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Public Service Commission

November 16, 2010

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John T. Butler
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420

STAFF DATA REQUEST NO. 1

Re: Docket No. 100410-EI - Review of Florida Power & Light Company's earnings.

Dear Mr. Butler:

By this letter, the Commission staff requests that Florida Power & Light Company (FPL or utility) provide responses to the following data requests.

1. Per FPL's Earnings Surveillance Reports (ESR), the reported annual FPSC Adjusted Depreciation & Amortization Expense was \$767.8 million and \$851.7 million for August and September 2010, respectively, an increase of \$83.9 million. Please explain the reason(s) for the increase
2. For each month for the period March through September 2010, please provide the monthly and cumulative amount of the depreciation expense credit related to the amortization of the depreciation reserve surplus included in the ESRs.
3. Per pages 30 and 35 of the Company's Form 10-Q for the quarter ended September 30, 2010, the condensed consolidated financial statements reflect the effects of the proposed, but not yet approved, stipulation and settlement in Docket No. 080677-EI. Has FPL included the effects of the proposed stipulation and settlement in any of its filed ESRs for 2010? If so, please identify which month(s) and refile the ESRs excluding the effects of the proposed stipulation and settlement.
4. Has FPL included the effects of the proposed stipulation and settlement in its actual results of operations in its books and records? If so, please identify which month(s) and provide the justification for recording the effects of the proposed stipulation and settlement as actual results of operations.

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Please file the original and five copies of the requested information by Tuesday, November 23, 2010, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6230 if you have any questions.

Sincerely,


Lisa C. Bennett
Senior Attorney

LCB/th

cc: Office of Commission Clerk
Economic Regulation (J. Slemkewicz, M. Cicchetti, A. Maurey, M. Springer, M. Willis,
C. Prestwood)