC	UC	ET	Amount	Quantity	SO_SEC	W_NE W_SL	DESCRIPTION	W_PERC_ACCT	RNS_PLANT_ACCT	BUCS_SECTION	BUCS_LOC	Post_Timestamp	Staff Description
65	200707	52445	BLULEG	01638	0881	92	9835	53	0	0	951.0	M	[redacted]	1.60		183690	[redacted]	183690	9.60		053	06-Jul-07	[redacted]
66	200703	52455	BLUCAE	01638	0892	92	9835	646	0	0	951.0	M		0.90		183690		183690	102.00		646	16-Mar-07	
67	200702	52455	BLUENV	01638	0882	92	9834	646	0	0	951.0	M		0.50		183690		183690	511.60		646	02-Feb-07	
68	200710	52450	BLULEG	01639	0881	92	9838	53	0	0	951.0	M		1.40		183690		183690	9.60		053	05-Oct-07	
69	200706	52455	BLUENV	01638	0882	92	9864	646	0	0	951.0	M		0.80		183690		183690	515.80		646	27-Jun-07	
70	200612	50000	BLUPRJ	01638	0884	92	9862	646	0	0	951.0	M		0.30		183690		183690	0.50		646	28-Dec-06	
71	200612	51450	BLUECC	01639	0882	92	9859	646	0	0	951.0	M		1.50		183690		183690	561.50		646	07-Dec-06	
72	200611	51460	BLUECC	01638	0882	92	9859	646	0	0	951.0	M		1.50		183690		183690	531.80		646	13-Nov-06	
73	200710	52460	BLULEG	01639	0881	92	9838	53	0	0	951.0	M		0.60		183690		183690	0.60		053	11-Oct-07	
74	200710	52450	BLULEG	01638	0872	92	9830	53	0	0	951.0	M		1.45		183690		183690	0.45		053	04-Oct-07	
75	200706	52450	BLUENV	01638	0886	92	9863	646	0	0	951.0	M		0.90		183690		183690	311.60		646	07-Jun-07	
76	200612	52485	BLUCAE	01639	0882	92	[illegible]	646	0	0	951.0	M		0.50		183690		183690	103.50		646	13-Dec-06	

sample of 5643-70-941

#	Date	SRO	SA	BA	EAC	FY In ER	From WO	From LOC	To ER	To WO	To LOC	UC	ET	Amount	Quantity		W_NE W_SL	DESCRIPTION	AUDIT 3	AUDIT 4	BUCS ER	BUCS_LOC	Post_Timestamp	Staff Description
84	200712	36000	BLULEG	00402	0303	92	8838	820	70	5643	941.0	A	[redacted]	0		107100		-	-	92	820	27-Dec-07	[redacted]
85	200712	33033	BLUPRJ	00402	0921	70	5643	841	70	5643	941.0	A		0		107100		-NO Access	-	92	820	18-Dec-07	
86	200711	36000	BLUENV	00402	0303	92	8863	820	70	5643	941.0	A		26		107100		EMP-01379	JUL-000.00	92	820	27-Nov-07	
87	200711	36000	BLUENV	00402	0303	92	8863	820	70	5643	941.0	A		82.29		107100		EMP-01379	JUL-000.00	92	820	13-Nov-07	
88	200712	33033	BLUENG	00402	0921	70	5643	841	70	5643	941.0	A		0		107100		-NO Access	-	92	820	31-Dec-07	
89	200712	36000	000000	00402	0303	70	5643	841	70	5643	941.0	A		6		107100			-			27-Dec-07	
90	200712	36000	BLUPRJ	00402	0303	92	8882	820	70	5643	941.0	A		80		107100		EMP-07782	JUL-000.00	92	820	26-Dec-07	
91	200712	36000	BLUENG	00402	0303	92	9440	820	70	5643	941.0	A		0		107100		-	-	92	820	21-Dec-07	
92	200712	36000	BLULIC	00402	0303	92	8851	820	70	5643	941.0	A		0		107100		-	-	92	820	31-Dec-07	
93	200712	30000	BLUENG	00402	0321	92	9840	820	70	5643	941.0	A		0		107100		-	-	92	820	31-Dec-07	
94	200711	30000	BLULIC	00402	0321	92	8851	820	70	5643	941.0	A		0		107100		-	-	92	820	28-Nov-07	
95	200711	52450	BLUPRJ	00402	0801	92	8882	820	70	5643	941.0	A		0		107100	[redacted]	PO#-	SLD-LYG8MGL	92	820	07-Nov-07	
96	200712	51450	BLUEPM	00402	0733	90	121	820	70	5643	941.0	A		1		107100		PO#-4500133863	SLD-WF-BATCH	90	820	10-Dec-07	
97	200711	52450	BLUCAE	00402	0610	92	8834	820	70	5643	941.0	A		0		107100		PO#-	SLD-NL_RPCZ	92	820	15-Nov-07	
98	200711	50000	BLUCAE	00402	0610	92	8838	820	70	5643	941.0	A		0		107100		-	-	92	820	30-Nov-07	
99	200711	52460	BLULIC	00402	0844	92	8851	820	70	5643	941.0	A		0		107100		PO#-	SLD-RDP0F1V	92	820	16-Nov-07	
100	200712	52460	BLUPRJ	00402	0844	92	9863	820	70	5643	941.0	A		0		107100		PO#-	SLD-RDP0F1V	92	820	28-Dec-07	
101	200711	52450	BLUENV	00402	0880	92	8864	820	70	5643	941.0	A		0		107100		PO#-	SLD-WCO0YFW	92	820	13-Nov-07	
102	200711	51450	BLUECC	00402	0882	92	8858	820	70	5643	941.0	A		1		107100		PO#-4500377793	SLD-WF-BATCH	92	820	29-Nov-07	
103	200712	52450	BLULEG	00402	0831	92	8838	820	70	5643	941.0	A		0		107100		PO#-	SLD-FW60MAR	92	820	21-Dec-07	
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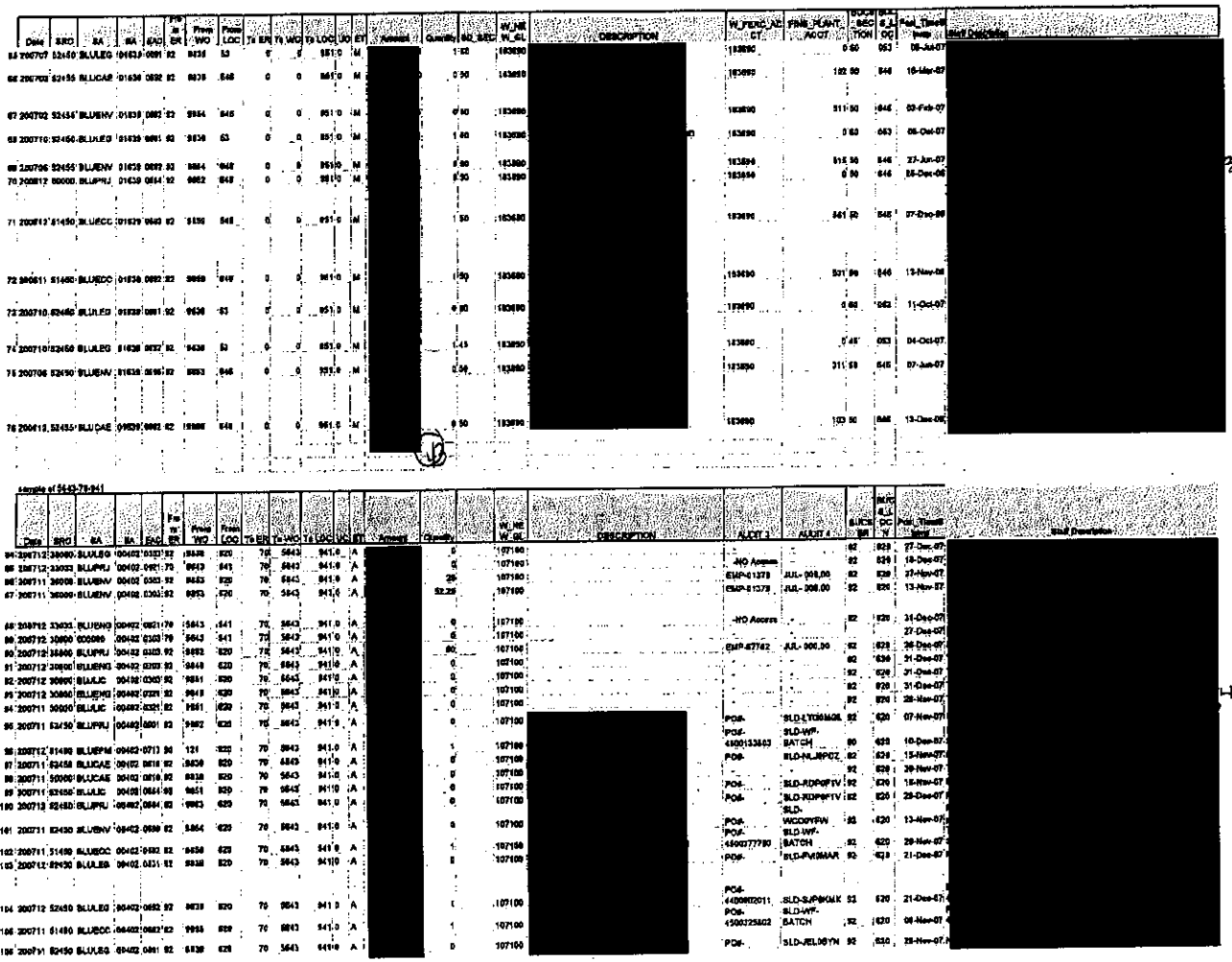
105	200711	51450	BLUECC	00402	0882	92	9858	820	70	5643	941.0	A		1		107100		PO#-4500325802	SLD-WF-BATCH	92	820	06-Nov-07	
106	200711	52450	BLULEG	00402	0881	92	8838	820	70	5643	941.0	A		0		107100		PO#-	SLD-JEL0SYN	92	820	28-Nov-07	

Confidential

Site Selection 2006-2007



FPSC Data Request 12

Item	Question	Response
25	What is this for? Looks like PSL2. If TPN, do you have a contract?	These are support costs for initial soil borings at PTN for site selection. There is no contract in place for the PTN project; supplemental staff based at PSL was used in the interim.
26, 113	Provide the engagement letter for this firm.	Bercow & Radell Engagement letter attached
27, 72 A	For this and all invoices for this vendor, provide an engagement letter or contract.	Wragg & Casas Public Relations Inc. PO 4500325802 attached. This purchase order is used for the Glades coal project and general media support.
27, 72 B	Explain the different categories on the bills.	Wragg & Casas memorandum details attached
27, 72 C	Provide any mailings they sent out that they did and who the target audience was.	Letter dated June 20, 2007 attached Mailing to more than 100,000 homes and businesses within 10 mile radius of Turkey Point.
27, 72 D	Provide copies of the media done.	Letter dated June 20, 2007, New Nuclear Generation brochure, Creating an Option for the Future PowerPoint presentation, New Nuclear Generation fact sheet, and NEI Nuclear Energy and Seismology fact sheet attached
29	Provide invoice that was transferred.	McLaughlin & Assoc Inv 2190 attached
34	Provide invoice that was transferred.	Day & Zimmermann NPS Inv 91142906 attached
	If more than 4, provide list and I will select the ones to get.	N/A
40	Who did the letter go to? Provide copy of letter.	Letter dated June 20, 2007 attached Mailing to more than 100,000 homes and businesses within 10 mile radius of Turkey Point.
61	Need invoices for the relocation.	Prudential Financial Inv 5684616 attached
69	Mentions a contract but contract was not provided in contract request.	The Curtis Group PO 100074 attached
	Please provide.	The Curtis Group PO 100074 attached
70	Provide invoice that was transferred.	Five (5) relocation invoices for Steven Scroggs attached
	If more than 4, provide list and I will select the ones to get.	Five (5) relocation invoices for Steven Scroggs attached
73	Need engagement letter.	Invoice is for Jorge Lopez, the lead attorney hired to present FPL's public hearing application for zoning approval to the Board of County Commissioners in Miami-Dade county. Lopez led a team of consultants which included The Curtis Group and Bercow & Radell, also working on the application.

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Questions on Sample

Item	Question	Response
74	Need engagement letter.	Nils J Diaz engagement letter attached
76	Here $616,607.68, per ledger $653,629.14. What is the difference?	SAP Document screen print attached; difference attributed to sales tax
77	Need actual calculation with source.	Pension, Welfare, Taxes & Insurance Rate - TOTAL (Internal) Rate Sheet attached ;System generated calculation - Load Base Payroll multiplied by the Workers' Compensation (WCIP) rate
85	What is this?	Social Security & Medicare (FICA) taxes for Steven Scroggs and Robert Regan
88	Need actual calculation with source.	Pension, Welfare, Taxes & Insurance Rate - TOTAL (Internal) Rate Sheet attached ;System generated calculation - Load Base Payroll multiplied by the Social Security & Medicare (FICA) rate
92	Who was transferred? Provide original entry.	Director of License payroll charges transferred to the project in December 2007;original entry provided last 5 digits on detailed report HR screen print linking SS# from the entry to the employee's name
93	Who was transferred? Provide original entry.	Engineering Supervisor sign on bonus transferred to the project in December 2007; HR screen print attached
94	Who was transferred? Provide original entry.	License Director sign on bonus transferred to the project in November 2007; HR screen print attached
118	Need invoice actually paid after 2007.	Eco-Metrics Inv 1020 attached
120	Need calculation and source.	December 2007 AFUDC calculation attached
123	How much time does General Manager of Power System Sourcing work on New nuclear?	This individual is part of the project team and is 100% dedicated to the project.
	Was more of this fee charged to the clause?	Yes, actual invoice was $3,500 more

FPL NUCLEAR
Turkey Point 6 & 7
Dckt 080009-EI Audit: 08-087-4-1
TYE 12/31/07
Title:

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Pages 1-5

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Florida Power & Light Company, P.O. Box 029100, Miami, FL 33102-9100

June 20, 2007

* * * * * * * * *ECRWSS**B-001
Boxholder
PO Box 970119
Miami, FL 33197-0119

Dear Neighbor:

Florida's demand for electricity is growing – more people are moving to the state daily, and the average household is using more electricity than ever before. FPL knows that we must meet your need for reliable electric service today and tomorrow, and we would like to keep you informed of our plans.

We are committed to helping our customers use energy more wisely. In fact, customers participating in our energy efficiency programs have conserved enough electricity to defer building 11 new power plants. We anticipate meeting about 25 percent of the future electricity needs of our customers through continued conservation efforts over the next ten years.

But energy efficiency alone will not offset total electricity demand, so we also must build additional power plants. We are seeking ways to generate electricity so we are not overly dependent upon any single source of fuel. This balanced approach will help ensure stable prices and a sustainable, reliable supply of fuel to power our plants.

FPL has identified several ways to achieve these goals:

- **Renewables:** We seek to increase our use of renewable power, such as wind and solar, particularly as the technology for harnessing these resources becomes more feasible in this state. In fact, we have just issued a request-for-proposal to further this mission.
- **Natural gas:** We've begun construction of a new natural gas power plant in Palm Beach County.
- **Nuclear:** Nuclear energy is a clean, safe and reliable form of power, so we are taking initial steps to create the option to add another nuclear power plant to our Florida fleet.

We have not finalized the decision on a location for this potential new nuclear plant and, in fact, are years away from making a final decision to pursue additional nuclear generation. However, as part of our evaluation of several potential sites, our existing Turkey Point site, east of Florida City, was identified as a possible location. We have recently filed an application with Miami-Dade County for the land use approvals that would qualify the site for a potential additional nuclear facility. This application is a necessary step in a series of detailed reviews to determine if we should proceed with a new nuclear power plant and if Turkey Point is the best location.

For nearly 35 years, we have been operating two nuclear units at Turkey Point safely, efficiently and in harmony with our neighbors. We remain committed to serving your electricity needs and keeping you informed about our plans in a variety of ways.

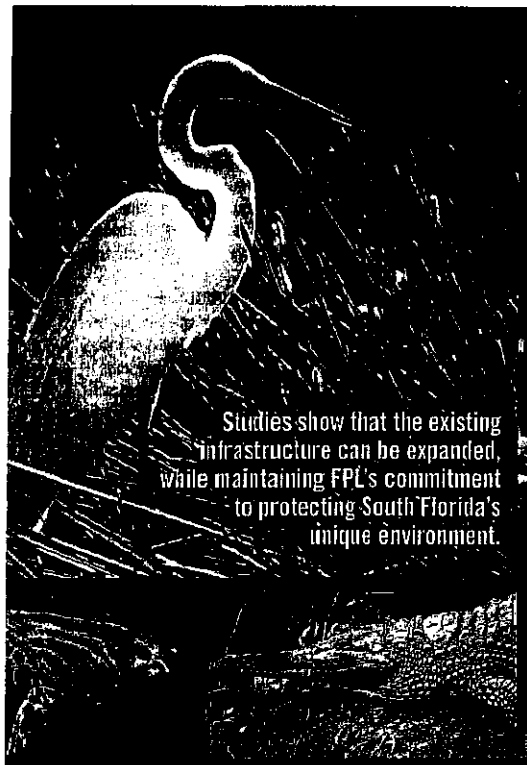
See the enclosed brochure about our potential new nuclear plant or visit our website, www.fpl.com, and select Nuclear Power Serves You. Please contact me at 305-552-2514 if you have any questions or comments.

Sincerely,

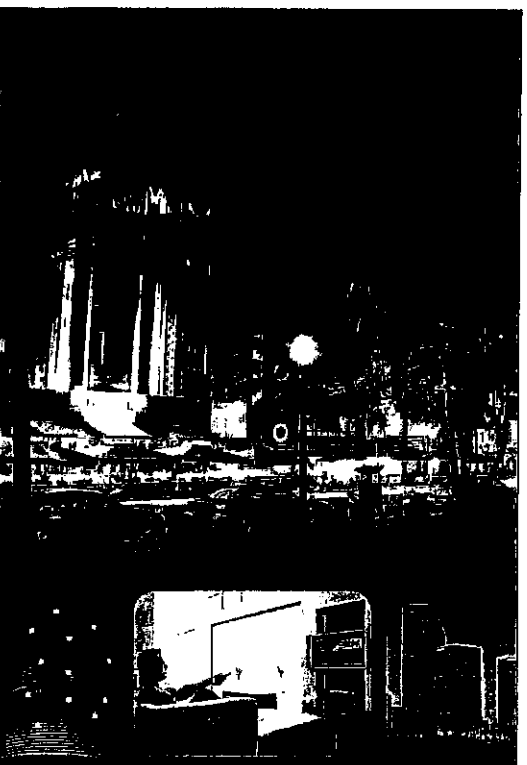
Ramon Ferrer
External Affairs Manager
Florida Power & Light Company

FPSC Data Request 12

27,725 Confidential



Studies show that the existing infrastructure can be expanded, while maintaining FPL's commitment to protecting South Florida's unique environment.



To Learn More

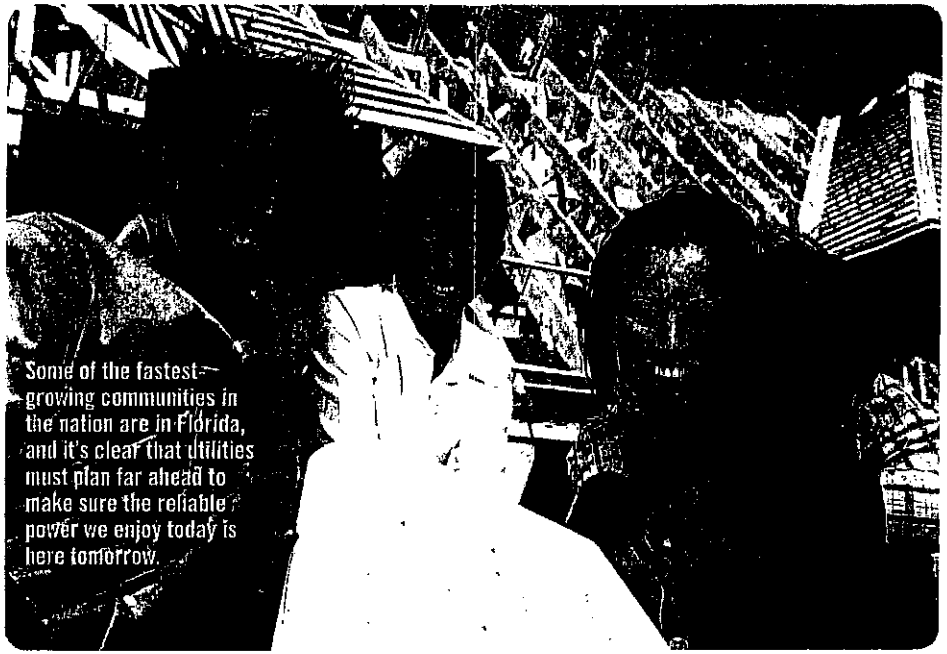
FPL considers meeting and communicating with our neighbors essential in evaluating the potential addition of new nuclear generation at Turkey Point. For more information, visit www.FPL.com and select "Nuclear Power Serves You." FPL believes that providing reliable power at stable prices must go hand-in-hand with protecting the environment.

NEW NUCLEAR GENERATION

Creating a Powerful Option for the Future

FPL

POWERING TODAY. EMPOWERING TOMORROW.



Some of the fastest-growing communities in the nation are in Florida, and it's clear that utilities must plan far ahead to make sure the reliable power we enjoy today is here tomorrow.

Ensuring Reliable Power for a Growing Florida

It's important that Floridians have reliable electricity every day to run homes and businesses across our state. And as homes get larger and electronic devices continue to permeate the marketplace, it's no surprise that residential electricity consumption has increased 30 percent over the past 20 years. Add to that the fact that some of the fastest-growing communities in the nation are right here in Florida, and it's clear that utilities must plan far ahead to make sure the reliable power we enjoy today is here tomorrow.

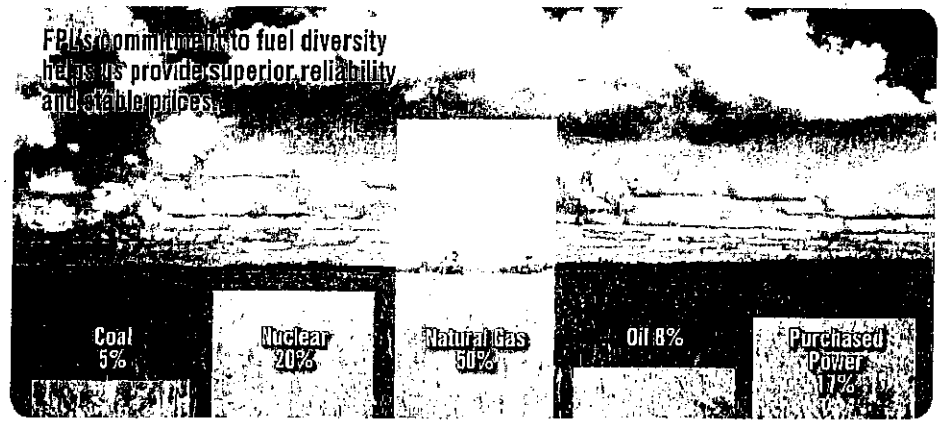
Florida Power & Light Company (FPL) works closely with state regulators to ensure you, and future Floridians, will continue to enjoy reliable power when and where it is needed. And it's important that our planning combines innovative, energy efficiency programs that help reduce demand for electricity with plans to build new power plants to increase supply. To date, this approach has offset the need to build 11 power plants.

FPL will continue to promote energy efficiency, but continued growth in demand will outweigh what can be offset through these conservation programs. In fact, between 2011 and 2020, FPL must add 33 percent more generating capacity to meet the electricity demand projected for 2020.

To effectively plan for the future, FPL evaluates where the power will be needed, what economic and environmental impacts new construction will have, what fuel sources and delivery methods make sense, what related infrastructure will be needed, and much more.

Creating a Powerful Option for the Future

Selecting the right fuel for new power generation can help stabilize prices over time and ensure FPL is able to provide reliable power even if weather or a global event disrupts one or more of our fuel sources. In early 2006, FPL began to explore adding more



Based on megawatt-hours produced in 2006

nuclear generation to our system. Today, we are taking steps that will give us the option to construct another nuclear power plant in the future. We have selected our existing Turkey Point property, where we have safely operated two nuclear reactors for nearly 35 years, as a potential location for the additional nuclear power plant.

As FPL grows with Florida, we will maintain a fuel mix that continues to make sense for Florida. We also are carefully evaluating new developments such as new technologies and renewable energy sources that have not been practical in the past.

The Benefits of Fuel Diversity

It takes fuel to generate the electricity we all use every day, and FPL produces electricity for our customers using a variety of fuels and power generating technologies. Like many American utilities, FPL has opted to power recent plants with natural gas, because it is clean, efficient and has low construction costs.

Over-reliance on any one fuel source can create high risk for reliability problems or volatile prices if that source becomes unstable. FPL's commitment to fuel diversity helps us provide superior reliability and stable prices.

Fuels Used to Produce Electricity at FPL

Nuclear power represents 20 percent of FPL's energy mix today, and our four nuclear plants have provided safe, clean and reliable electricity for many years.

However, as we keep pace with Florida's growth, we must take steps now to create the option for new nuclear generation in the future when it will be most needed.

Nuclear Power is a Safe and Clean Source of Electricity

The nuclear power industry is one of the most closely regulated industries in the U.S.

- The federal government's Nuclear Regulatory Commission licenses and monitors construction and operation of all nuclear power plants in the U.S.
- Other federal, state and local agencies also monitor specific areas of the nuclear power industry's operations.
- FPL's existing nuclear power plants are safe by design, as they are equipped with multiple back-up systems to protect against equipment failure and severe weather events such as floods or hurricanes.
- Turkey Point's existing nuclear power plants withstood a direct hit in 1992 from Category 5 Hurricane Andrew.
- Nuclear power plants are the most secure among power generation facilities. At FPL's nuclear power plants, strong security programs are in place, which encompass plant design features, experienced and well-trained employees, and comprehensive emergency plans, as well as protection against the threat of a terrorist attack.
- Nuclear power plants are a clean source of electricity and produce electricity without greenhouse gas emissions. In fact, nuclear energy is the nation's largest emission-free source of electricity and provides almost 75 percent of the electricity from all emission-free sources, including hydro electric, wind and solar.

Facts About Nuclear Safety

- FPL's nuclear power plants at Turkey Point and St. Lucie have operated safely for nearly 35 years.
- FPL's nuclear power plants are built with multiple layers of physical barriers, including large containment buildings, to keep radioactive materials safely contained and maintain the safety of employees and the public.
- Nuclear power plants are equipped with multiple back-up systems to protect against equipment failure and severe weather events such as hurricanes.
- The nuclear power industry is one of the most regulated and tightly controlled industries in the U.S.
- The NRC, as well as other local, state and federal agencies, closely monitor nuclear power plants.

Turkey Point is Uniquely Suited for Additional Nuclear Generation

FPL thoroughly assessed a large number of sites for the potential addition of a new nuclear power facility before selecting Turkey Point as a possible location.

Located approximately 25 miles south of Miami between Biscayne Bay and the Everglades, the Turkey Point site is well-integrated into the community. Its 11,000 acres are sufficient for a new facility, and the site already has most of the existing infrastructure such as security, electric switchyards, roads and buildings. In fact, studies show that the existing infrastructure can be expanded on this site while maintaining FPL's commitment to protecting South Florida's unique environment.

Economic Benefits to the Community

If FPL receives approvals to construct another nuclear power plant at Turkey Point, the project would bring job opportunities for thousands of skilled workers during construction, and significant related business opportunities. Once operational, the plant would add hundreds of full-time, high-wage jobs to the area.

The Approval Process is Lengthy

Creating an option for additional nuclear generation is a time-consuming and complex process that requires permission from local, state, federal and nuclear industry regulators. The time to evaluate and select a specific reactor technology, obtain state and federal licenses and approvals, and construct another unit is estimated to take 12 years or more. Once the site is certified for construction and operation and the NRC grants a license, FPL would have the option to build a nuclear power plant.

Turkey Point's 11,000 acres are uniquely suited for additional nuclear generation and the site already has most of the existing infrastructure.

FPL

POWERING TODAY. EMPOWERING TOMORROW.®

NEW NUCLEAR GENERATION
Fact Sheet

Pursuing a Powerful Option for the Future:
In early 2006, FPL notified the Nuclear Regulatory Commission of its intent to submit a combined Construction and Operating License Application (COLA) as an initial step in pursuing the option to build a new nuclear power plant in Florida. FPL took this initial exploratory step to begin evaluating the issues related to expanding the use of nuclear technology to meet the needs of our customers. The development of the application and the subsequent detailed review and approval process may take up to six years, which is why it is important to begin this process now. If federal, state and local approvals are obtained, the COLA would allow FPL the flexibility to determine when to add new nuclear technology to the company's portfolio but does not obligate the company to build a new nuclear unit.

New nuclear power resources would help a diverse mix of fuels and generation technology types in the company's generation portfolio. Fuel and technology diversity are important tools to maintain electric supply reliability and cost stability for customers.

Many important technical, environmental and economic issues must be evaluated before FPL could commit to a constructing a new nuclear facility. If we don't begin now, however, FPL may not be able to provide new nuclear generation in the future when it's most needed.

Part of the process of evaluating new nuclear generation includes identifying a potential site. After a detailed analysis of more than a dozen sites, FPL selected its existing Turkey Point site as a potential location for additional nuclear generation capacity.

Meeting a Growing Need:
With more than 4.4 million customers in 35 counties throughout the state, FPL's service area consists of some of the fastest-growing communities in the nation. Over the next decade, FPL is projecting an average increase of approximately 85,000 new customer accounts each year. Larger homes and a more extensive use of electronic devices also add to the growing demand for power. Residential customers now use about 30% more electricity per household than they did 20 years ago. Between 2011 and 2020, FPL will need to increase its electrical generation capacity by nearly 33 percent to meet projected growth in demand for electricity.

Energy conservation also plays an important role. FPL customers have helped defer the need for 11 power plants during the past two decades and our nationally recognized energy efficiency programs will offset about 26% of expected demand growth through 2015. Even so, energy conservation alone will not be enough to meet Florida's rapidly growing energy appetite.

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To meet this growing demand while ensuring electric reliability and helping to stabilize fuel costs for our customers, FPL must add new electric generation capacity from diverse fuel sources. This includes enhancing our award-winning conservation programs and investigating new technologies from renewable sources and conventional sources, including new nuclear generation.

Approval Process:
As part of the process of pursuing the option to add new nuclear generation capacity, FPL is planning to file a Determination of Need petition with the Florida Public Service Commission by the end of the third quarter for two additional nuclear generating units at FPL's existing Turkey Point power plant site that could begin serving customers in 2018 and 2020. In addition, FPL filed an application in June 2007 with Miami-Dade County for land use approvals that would qualify the site for a potential additional nuclear facility.

FPL also must file a Site Certification Application with the Department of Environmental Protection. This process involves state and local governments and agencies in the review of issues related to the project.

Along with the development of the Site Certification Application, FPL will be developing a combined Construction and Operating License Application (COLA) to the Nuclear Regulatory Commission (NRC). Development and review of the application could take up to six years. If the license is granted and other state and local approvals are met, FPL would have the option to add new nuclear power generation at Turkey Point.

Another step will be to select a technology design for a new facility. In its evaluation process, FPL has been reviewing several new nuclear generation technologies for potential additional new nuclear generation at Turkey Point.

Since the approval and construction process is lengthy, the project will be evaluated on a yearly basis providing the Public Service Commission and our customers with assurances that it is prudent to continue. If at some point it is determined that the project is not in the best interest of customers, it can be terminated, modified or postponed. Only the project costs up to that time would be subject to recovery by the company.

Benefits of Fuel Diversity:
Increasing the level of nuclear power production in the energy supply mix is consistent with the policy directions of the Governor, Florida Legislature and the Florida Public Service Commission to provide for greater fuel diversity without greenhouse gas emissions.

FPL currently operates four nuclear units in Florida, two at its St. Lucie plant and two at Turkey Point. Nuclear power has played an important role in FPL's energy mix for more than three decades, providing a safe, clean and reliable source of electricity. Currently, nuclear power provides 20 percent of the electricity for FPL's customers.

However, most electric power plants built during the past two decades, both in Florida and elsewhere in the nation, rely on natural gas, increasing the share of electric energy provided from this fuel source. These plants offer relatively clean, cost effective and efficient ways to

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convert natural gas to electricity. Our natural gas is delivered to Florida through long pipelines that originate at collection points fed by rigs in the Gulf of Mexico. As the hurricane seasons of 2004 and 2005 have shown, natural gas supplies to Florida can be vulnerable to interruptions and reductions in supply. Additionally, natural gas and oil prices have risen dramatically in recent years and fluctuate significantly throughout the year. Maintaining fuel diversity in our generation system helps to protect the electric system from the effects of supply disruptions and lessens the impact of rising and volatile prices in any particular fuel.

FPL's balanced plan for the future includes pursuing the option to increase its nuclear generation capacity.

Potential Site:

- FPL's 11,000-acre Turkey Point Site is located in southern Miami-Dade County, about 25 miles south of Miami.
- Building a potential new generating facility here makes use of an existing power plant site and minimizes the impact on the environment.
- Existing facilities such as transmission lines, electric substations, water sources, roads and buildings are located here.
- New nuclear generation here balances electric demand and strengthens reliability in South Florida.

Plant Design:

The designs under consideration for the potential new facility will incorporate several significant advancements as compared to the current fleet of nuclear plants. Some key features of third-generation nuclear power plants are:

- Standardized designs for each type to expedite licensing and reduce costs and construction time;
- Simpler designs with improved safety features;
- Higher availability and longer operating life;
- Minimal effect on the environment; and
- More efficiencies in fuel consumption resulting in lower fuel costs.

Environmental Advantages:

Nuclear power plants are one of the cleanest sources of electricity as they produce no greenhouse gas emissions. FPL projects that its additional nuclear power projects, including additional capacity from its existing nuclear units, will keep an estimated 11 million tons of carbon dioxide out of Florida's skies every year.

Additionally, thousands of acres within the Turkey Point property are and would continue to be maintained as a habitat for unique plant species and endangered or threatened birds and animals.

- The closed-system cooling canals actually provide a safe haven for the endangered American Crocodile. This species has thrived in the cooling canal habitat, and FPL is committed to continuing the protection of the species.
- FPL also has established the Florida Everglades Mitigation Bank adjacent to the plant site, where nearly 13,500 acres of wetlands are being returned to their natural,

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historical condition. This area is home to at least 38 species of wildlife, including 12 endangered species.

Safety and Security:
Nuclear power is a safe and proven technology that currently provides about 20 percent of the electricity for FPL's 4.4 million customer accounts in Florida. Safety is the top priority for FPL's nuclear fleet.

- Two nuclear generating units have been operating at Turkey Point for more than 30 years with a proven record of protecting public health and safety.
- The commercial nuclear power industry throughout the United States has an excellent public safety record.
- The Nuclear Regulatory Commission sets rigid standards for safety, conducts on-site inspections daily, and requires rigorous and continuous training of personnel.
- Nuclear power plants are designed to withstand severe impacts from natural disasters such as hurricanes, fires, earthquakes and tornadoes. Turkey Point's existing nuclear generating units withstood a direct hit from Category 5 Hurricane Andrew in 1992.
- Extensive programs ensure public health and safety is protected through plant design, experienced and well-trained employees, a comprehensive emergency plan and a strong security program.
- Our security plans have always been designed to counter the threat of terrorist attacks and, since 9/11, security has been even further enhanced.

Economic Benefits:
The existing two nuclear units at Turkey Point employ approximately 800 personnel. Through payroll, property taxes and local service contracts and purchases, Turkey Point currently contributes millions of dollars into the local economy every year.

The Miami-Dade area would realize significant benefits from an additional nuclear facility at the Turkey Point site, including:

- Thousands of construction jobs as well as hundreds of permanent, high-wage jobs to support operation of the plant.
- A substantial economic stimulus for the community during construction and operation in the purchases of millions of dollars in goods and services.
- Enhanced electric reliability and availability for this area, providing for South Florida's dynamic growth potential and energy independence.
- Continued community involvement by our employees and their families in activities ranging from United Way to Little Leagues.

* * *

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NUCLEAR ENERGY INSTITUTE

Nuclear Energy and Seismology

Nuclear Plants Designed and Constructed to Withstand Earthquakes

July 20, 2007

Nuclear power plant design and construction ensure the plants can withstand powerful earthquakes. Plant designs include a detailed evaluation of potential earthquake-induced ground motion at the site. This is followed by thorough analysis and testing of the plant structures, systems and equipment, using simulated earthquake-induced vibrations. If an earthquake above a specified level affects a plant, it must perform extensive inspections before a company can restart a reactor.

Plants Designs Based on Maximum Projected Seismic Event

Every U.S. nuclear power plant is designed to withstand an earthquake equal to the plant's maximum projected seismic event without any release of radioactive materials. U.S. reactors must be designed such that they can safely shut down during any earthquake within this range. Plant operators will shut down the reactor even if the seismic event is well within levels the design can accommodate. Operators then perform extensive inspections prior to restarting the plant. If an earthquake exceeds the maximum level for which a plant is designed, it is not permitted to restart without Nuclear Regulatory Commission approval, following extensive inspections to determine if it has sustained any damage.

Each plant has seismic instrumentation to record earthquake-induced motions at the site. The recordings are used to evaluate the level of earthquake vibrations at the plant and determine if the plant is required to shut down. Physical inspections supplement the recordings to evaluate the impact of an earthquake at the site and the condition of the plant structures, systems and equipment. In the event of an earthquake, employees will analyze the recordings and the inspection results before restarting the reactor.

Extensive Calculations Used

Engineers and scientists calculate the potential for earthquake-induced ground motion for a site using a wide range of data and review the impacts of historical earthquakes up to 200 miles. Those within 25 miles are studied in great detail. They use this research to determine the maximum potential earthquake that could affect the site. Each reactor is built to withstand the respective strongest earthquake.

Experts identify the potential ground motion for a given site by studying various soil characteristics directly under the plant. For example, a site that features clay over bedrock will respond differently during an earthquake than a hard-rock site. Taking all of these factors into account, experts determine the maximum ground motion the plant must be designed to withstand. As a result, the design requirements for resisting ground motion are greater than indicated by historical records for that site.

Plant designers depend on these precise measurements of ground motion rather than other measures like the Richter magnitude scale, which assigns a single number indicative of an earthquake's total seismic energy.

1776 I STREET, NW SUITE 400 WASHINGTON, DC 20006-3708 PHONE 202.739.8000 FAX 202.785.4019 www.nei.org

Nuclear plant seismic design is performed in accordance with national codes and standards and NRC regulations. Compliance with these standards and regulations ensures there is a substantial safety margin with respect to earthquakes for the life of the plant. The codes and standards in place come from a variety of organizations, including:

- American Nuclear Society
- American Society of Civil Engineers
- American Society of Mechanical Engineers
- Institute of Electrical and Electronics Engineers
- American Concrete Institute
- American Institute of Steel Construction.

Designed for Strength

Nuclear power plants are designed to withstand earthquake-induced ground motions, focusing on those systems and components most important to safety. These include critical buildings and systems involved in safely shutting down the plant and keeping it secured. Non-critical buildings, such as office buildings, are designed with safety factors closer to typical commercial facilities.

Plant designers include safety factors well beyond those used in commercial construction practices in determining how the structure will respond to earthquakes. They also consider the stress limits of the materials. The foundations and supporting soils and rocks are evaluated to ensure they can withstand the earthquake vibrations and adequately support the buildings.

Plant mechanical and electrical systems that have safety functions likewise are designed with substantial safety margins to withstand earthquakes. The evaluation of systems and equipment uses state-of-the-art analytical methods, as well as earthquake simulation testing, to demonstrate that the systems and equipment will function properly during and after an earthquake.

For more information, visit www.nei.org.

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PAGE

FPL NUCLEAR
Turkey Point 6 & 7
Dckt 080009-EI Audit 08-087-4-1
TYE 12/31/07
Title: Taxes & Insurance

PBC

KW 7/9/08

P118
JHP
7/23/08

Florida Power & Light Company
Pension, Welfare, Taxes & Insurance Rate
For the Past 3 Years Ended December 2008

"TOTAL" (Internal) Rate

Code	Description	2008	2007	2006
Pension & Welfare				
FPW	Funded Pension & Welfare	[redacted]		
UPW	Unfunded Pension & Welfare			
	Total P & W			
Taxes & Insurance				
FICA	Social Security & Medicare (FICA)			
FUTA	Federal Unemployment			
SUTA	State Unemployment			
WCIP	Workers' Compensation			
	Total T & I			
Total PWTI Rate				

43-1 #88

43-1 #77

#77

REDACTED

43-1/7
Pages 1-8

REDACTED

REDACTED

44
Pages 1-2

REDACTED

44-1
Pages 1-68

REDACTED

44-2
Pages 1-40

REDACTED

44-2/1
Pages 1-139

REDACTED

44-2/2
Pages 1-95

REDACTED

44-2/3
Pages 1-46

REDACTED

44-3
Pages 1-112

REDACTED

44-4
Pages 1-13

REDACTED

44-4/1
Pages 1-46

REDACTED

44-4/1-1
Pages 1-15

REDACTED

44-4/1-2
Pages 1-118

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PAGE

FLORIDA POWER AND LIGHT CO.
ANALYSIS OF AFFILIATE COSTS
TEST YEAR ENDED DECEMBER 31, 2007
KATHY L. WELCH
JULY 23, 2008
WORKPAPER 49 P. 1

FPL NUCLEAR
Turkey Point 6 & 7
Dckt 080009-EI Audit 08-087-4-1
TYE 12/31/07
Title: Summary Affil
FPL NUCLEAR

KW 7/23/08 JLP

We obtained all charges from FPLE from the ledger (49 p 4 and 3). We also obtained the position descriptions for the employees (wp 49-1). Most were attorneys and one was an engineer. FPL provided the hours spent on the project and their pay rates. We multiplied the hours by the highest rate as a reasonableness test. (wp 49 p. 2). We then added the overhead that was tested in the uprate audit (wp 49-2). The total rates were compared to legal bills obtained in the sample for outside vendors. Affiliates are required to charge FPL the lower of cost or market. The rates appear to be lower than paid for outside attorneys.

The reasonableness test had a difference of $6,296.58 more than the ledger which was expected because we used the highest rates..

FPL NUCLEAR
Turkey Point 6 & 7
Dckt 080009-EI Audit 08-087-4-1
TYE 12/31/07
Title: Cybulski Rev Ledger

FLORIDA POWER AND LIGHT
ANALYSIS OF AFFILIATE CHARGES
TEST YEAR ENDED DECEMBER 31, 2007
KATHY L. WELCH
11-Jul-08

PER LEDGER DETAIL

from 186-account

Date	SRC	SA	BA	EAC	om	om Wm	Lp	S	Vp	LC	LQE	T	Amount	Quantity	S	NEW	DESCRIPTION	EDER	W_BRO	REF 1
200706	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M	[redacted]	0 45		183690	[redacted]	SA01	005345	FPL ENERGY LLC
200708	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200709	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200701	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200703	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M		0 45		183690		SA01	005345	FPL ENERGY LLC
200703	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200708	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200708	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200707	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200704	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M		0 45		183690		SA01	005345	FPL ENERGY LLC
200704	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200707	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200707	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M		0 45		183690		SA01	005345	FPL ENERGY LLC
200812	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183680		SA01	095102	FPL ENERGY LLC
200811	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	095102	FPL ENERGY LLC
200711	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
200711	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M		0 45		183690		SA01	005345	FPL ENERGY LLC
200711	65000	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		CA01	062000	000
200710	52450	BLULEG	01639	0831	92	9839	53	0	0	951	0	M		0 45		183690		SA01	005345	FPL ENERGY LLC
200710	52450	BLULEG	01639	0831	92	9839	646	0	0	951	0	M		0 50		183690		SA01	062000	FPL ENERGY LLC
													0.00							
TOTAL SITE SELECTION													69,612.55							

Source: Rev Ledger

4 pp 3

FLORIDA POWER AND LIGHT
ANALYSIS OF AFFILIATE CHARGES
TEST YEAR ENDED DECEMBER 31, 2007
KATHY L. WELCH
11-Jul-08

PER LEDGER DETAIL FROM WORK ORDER PRE-CONSTRUCTION

Date	SRC	SA	BA	EAC	m	om	Wm	Lo	6	Vo	LO	ET	Amount	Quantity	SD SEC	EV	SCRIPT	FEEDER ID	W_BR	REF 1	REF 2
200712	52450	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0.0		71	chg	[redacted]	00	ENER	650947582
200712	52450	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0.0		71	chg	[redacted]	00	ENER	650947582
TOTAL ACTUAL													[redacted]								

ACCRUAL ENTRIES FROM WORK ORDER PRE-CONSRU

Date	SRC	SA	BA	EAC	m	om	Wm	Lo	6	Vo	LO	ET	Amount	Quantity	SD SEC	EV	SCRIPT	FEEDER ID	W_BR	REF 1	REF 2
200712	60000	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0		10 71 00		[redacted]	CA01	062000	000
200711	60000	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0		10 71 00		[redacted]	CA01	062000	000
200712	65000	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0.0		71	REV	[redacted]	00	000	
200712	65000	BLUEPM	00402	0831	90	112	620	#	#	941	0	A	[redacted]	0.0		10 71 00		[redacted]	CA01	062000	000
200712	65000	BLULEG	00402	0831	92	9839	620	#	#	941	0	A	[redacted]	0 0		10 71 00		[redacted]	CA01	062000	000
TOTAL ACCRUAL													[redacted]								
TOTAL PRE-CONSTRUCTION													[redacted]								
TOTAL BOTH FILINGS													[redacted]								

87

49pd

REDACTED

49-2
Pages 1-8