### 62

# FPL's Responses to Staff's Tenth Request for Production of Documents (No. 79) Files are on Staff's Exhibits CD

### 63

# FPL's Responses to Staff's Eleventh Request for Production of Documents (Nos. 82 and 83)

See also files re: 82 on Staff's Exhibits CD Florida Power & Light Company Docket No. 120015-El Staff's Eleventh Request for Production of Documents Request No. 82 Page 1 of 1

### Q.

Refer to FPL's Response to Interrogatory No. 273. Provide workpapers or spreadsheets or other documents which show how FPL's Total Customer Forecast accuracy (based on econometric models), up to three years out, for forecast years 2008 through 2011 compares to the forecast accuracy of total customers using the summation of FPL's "customers by revenue class" forecasts for that same time period, including all statistical output showing the goodness of fit of the models (R-square), the Mean Absolute Percent Error, and other diagnostic statistics.

### A.

For the forecast years 2008 through 2011, the forecast accuracy of the total customer model has been superior to the forecast accuracy of total customers based on the sum of the revenue classes. The table below shows the forecast errors of both the total customer model and the total customer forecast based on the sum of the revenue classes. In all but one period out of twelve, the forecast based on the total customer model is more accurate than the forecast based on the sum of the revenue classes.

Supporting documents including total customer and revenue class econometric models are attached.

		Т	otal Custon	ner Forecast	(FPL Mode	1)	Total Cu	stomer Fore	cast (Sum o	fRevenue	Classes}
			F	orecast Yea	ar			F	orecast Yea	r	
	Actual	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
2008	4,509,730	4,554,808					4,561,475				
2009	4,499,067	4,628,744	4,519,986	4,499,593			4,636,088	4,525,476	4,498,143		: 
2010	4,520,328	4,708,603	4,548,763	4,501,332			4,719,632	4,562,784	4,500,780		
2011	4,547,051	4,796,344	4,607,594	4,530,367	4,549,837	4,548,154	4,811,198	4,627,891	4,528,092	4,546,957	4,549,746
			otal Custon	ner Forecast	t (FPL Mode	I)	Total Cu	stomer Fore	ecast (Sum o	fRevenue	Classes)
			F	orecast Yea	ar		1	F	orecast Yea	r	
		2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
2008		-0.990%					-1.134%				• •
2009		-2.802%	-0.463%	-0.012%			-2.956%	-0.584%	0.021%		
	2 · · · · · · · ·	-3.999%	-0.625%	0.422%			-4.223%	-0.930%	0.434%		
2010		-3.333/0									

.....

Staff 005637 FPL RC-12 Florida Power & Light Company Docket No. 120015-El Staff's Eleventh Request for Production of Documents Request No. 83 Page 1 of 1

### Q.

Provide workpapers or spreadsheets or other documents which show FPL's Residential Customer Forecast accuracy (based on econometric models), with and without "out of model adjustments for reconciliation to Total Customers", up to three years out, for the forecast years 2008 through 2011.

### А.

Please see FPL's response to Staff's Fourteenth Set of Interrogatories No. 431 for the forecast accuracy of the residential customer forecast with and without "out of model adjustments for reconciliation to Total Customers." For supporting documents, please see FPL's response to Staff's Eleventh Request for Production of Documents No. 82, documents:

- LF Staff\_POD\_82\_doc2.xls;
- LF Staff POD\_82\_doc3.xls;
- LF Staff POD 82 doc4.xls;
- LF Staff POD 82 doc5.xls;
- LF Staff POD 82 doc6.xlsx;
- LF Staff POD 82 doc7.xls;
- LF Staff POD\_82\_doc8.xls;
- LF\_Staff\_POD\_82\_doc9.xls;
- LF Staff POD\_82\_doc10.xls; and
- LF\_Staff\_POD\_82\_doc11.xls.

Staff 005548 FPL RC-12

### 64

# FPL's Responses to Staff's Twelfth Request for Production of Documents (Nos. 84-89)

See also files re: 84, 86, and 87 on Staff's Exhibits CD

120015 Hearing Exhibits - 01841

Florida Power & Light Company Docket No. 120015-El Staff's Twelfth Request for Production of Documents Request No. 84 Page 1 of 1

### Q.

Please provide an updated MFR Schedule D-4a that includes the recent One Hundred Nineteenth Supplemental Indenture, dated May 1, 2012, for \$600,000,000 of First Mortgage Bonds, 4.05% series due June 1, 2042, and any other recent changes to projected long-term debt issuances.

#### А.

The documents being provided are the original as filed MFR D-4a, a corrected MFR D-4a, and an updated MFR D-4a for the May 2012 bond issuance. In the course of updating MFR D-4a, FPL discovered that the expense for reacquired debt was inadvertently missing from MFR D-4a as originally filed, causing the embedded cost of debt to be 2 basis points lower than it should have been. The original MFR D-4a stated 5.24% as the embedded cost of debt; the corrected MFR D-4a shows the embedded cost of debt to be 5.26% using the as-filed projections for the May 2012 bond issuance; and the updated MFR D-4a shows a reduction in the embedded cost of debt to 5.20% when the actuals for the May 2012 bond issuance are included.

#### Staff 005904 FPL RC-12

Schedule D-1a Canaveral Ster	Schedule D-1a Canaveral Step Increase			COST OF CAPI	COST OF CAPITAL - 13-MONTH AVERAGE	TH AVERAGE				Page 1 of 1
<b>FLORIDA</b>	FLORIDA PUBLIC SERVICE COMMISSION	NOIS	EXPLANATION:		ipany's 13-mont	Provide the company's 13-month average cost of	Type of Data Shown:	÷		
COMPANY:	FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	SHT COMPANY		capital for the Canaveral Modernization Project.	anaveral Moder	nization Project.	X Projected Year Ended 05/31/14	ır Ended <u>05/31/1</u>	7	
DOCKET	DOCKET NO.: 120015-EI						Witness: Kim Ousdahl, Moray P. Dewhurst, Robert E. Barrett, Jr.	dahl, Moray P. C	Jewhurst, Ro	obert E. Barrett
	(1)	(2)	(8)	(4)	(5)	(9)	(1)	(8)	(6)	(10)
Line No.	Class of Capital	Company Total Per Books (\$000)	Specific Adjustments	Pro Rata Adjustments	System Adjusted (\$000)	Jurisdictional Factor	Jurisdictional Capital Structure (\$000)	Ratio	Cost Rate	Weighted Cost Rate
-	LONG TERM DEBT	326,805	0	o	326,805	0.980925	320,571	34.07%	5.26%	1.79%
N 00 '	SHORT TERM DEBT	0	o	Ð	0		o	00.0	0.00%	0.00%
<b>بر ب</b> ه	PREFERRED STOCK	0	0	0	0		0	0.00%	%00.0	0.00%
9 ~ 9	COMMON EQUITY	510,491	0	0	510,491	0.980925	500,754	53.22%	11.50%	6.12%
<b>ස</b>	CUSTOMER DEPOSITS	o	0	0	o		o	0.00%	0.00%	0.00%
2 = 1	DEFERRED TAXES	121,936	Ð	0	121,936	0.980925	119,610	12.71%	0.00%	00.00%
2 12 1	INVESTMENT CREDITS	0	O	0	O		o	0.00%	0.00%	0.00%
ৰ চ	TOTAL	959,233	0	0	959,233		940,935	100.00%		7.91%
9 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7										
5 2 3	NOTES:	(1) The capital structure	ucture reflects incr	emental sources (	of capital consis	tent with the analy	reflects incremental sources of capital consistent with the analyses submitted in connection with its need determination proceeding.	rection with its n	need determ	ination proceed
28 28 28 28		(2) The proposed	long term debt rate	e and proposed ra	ate of return on (	common equity are	(2) The proposed long term debt rate and proposed rate of return on common equity are consistent with FPL's January 2013 Base Rate Increase request.	s January 2013	Base Rate	Increase reque
27 28 29										
6	Totals may not add due to rounding.	to rounding.								
Supporting	Supporting Schedules:					Ľ	Recap Schedules: A	A-1		
									σ –	Staff 005900 FPL RC-12

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Florida Power & Light Company Docket No. 120015-EI Staff's Twelfth Request for Production of Documents Request No. 88 Page 1 of 1

### Q.

For Interrogatory No. 454, please provide all adjustments/journal entries of other identified adjustments that has impacted the different MFR Schedules due to the Company's corrections or updates.

### А.

In addition to documents being provided, see FPL witness Ousdahl's Exhibit No. KO-16 for listing of all identified adjustments impacting revenue requirements associated with the 2013 Test Year and Canaveral Step Increase, and the following rebuttal exhibits provided by FPL witness Ousdahl for detailed calculations for some of these adjustments:

1) Exhibit No. KO-18 - Identified Adjustment - Cost of Removal,

2) Exhibit No. KO-19 - Identified Adjustment - DOE & AMI

3) Exhibit No. KO-20 - Identified Adjustment - Change in Customer Deposit Rule

Staff 005901 FPL RC-12

### 7FA Advanced Gas Path Uprate

# 

### Increased Efficiency and Output

Using existing advanced technology in both turbine materials and design, combined with GE's F-technology operating experience of more than 30 million hours, GE Energy has developed a performance uprate for the current 7FA gas turbine. The Advanced Gas Path (AGP) uprate provides improved heat rate and increased output while maintaining the 7FA's current F-class leading level of reliability and availability. The benefits translate into lower fuel costs and improved revenues for 7FA users in both simple and combined-cycle operation.

### How It Works

The AGP uprate is based on an enhanced version of the buckets, shrouds, and nozzles of the 7FA turbine section. The stage 1 section has flow down technology from the FB, while stages 2 and 3 have been improved based on operating data of GE's FA fleet. This flow down of advanced technology allows the 7FA to achieve near 7FB performance while mointaining equivalent 7FA combustion temperatures. The result is a higher performing gas turbine with the same proven emission characteristics as today's 7FA.

In addition to an enhanced hot gas path, the uprate incorporates two key elements of GE's Cooling Optimization uprate package. These features include an active clearance control system and a high efficiency low-pressure drop combustion liner.

### Reducing Operating Costs, Improving Performance

GE Energy's advanced technology gas turbine upgrades enhance unit performance and yield benefits with an attractive economic payback.

#### **AGP Uprate Improvements**

	Output	Heat Rate
CC	up to +3.0%	up to 1.1%
SC	up to +4.2%	up to 2.2%

With no additional impact on the life of the parts



### Minimal System Changes

The only significant change to the unit is the incorporation of this proven new hot gas path; all other systems remain identical to earlier models and operation is largely unchanged. This uprate can be installed during a typical hot gas path or major inspection.

### Extended Turndown

Along with this uprate, GE has an extended turndown option that will provide up to seven points of additional turndown, depending on the overall combined-cycle plant design.

### The GE Advantage – Our Fleet Enhancing Performance

The uprated 7FA gas turbine capitalizes on GE Energy's extensive domain knowledge, delivering an improved hot gas path section based on fleet experience. Uprated turbines will benefit from higher levels of performance without sacrificing the industry-leading flexibility and reliability of the 7FA.

### Maintaining World Class F-technology Emission Levels

The AGP uprate will provide emissions performance equivalent to the current 7FA machine — 9 ppm NO<sub>x</sub> and CO. This result is achieved by lowering the amount of cooling needed in the hardware, resulting in a higher firing temperature without increasing the combustion temperature.

#### Most Reliable Fleet in the Industry

Per ORAP\* data, over the past two decades GE's 7FA has led F-technology gos turbines in reliability and availability. This high reliability and availability rate translates to increased operability and reduction in life cycle cost.

#### Wide Range of Applications

GE Energy's wide range of flexible power generation applications for the 7FA gas turbine include combined cycle, cogeneration, simple-cycle peoking, and Integrated Gasification Combined Cycle (IGCC) in both cyclic and base load operation using a wide range of fuels.



For more information, contact your GE representative or visit www.ge/com/energy.

\* Source: ORAM<sup>®</sup>; All rights reserved: SPS<sup>®</sup>. \* ORAM<sup>®</sup> is a registered trademark of Operational Reliability Analysis Program. SPS is a registered trademark of Strategic Power Systems, Inc Copyright © 2010 General Electric Company. All rights reserved.

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Staff 005909 FPL RC-12

120015 Hearing Exhibits - 01845

Florida Power & Light Company Docket No. 120015-El Staff's Twelfth Request for Production of Documents Request No. 89 Page 1 of 1

### Q.

FPL stated in its response to the Office of Public Counsel's Six Set of Interrogatories No. 102, that hot gas path maintenance is a new offer from the original equipment manufacturer (OEM). Please provide all documentation and supporting detail from the manufacturer that suggests the use of hot gas path components.

### А.

., <sup>1</sup>

Responsive documents for the major combustion turbine manufacturer's in the FPL fleet were provided in FPL's response to OPC's Sixth Request for Production of Documents No. 59, which was confidential. Additionally, FPL is producing a .04 fact sheet that is not confidential and a .04 overview document obtained at a Technical Symposium sponsored by General Electric that is confidential.

### 65

# FPL's Responses to Staff's Thirteenth Request for Production of Documents (No. 90)

### See file re: 90 on Staff's Exhibits CD

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120015 Hearing Exhibits - 01847

Florida Power & Light Company Docket No. 120015-El Staff's Thirteenth Request for Production of Documents Request No. 90 Page 1 of 1

Q.

Please provide FPL's 2012 Load Forecast Variance Report through June 2012.

А.

Please see document provided for the 2012 Load Forecast Variance Report.

Staff 005861 FPL RC-12

## **66**

# FPL's Responses to Staff's First Request for Admissions (Nos. 11 and 12)

120015 Hearing Exhibits - 01849

Florida Power & Light Company Docket No. 120015-EI Staff's First Set of Request for Admissions Request No. 11 Page 1 of 1

Q.

Admit that Attachment E is the Review of Florida's Investor-Owned Electric Utilities 2010 Service Reliability Reports dated November 2011.

**A.** 

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Admit.

Florida Power & Light Company Docket No. 120015-EI Staff's First Set of Request for Admissions Request No. 12 Page 1 of 1

### Q.

Admit that there is no regulatory standard, Commission Rule, or Florida Statute that establishes "superior customer value" as explained by FPL's witness Dewhurst's direct testimony on page 47, lines 10 through 23.

### А.

Deny to the extent the request for admission is intended to suggest that the Commission would not have jurisdiction to grant a performance award in terms of return on equity for delivering superior customer value. In setting rates, the Commission may "give consideration, among other things, to the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered; the cost of providing such service and the value of such service to the public." Section 366.041(1), Florida Statutes (2012) (emphasis added). The Commission has previously See Docket No. 010949-EI, Order No. PSC-02-0787-FOF-EI exercised this authority. (Commission rewarded Gulf Power Company with a 25 basis point adder in recognition of Gulf's past performance and as an incentive for Gulf's future performance); Docket No. 800001-EU, Order No. 9852 (Commission rewarded Gulf Power Company with a 25 basis point adder in recognition of Gulf's conservation efforts). Admit to the extent that no regulatory standard, Commission rule or Florida Statutes precisely defines "superior customer value." FPL's use of the phrase "superior customer value" is based on the standard dictionary definitions of superior -- that the value FPL provides to its customers is "of higher rank" and "better" than the other utilities.

### 67

# FPL's Responses to OPC's First Set of Interrogatories (Nos. 3-12 and 14-27) See Staff's Exhibits CD for files re: Nos. 7, 9, 10, 11, 21

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 3 Page 1 of 2

Q.

<u>Please refer to Ousdahl Pre-filed Direct Testimony, Section VIII, "AffiliateTransactions," for the following interrogatory:</u>

Please identify and describe in detail the specific functions (e.g., engineering, operations, customer service, human resources, information technology, etc.) that are completely centralized in FPL, those functions that are provided to FPL by affiliates, those functions that are performed independently by FPL and other NEE subsidiaries, the functions that are performed at the NEE holding company level and those that are decentralized to the subsidiaries. For each function, please list the relevant divisions or departments in FPL and each applicable affiliate.

### А.

The following functions include services provided to affiliates by FPL:

**Corporate Communications** – internal and external communications to stakeholders about corporate programs, accomplishments, changes, and events, as well as the management of public relations and media interfaces.

**Engineering, Construction and Corporate Services** – includes engineering and design efforts; performs procurement functions; manages the maintenance of corporate buildings; oversees real estate management; and provides common corporate services, such as meal services and print shops.

**Finance and Accounting** – includes preparation of investor relations materials; focused internal financial planning activities; market services (banking and ratings agency relationships); tax advisory and planning; and general accounting activities. Accounting compliance activities are included in this category of service.

**General Counsel** – includes legal support for business units (e.g., litigation, labor, and employment, commercial contracting, corporate governance, regulatory proceedings, as well as all other operational legal matters); monitor compliance with federal, state, and / or local laws, regulations and ordinances; draft, negotiate, and review agreements.

Human Resources – includes compensation and benefits; workforce planning to establish optimal staffing levels; specific labor-related compliance issues; and skills and knowledge delivery in line with employee development objectives.

Internal Audit – includes compliance and process reviews related to adequacy of internal control mechanisms and adherence with Sarbanes-Oxley and internal risk minimization objectives.

**Information Management** – includes management, operations and support of applications, architecture and network infrastructure; oversight of security to protect physical and intellectual property; and support for the technology environment through testing, help desk, and telecommunications.

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 3 Page 2 of 2

**Regulatory Affairs** – includes assistance in development of information supporting rate filings, regulatory process management, and serving as point of contact for regulatory proceedings.

Strategy, Policy and Process Improvement – includes evaluating emerging market trends and policies; conducting strategic performance initiatives; performing operational improvement analyses; managing the suite of environmental services; and managing security assets, such as guard services, security devices, incident awareness, etc.

**External Affairs** – includes support for governmental relations programs; informing stakeholders, such as local government agencies and internal groups, about ongoing company projects.

**Transmission and Substation** – includes engineering and design support for transmission projects, line routing, substations, and related capital projects. Also includes maintenance support for transmission lines and substations; safety training and consulting services related to sourcing, compliance, and similar transmission and substation operations related tasks.

**Power Generation Division** – Operating support activities provided by the Power Generation Division (PGD) relate to the following services: technical services related to engineering, environmental, quality, and information management; central maintenance related to scheduled outage planning and execution; production assurance related to reliability, performance, compliance, training, due diligence, and document control; and business support related to workforce tracking, performance benchmarking, regulatory reporting, and invoice processing.

**Nuclear** – Operating support activities provided by the Nuclear division includes governance, oversight, and monitoring of non-nuclear generation assets and relate to the following services: fuel, training, business and regulatory support, engineering, assurance and licensing. In addition, support is provided for services related to due diligence, construction projects, transition teams, outages, and support specific to NextEra Energy Resources capital projects.

**Energy Market Trading**- includes fundamentals analysis, fuel price forecasting, fuel hedging strategy, risk analytics, and fuel purchasing.

Some of these functions are provided through matrixed FPL organizations which are led by FPL and include employees of both the utility and certain affiliates. In addition, where provided functions may be comprised of both NEER and FPL employees (i.e. Legal), the employees actually performing the services are directly designated by the performing entity based on the nature of the work performed and expertise required. Services provided by Affiliates on behalf of FPL include Nuclear, IM and Legal Services provided by NEER, fiber services provided by FiberNet, and ESCO support provided by FPLES. In addition, NEE provides aviation operations on behalf of the enterprise.

See Attachment No. 1, which shows the FPL functions that have provided to or received services from affiliates in the second half of 2011 by type of service and by affiliate name.

Florida Power & Light Company Docket No. 120015-E1 OPC's First Set of Interrogatories Interrogatory No. 3 Attachment No. 1 Page 1 of 1

					Partner Company	Ipany					
Services Provided	NextEra Energy, Inc.	NEE Capital Holdings Inc	FPL Energy Services, Inc.	FPL Readi- Power, LLC	FPL Fibernet, LLC	NextEra Fibernet dba FNET	NextEra Energy infrastructur e LLC	Lone Star Transmissio n, LLC	New Hampshire Transmissio n. LLC	Alandco, Inc.	NextEra Energy Resources, LLC
Power Generation Division FPL											٥
Nuclear Division											D, S
Fossil Fuel & Interchange			0								
Transmission	-		1		Ó		Q	٥	۵		۵
Distribution	D		[ .	٥	٥						0
Customer Service											٥
FPL Corporate Finance	A, D	D	A, D	٥	A, D	A, D	A	A, D	A, D		A, D
FPL Utility Finance	A	D	A I		A, D	A	A	A, D	A		4
Human Resources	A		A, D		A, D	A	A, D	A, D	×		A, D
General Counsel	A	D	A,D	٥	A, D	A	A, D	A, D	٩̈́D		A, D
Information Management	A		A		A, D	A, D	A	A, D	A		A, D, S
Engineering Const & Corp Svcs	A, D	D	A, D		A, D	A, D	A, D	A, D	A,D	Δ	A, D
Strategy & Policy	A		A		A, D	A	A	A, D	V		A, D
Marketing & Communications	A		A N		A, D	۷	A				A, D
Regulatory & State Gov Affairs					0		٥	٥			
Corp & External Affairs											<u>م</u>
Internal Audit	A		¥		A, D	۷	A	A, D	V		D,A
Executive	A	D	A		A, D	A	A, D	A	٨		d,A
Energy Marketing & Trading			۵	Δ							D, S

Parther Company	FPL         NextEra         NextEra <thnextera< th=""> <thnextera< th=""> <thnexte< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>D D</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>0</th><th></th></thnexte<></thnextera<></thnextera<>										D D								0	
	NEE FPL Energy Capital Services, Holdings Inc.				-		O ]													-
	NextEra Energy, Inc.																			
	Services Received	Power Generation Division FPL	Nuclear Division	Fossit Fuel & Interchange	Transmission	Distribution	Customer Service	FPL Corporate Finance	FPL Utility Finance	Human Resources	General Counsel	Information Management	Engineering Const & Corp Svcs	Strategy & Policy	Marketing & Communications	Regulatory & State Gov Affairs	Corp & External Affairs	Internal Audit	Executive	C Fasses Madesting & Tending

A - Affiliate Management Fee Services D - Direct Charges S - Service Fee

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 4 Page 1 of 1

**Q**.

Referring to the testimony of witness Ousdahl, at page 26, line 9, please explain in detail the meaning and significance of being the "primary operating entity of NEE".

А.

FPL, in its primary role of providing affordable and reliable electric service to its customers, conducts all necessary operating and support functions for itself and conducts most if not all of those same functions for affiliates. FPL has operated as a stand-alone entity for many years. As affiliate operations began, FPL leveraged its fleet and support organizations to serve the enterprise while reducing its costs billed to customers. It continues to be the largest operating entity of NEE as measured by assets, employees, payroll and revenues.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 5 Page 1 of 1

### Q.

Referring to the testimony of witness Ousdahl, at page 26, line 20, please detail the "operating support activities" performed by the nuclear and power generation divisions.

A.

Operating support activities provided by the Nuclear division relate to the following services: fuel, training, business and regulatory support, engineering, assurance and licensing. In addition, support is provided for services related to due diligence, construction projects, transition teams, outages, and support specific to NextEra Energy Resources capital projects.

Operating support activities provided by the Power Generation Division (PGD) relate to the following services: technical services related to engineering, environmental, quality, and information management; central maintenance related to scheduled outage planning and execution; production assurance related to reliability, performance, compliance, training, due diligence, and document control; and business support related to workforce tracking, performance benchmarking, regulatory reporting, and invoice processing.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Request No. 6 Page 1 of 1

Q.

On page 27, line 13, FPL witness Ousdahl states that FPL's CAM "largely follows" NARUC's published guidelines. Please explain in detail each instance in which FPL's CAM differs from NARUC guidelines.

A.

Paragraph two of the NARUC guidelines states in part: "The guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight."

There are no material differences between the NARUC guidelines and the CAM. A specific example where inconsequential differences exist between the NARUC guidelines and FPL's CAM is that FPL does not include an organizational chart in its CAM as suggested in C(1) of the guidelines, but instead includes the organizational charts in its annual diversification report filing with the FPSC. FPL's CAM is consistent in all material respects with NARUC guidelines.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 7 Page 1 of 1

### Q.

Referring to the testimony of witness Ousdahl, at pages 27- 28, please list separately all "strategic and governance" cost pools, all "fleet construction and operations support" cost pools, and all "general operations and support" cost pools. In your answer, for each cost pool within the three categories detail which departments and cost centers are included and how each cost pool is accumulated and allocated (direct charge, service fee or AMF). Also provide the total cost pool, the allocation method, the allocation to each entity and the numbers underlying the allocation calculations for each of the years 2010 through 2013.

### A.

The testimony of witness Ousdahl describes three major categories of support as part of an overall explanation of the types of shared services that FPL provides to Affiliates. Costs are captured by cost center, and not necessarily by those specific illustrative categories, so each cost center could have charges relating to one or all these types of services. In general, FPL would include the departments in the illustrative categories as follows:

Strategic and	Fleet Construction and	General Operations
Governance	<b>Operations Support</b>	and Support
General Counsel	Power Generation	Information Management
Finance	Nuclear	Marketing & Communications
Human Resources	Transmission	Engineering & Construction – ISC
Internal Audit	EMT	Engineering & Construction – CRE
Strategy & Policy	Engineering & Const Const.	struction
Executive		

Charges by cost center can not be broken down into these specific categories, however, the attached reports provide the requested information for all allocated costs organized by cost center. Note that cost pools and the allocation methodology applies only to services included in Service Fees and AMF charges. Note that Service Fees are allocated 100% to NextEra Energy Resources, LLC. Prior to July 1, 2011, the total amount of the AMF was billed to FPL Group Capital.

See the Attachment Nos. 1-7.

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 8 Page 1 of 1

### Q.

Referring to witness Ousdahl's testimony at page 28, please list each cost center that has "Direct Charges" to affiliates by name and number. For payroll time related charges, please indicate whether the cost center and individual employee use positive time reporting (each hour specifically charged to a work order or account) or exception reporting, which normally uses a standard time allocation but reports direct charge hours to affiliates only on an exception basis.

### A.

For payroll related charges, FPL used both positive and exception reporting. Employees are designated as either fixed or variable based on their individual job description. Fixed employees use exception reporting and variable employees use positive time reporting. At any point in time, any FPL cost center could provide services to affiliates in accordance with the control procedures described in Exhibit KO – 9. As such, FPL has provided the following cost centers that had "Direct Charges" to Affiliates for the period July through December 2011 as an example.

- 20100 Power Generation Division FPL
- 20105 Nuclear Division
- 20111 Fossil Fuel & Interchange
- 20115 Transmission
- 20120 Distribution
- 20125 Customer Service
- 20140 FPL Corporate Finance
- 20141 FPL Utility Finance
- 20142 Human Resources
- 20144 General Counsel
- 20146 Information Management
- 20148 Engineering Const & Corp Svcs
- 20150 Strategy & Policy
- 20152 Marketing & Communications
- 20154 Regulatory & State Gov Affairs
- 20156 Corp & External Affairs
- 20158 Internal Audit
- 20168 Executive
- 20172 ACG/Finance Other
- 20176 Misc GL Entry/Staff
- 20111 Energy Marketing & Trading

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 9 Page 1 of 1

### Q.

Referring to the testimony of witness Ousdahl at page 28, please detail the procedure and calculations for determining the hourly charge used for time allocations from FPL to affiliates for direct charges. Please include an explanation and detailed example for a specific real (but unidentified by name) employee showing all factors and calculations.

А.

When FPL direct charges an affiliate for services provided, each employee charges an internal order on their timesheet for specific hours worked which translates to a receivable from that particular affiliate based on the employee's actual hourly rate. The charges to affiliate internal orders are accumulated each month and loaded with the appropriate payroll and non-payroll overhead loaders by FPL's accounting system (SAP) during the month-end closing process. See Attachment No. 1 for an example of amounts charged to an affiliate using actual data from January 2012.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 10 Page 1 of 1

Q.

Referring to the testimony of witness Ousdahl at page 28, please list by name and number all FPL cost centers that have charges to affiliates and map them to each cost pool and allocation method. If a cost center is divided among two or more cost pools, please explain the method for determining which cost pool is charged.

А.

See Attachment No. 1.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 11 Page 1 of 1

Q.

Referring to witness Ousdahl testimony at page 32, lines 8-16, please provide the original budget, actual charges and the variance for each cost pool for 2011.

А.

Page 32, lines 8-16 of witness Ousdahl's direct testimony references the review procedures performed by the Cost Measurement and Allocations department, which includes analysis of actual charges versus original budget for costs pools related to Affiliate Management Fee (AMF). See Attachment Nos. 1 and 2, which reflect the original budget, actual charges, and variances for each cost pool in the AMF for 2011.

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 12 Page 1 of 1

Q.

Please explain in detail the specific services (billing, customer referrals, etc.) FPL provides for FPLES and how FPLES is charged for each service provided by FPL.

А.

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Operational costs are determined by cost study and then rates are developed and charged as described in Attachment No. 1.

### **FPL SERVICES PROVIDED TO FPLES**

### Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 12; Attachment No. 1; Page 1 of 1

Service FPL provides for FPLEnergy Services,	How FPLES is Charged
Inc. (FPLES)	now i r LLo is charged
FPL provides billing and payment processing	FPL charges FPLES based on the number of line
services for some FPLES customers. FPLES	items in the bills. These charges are settled
program charges are itemized in the utility bill as	through the intercompany account.
separate charges.	
FPL provides billing and payment processing	FPL charges FPLES based on the number of items
services for FPLES miscellaneous receivables.	processed. These charges are settled through the
FPL provides printing and mailing services for	intercompany account. FPL charges FPLES based on the number of items
FPLES miscellaneous payables and payroll	printed and mailed. These charges are settled
checks.	through the intercompany account.
FPL provides bill printing, mailing and processing	FPL charges FPLES through the intercompany
services for FPLES retail gas business.	account based on the number of bills printed and
<b>J</b>	processed. These charges are settled through the
	intercompany account.
FPL will assist FPLES customers who call FPL with	FPL charges FPLES through the intercompany
FPLES inquiries and complaints.	account based on the number of calls handled and
	the time associated with the call. These charges
	are settled through the intercompany account.
Upon obtaining permission, FPL will transfer new	FPL charges FPLES through the intercompany
customer calls answered by FPL's Customer Care	account based on the number of calls handled and
Center to FPLES, for the purpose of offering move-	the time associated with the call.
related services.	EDL shows a EDLEC through the intercomponent
FPL provides warehousing services for some	FPL charges FPLES through the intercompany
FPLES products. FPL provides facility space and maintenance to	account based on the square footage used. FPL charges FPLES based on a fee per square
FPL provides facility space and maintenance to FPLES.	footage. These charges are billed to FPLES on a
	miscellaneous receivable.
Prior to February 2012, FPL gas traders secured	Employees directly charged FPLES for activities
and scheduled physical gas purchases for FPLES.	through a fixed payroll distribution, that was
	developed after completing a review of the amount
	of time spent by EMT personnel when performing
	each FPLES-related activity. Charges were settled
	through the intercompany account.
FPL financial traders enter into financial hedge	Employees directly charge FPLES for activities
transactions for the benefit of FPLES.	through a fixed payroll distribution, developed after
	completing a review of the amount of time spent by
	EMT personnel when performing each FPLES- related activity. Charges are settled through
	intercompany account. FPL will discontinue this
	service mid-2012.
FPL determines the derivative treatment and	Employees directly charge FPLES for activities
records the monthly Mark to Market adjustment for	through a fixed payroll distribution, developed after
FPLES hedges, as well as provides the quarterly	completing a review of the amount of time spent by
reporting to be included in the 10Q/K	EMT personnel when performing each FPLES-
	related activity. Charges are settled through
	intercompany account.
On an as-needed basis, FPL employees provide	FPL employees directly charge FPLES for time
specialized services to FPLES (e.g., regulatory and	spent supporting FPLES activities.
legal support).	Those services are charged through the Affiliate
As described in the Cost Allocation Manual (CAM), FPL acts as the centralized service company for	These services are charged through the Affiliate Management Fee, which is settled through the
general services such as information management,	intercompany account.
human resources, etc.	
	1

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Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 14 Page 1 of 1

### **Q**.

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Please explain in detail how NEE non-regulated subsidiaries compensate Florida Power & Light (FPL) for use of the Florida Power & Light (FPL) name and show the amounts for the years 2010 through 2013.

### А.

FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*. There is no separate compensation provided to FPL by affiliates for the use of the Florida Power & Light name.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 15 Page 1 of 1

**Q**.

Are any of FPL's subsidiaries not regulated by the FPSC? If so, which ones and why?

А.

All of FPL's subsidiaries are consolidated as part of FPL's financials and thus their financial results are considered in the course of the FPSC's rate regulation of FPL.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 16 Page 1 of 1

**Q**.

Is any portion of FPL's or its subsidiaries' operations unregulated (below the line)? If so, which ones and why?

А.

No. Neither FPL, nor its subsidiaries, have any unregulated operations.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 17 Page 1 of 1

### Q.

The following interrogatories refer to exhibits to witness Ousdahl's Pre-filed Direct Testimony

Referring to KO-9, is this the CAM for FPL only, or is it the CAM for FPL and all affiliates that charge FPL? If it is not the CAM for all affiliates that charge FPL, please identify the relevant CAMs for those affiliate relationships. Please ensure that the cost allocation methodology or pricing mechanism for every affiliate charge to FPL is covered.

### А.

The CAM included as Exhibit KO-9 is the CAM governs all charges to affiliates from FPL and FPL's terms and conditions for charges to FPL from affiliates. In regards to CAMs for affiliates that charge FPL, FPL has identified only one document that would be responsive to this request. NextEra Energy Resources, Inc., an affiliate of FPL, maintains a cost allocation process which is included in FPL's response to OPC's First Request for Production of Documents No. 10.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 18 Page 1 of 1

### Q.

Referring to KO-9, page 1, third paragraph, if affiliates utilize separate affiliate purchase orders to order from FPL vendor contracts or relationships, how do the affiliates pay for the value of having FPL establish the vendor contracts or relationships?

### А.

FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*. There is no separate compensation provided to FPL by affiliates for having FPL establish vendor contracts or relationships.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 19 Page 1 of 1

### Q.

Referring to Exhibit KO-9, pages 13 and 14, Section F, please provide the recommended information (a, b, and c) for each of the years 2010 and 2011 and the projections for 2012 and 2013.

### А.

Section F in Exhibit KO-9 reflects NARUC guidelines which recommend that regulated entities provide annual information related to non-tariffed charges associated with services/products and the sale/use of assets which are provided/received from each non-regulated affiliate. For non-regulated affiliate transactions, please see below. Note, with the exception of FPL's affiliate Lone Star Transmission Holdings, LLC, all FPL affiliates are non-regulated. FPL does not provide corporate support services as described in its CAM to non-affiliate third parties.

For non-regulated affiliate transactions for 2010, please see MFR C-31, which includes FPL's 2010 diversification report filed with the FPSC.

For non-regulated affiliate transactions for 2011, FPL will provide this information in a supplemental response once FPL's files its 2011 Diversification Report with the FPSC, which is expected to be on April 30, 2012.

For non-regulated affiliate transactions forecasted to be allocated from FPL to its affiliates for 2012 and 2013, please see FPL's response to OPC's First Set of Interrogatories No. 7.

For non-regulated affiliate transactions forecasted to be direct charged from FPL to each affiliate for 2012 and 2013, see Attachment No. 1.

For non-regulated affiliate transactions forecasted to be charged from affiliates to FPL for 2012 and 2013, see Attachment No. 2.

Attachment No. 1 Page 1 of 2

					2012								
	Ta	Table			-	2	3	4	5	6	7	8	<b>Overall Result</b>
	Ře	Resp. cost cntr	Versi		NEER	FIBERNET	FPLES	OTHER	NEW HAMPSHIRE	LONE STAR TRAN	U.S. TRANSMISS	NEXTERA FIBERN	
	-	Power Generation Div	РСҮ		\$5,702,149								\$5,702,149
	•	Nuclear Division	РСҮ		\$8,182,848								\$8,182,848
		Transmission	РСҮ		\$1,586,803	\$1,133,836	\$0	\$0	\$294,564	\$261,046	\$0	\$0	
		Customer Service	РСҮ		\$114,785	\$1,000							
		FPL Corporate Finar	РСҮ		\$3,000,485	\$48,319	\$52,358	\$1,787,972	\$5,760	0\$	\$0	\$0	\$4,894,894
		* Human Resources	РСҮ		\$1,003,063	\$0	20	\$6,050,000	0 <b>\$</b>	\$0	\$0	80	
8		<ul> <li>General Counsel</li> </ul>	РСҮ		\$2,408,873	\$0	0\$	\$21,936	\$0	\$0	<b>\$</b> 0	0\$	
		Information Manager	РСҮ		\$10,296,983		I						\$10,296,983
		Engineering Const &	РСҮ		\$3,753,451	\$262,756	0\$	\$21,832	\$0	\$0	0\$	\$0	\$4.038,039
		Regulatory & State Q	РСҮ		\$340,254								\$340,254
		Internal Audit	РСҮ		\$1,506,042								\$1,506,042
		Executive	РСҮ		0\$	\$12,000	\$193,441	\$3,297,339	\$0	0\$	<b>0</b> \$	\$0	\$3,502,781
		Energy Marketing & ]	РСҮ		\$2,492,568	\$0	\$34,760	0\$	\$0	0 <b>\$</b>	\$0	\$0	\$2,527,328
	<b>₹</b>	<ul> <li>Corporate Support</li> </ul>	РСҮ		\$24,801,719	\$323,075	\$280,560	\$11,179,080	\$5,760	\$0	\$0	\$0	\$36,590,193
	•	Florida Power & Ligh	PCΥ		\$40,388,304	\$1,457,911	\$280,560	\$11,179,080	\$300,324	\$261,046	\$0	\$0	\$53,867,224
ŀ			-	Less Service Fee	\$9,313,398								\$9,313,398
	_			Direct Charges	\$31,074,906	\$1,457,911	\$280,560	\$11,179,080	\$300,324	\$261,046	20	0\$	\$44,553,826
	1												
				Add Overheads							~		
			<u> </u>										
	1				10,000,420,14								\$1,524,688
													T
	L			ofs Other				:					
	Re	Rental Revenues (See Tab Other Re Revenues	ther Re	Revenues	\$5 997 506	\$1 278 897	\$381 514	\$1,603,736		\$32 893			80 704 5A6
													010100
	<u>່ຍິວ</u> ິເ	G:\Kate Case Files\Kate Case 2012\2012 Rate Case											
	<u>ấ ĉ</u>	Exhibits \2011 Intercompany_xis		To Exhibit KO- 10	\$38 697 100	\$2 736 808	\$662 073	S662 073 \$12 782 816	\$300.324	929.939	05	0\$	\$55 473 D60
						**** * * * * * * * * * *				1222 CAN		•	

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Kevised to Correct Fibernet by \$121K

> Source SAP BW Report Plan Current Year

Note: Other Column L includes \$6050k for Palms(line 9)

Florida Power & Light Company Docket No. 120015-E1 OPC's First Set of Interrogatories Interrogatory No. 19 Attachment No. 1 Page 2 of 2

NEER FIBERNET
\$5,909,678
\$1,4
\$3,140,110 \$49,947
\$1,050,557 \$0
\$2,541,972 \$0
\$13,321,187
\$3,935,122 \$274,987
\$1,577,377
\$0 \$10,000
\$2,545,386 \$0
\$28,111,710 \$334,934
\$44,454,470 \$1,742,129
\$9,557,837
<b>\$34 806 633 \$1 743 120</b>
\$1.724.536
\$7,241,598 \$1,292,429
<b>\$4</b> 3 862 7681 <b>\$</b> 3 034 559

Source SAP BW Report Plan Current Year

Note: Other Column W includes \$6232k for Palms(line 9)

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 19 Attachment No. 2 Page 1 of 1

#### Florida Power & Light Company Forecasted Purchases from Affiliates Non Tariff Transactions (\$000)

	2012	2013
NextEra Energy Resources, LLC	\$4,804	\$4,973
FPL Energy Services, Inc.	\$724	\$751
FPL FiberNet, LLC	\$6,180	\$6,304
Palms Insurance Company, LTD	\$10,157	\$10,161
	\$21,865	\$22,189

Note: The above amounts do not include transactions related to the funding of shared benefit plans or the funding for the tax sharing agreement. Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 20 Page 1 of 1

Q.

Referring to Exhibit KO-9, page 15, please identify the supporting documents, that include the underlying numbers and calculations for each of the overhead rates shown on page 15.

А.

See FPL's response to OPC's First Request for Production of Documents No. 4.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 21 Page 1 of 1

#### Q.

Referring to Exhibit KO-9, Exhibit C, page 16, please identify fully each entity listed and provide the actual underlying allocation number for each factor for each entity and its vintage.

- a) Please show the projected 2012 dollars to be allocated to each entity according to the allocation factors on this chart.
- b) Please reconcile the 2012 dollar allocations represented by this chart to the Schedule C-30 2013 projected allocations. Explain which affiliates change and why, and identify any material differences in the amount of allocations from 2012 to 2013.

#### А.

The entities included in KO-9, Exhibit C are:

FPL = Florida Power & Light Company NEER = NextEra Energy Resources, LLC Florida Fibernet = FPL FiberNet, LLC FPLES = FPL Energy Services, Inc. NHT = New Hampshire Transmission, LLC LST = Lone Star Transmission Holdings, LLC UST = NextEra Energy Transmission, LLC Texas Fibernet = NextEra FiberNet, LLC

The tables in Attachment No. 1 include the allocation numbers for each entity for 2012 and 2013. The change in dollars allocated to affiliates can be attributed to two main factors. The first is an increase in the size of the pool being allocated. The second cause of the increase is due to the fact that the affiliates are growing at a faster rate than FPL and are therefore being allocated a larger proportion of the cost pools. As evidenced by the attached, the most significant example of this is the increase in the amount of costs allocated to Lone Star Transmission. As the affiliate moves from construction through start-up in 2012 to full operation in 2013, there is significant growth in all factors.

Note that the "AMF-Other" reference on the attached file refers to the AMF that is allocated to NextEra Energy Capital Holdings, LLC for allocation to Palms Insurance under the Mass Formula.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 22 Page 1 of 1

#### Q.

Please explain in detail each of the transactions listed on Schedule C-29.

#### А.

See Attachment No. 1.

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 22 Attachment No. 1 Page 1 of 2

#### Sanford Plant Buffer Property

As a result of the Florida Department of Transportation (FDOT) exercising a stipulated order of taking, on June 22nd, 2010, FPL sold to the FDOT the Sanford Plant Buffer Property for the stipulated value of \$2.31 million. The sale included 7.52 acres of land (which was purchased in 1982) as well as structures and improvements. The sale resulted in a gain of \$1.769 million, which was deferred and is being amortized into income over five years. Historically, FPL has deferred gains or losses on the sale or exchange of property and amortized those gains/losses into income over a five year period consistent with Order No. 13537, Docket No. 830465-EI, which reaffirmed the Florida Public Service Commission's (FPSC) policy.

#### Sale of the General Office (GO) Property

In April 2011, FPL entered into a sale-leaseback transaction with OROT Flagler, LLC for the Miami GO at a sales price of \$37 million, which included a leaseback period of seven years. The assets sold included the General Office land and structures, furniture, satellite antenna, and land held for future use. The GO property was purchased in 1975 and the land held for future use was purchased in 1974. After taking into account closing costs, this transaction resulted in a gain of \$3.79 million, which was deferred and is being amortized into income over a five year period consistent with the policy referenced above.

#### **Mitigation Phase I**

FPL granted a conservation easement to federal and state agencies for the development of wetlands on 4,313 acres of land adjacent to its Turkey Point generating facility. In return, upon reaching certain development milestones, the government agencies granted FPL 421 mitigation credits, which it can sell to third parties. During 2008, FPL recorded a \$1.135 million gain from the sale of mitigation credits to various third parties. The gain represents the proceeds received over and above the cost of the land and its development and maintenance. The gain was deferred and is being amortized into income over a five year period consistent with the policy referenced above.

Florida Power & Light Company Docket No. 120015-EI OPC's First Set of Interrogatories Interrogatory No. 22 Attachment No. 1 Page 2 of 2

#### **Aviation Assets Transfer**

In 2011, FPL recorded a gain of \$6.149 million as a result of transferring its aviation assets to its parent, Next Era Energy, Inc. The net book value of the transferred aircraft, related assets and the sale of a purchase contract for an aircraft under construction, amounted to \$33.462 million. The resulting gain for the difference between the appraised value of transferred assets and net book value was deferred and will be amortized into income over a five year period consistent with the policy referenced above. Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 23 Page 1 of 1

#### Q.

Please explain the transactions related to the funding of shared benefit plans and provide the transaction amounts to and from FPL for each of the years 2010-2013 described in Schedule C-30, Note 5.

#### А.

The reference to shared benefit plans included in Note 5 on MFR C-30 for the 2013 Test Year relates to amounts allocated by NextEra Energy, Inc. (NEE) to FPL for benefits associated with the qualified non-contributory defined benefit pension plan for all employees (Pension), supplemental executive retirement plan (SERP), contributory post retirement plan for health and life insurance for eligible retirees (Post Retirement), life insurance, medical insurance, dental insurance, employee savings plan, workers compensation, educational assistance, and post employment benefits, all of which are sponsored by NEE. The amounts allocated to FPL for the requested periods are itemized on MFR C-35, except for SERP, which is included in the total reported for employee welfare. Below are the requested amounts relating to SERP:

2010	\$5,981,906
2011	\$6,409,388
2012	\$6,847,273
2013	\$6,021,317

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 24 Page 1 of 1

Q.

Referring to Schedule C-31, Entity Organization Chart, are the entity organization charts provided the same as the tax entity roll-up chart? If not, please provide the current tax entity roll-up chart.

А.

We do not maintain a tax entity roll up chart. Florida Power & Light Company and its subsidiaries are members of a federal consolidated income tax return filed with the IRS. The parent entity for this consolidated return is NextEra Energy Inc., and Subsidiaries.

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Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 25 Page 1 of 1

#### Q.

For each affiliate relationship listed in Schedule C-31, Contract with Affiliates, please identify and describe documents establishing that the contract was developed competitively at arms-length. List the non-affiliated bidders/proposers for each deal and identify the summary bid evaluation spreadsheet.

#### А.

"Schedule C-31, Contracts with Affiliates" is apparently referencing page 455 of FPL's 2010 FERC Form 1. The majority of the contracts included on page 455 are considered sole source arrangements. FPL has identified one document responsive to this request and has included it in FPL's response to OPC's First Set of Production of Documents No. 5. FPL is compensated for all goods and services it provides to affiliates consistent with Rule 25-6.1351, F.A.C., *Cost Allocations and Affiliate Transactions*.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 26 Page 1 of 1

#### Q.

Referring to Schedule C-31, Employee Transfers, in addition to the aviation group, there were a number of transfers of executives from FPL to NEE. Does this indicate a shift of corporate support services from FPL to NEE? Please explain any expected evolution of organization structure, roles and responsibilities from 2010 through 2013 regarding shared services and affiliate relationships.

#### А.

FPL continues to be the primary support provider across the enterprise. As business needs dictate, there will be shifts in resources between FPL and its affiliates. There is no expected evaluation of organizational structure, roles, and responsibilities from 2010 through 2013 regarding shared services and affiliate relationships.

Florida Power & Light Company Docket No. 120015-El OPC's First Set of Interrogatories Interrogatory No. 27 Page 1 of 1

Q.

Please explain in detail any transactions with affiliates listed on Schedule C-31, Page 69 of 72.

А.

With the exception of the \$2,000,000 cash donation to NextEra Foundation (a non-for-profit organization that financially assists charitable, scientific, and educational organizations), there are no affiliate transactions reported on this Schedule.

mberly Bozetarnik

State of Florida

County of Palm Beach

I hereby certify that on this 11th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kimberly Bozetarnik who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 24 from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 11th day of April, 2012.

Dell Mau - Las ary Public, State of Florid

Notary Fublic, State of Florid

Notary Stamp:



State of Florida

County of Palm Beach )

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I hereby certify that on this 23 day of <u>April</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 3-4, 6-13, 15-17, 19-23, and 25-27 from OPC's 1<sup>st</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $23^{\prime\prime}$  day of April , 2012.

Notary Public, State of Florida

Notary Stamp Notary Public State of Florida er A Røklinski mission DD9

State of Florida

County of Palm Beach )

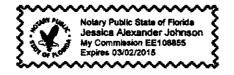
)

I hereby certify that on this 5th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Roxane R. Kennedy, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 5 from OPC's 1<sup>st</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $0^{4h}$  day of  $10^{14h}$ , 2012.

Notary Public, State of Florida

Notary Stamp:



in Orderf

State of Florida

County of Palm Beach )

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I hereby certify that on this <u>23</u><sup>rd</sup>day of <u>April</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 5 from OPC's 1<sup>st</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $23^{nd}$  day of <u>April</u>, 2012.

Montary Pyblic, State of Florida

Notary Stamp:

State of Florida

County of Palm Beach

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I hereby certify that on this <u>20</u><sup>th</sup> day of <u>April</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Pamela L. Metz, who is personally known to me, and he/she acknowledged before me that he/she cosponsored the answer(s) to Interrogatory No(s). 5 from OPC 1<sup>ST</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $2d^{h}$  day of April , 2012.

ngan (Sabato Iblic, State of Florida

Notary Stamp:



120015 Hearing Exhibits - 01889

## AFFIDAVIT María J. Moncada

State of Florida )

County of Palm Beach)

I hereby certify that on this  $20^{+10}$  day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Maria J. Moncada, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 2, 14, and 18 from the Office of Public Counsel's First Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20 day of April, 2012.

Notary Public, State of Florida

Notary Stamp:



State of Florida

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County of Palm Beach )

I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared <u>Kathleen Slattery</u>, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory <u>No(s). 1</u> from <u>Office of Public Counsel's First Set of Interrogatories</u> to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $20^{h}$  day of  $April_{20}$ , 2012.

Magan (

Notary Stamp:



### **68**

FPL's Responses to OPC's Second Set of Interrogatories (Nos. 30-33, 33 Supplemental, 33 Amended, 34, 34 Amended, 35, 35 Amended, 37, 38, 41-46, 48, 48 Corrected, 50, 51, 52, 52 Supplemental, 53, 56, 56 Supplemental, 58, 59, 59 Supplemental, 60, 60 Supplemental, 61, 62 and 65)

# See Staff's Exhibits CD for files re: Nos. 33, 34, and 35

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 30 Page 1 of 1

#### Q.

Accumulated Deferred Income Taxes (ADIT). For FPL please provide a detailed itemization of each item of ADIT as of 12/31/2009, 12/31/2010, 12/31/2011 and 2012 to date. For each item, identify the book/tax-timing difference that causes the ADIT, explain when that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes.

#### A.

See Attachment No. 1 for the book/tax timing differences as of December 31, 2009, 2010 and 2011.

Consistent with FPL's obligations to the Securities Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company Docket No. 120015-EI; OPC's Second Set of Interrogatories; Interrogatory No. 30; Attachment No. 1; Page 1 of 3

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	ADIT	ADIT	ADIT	Pre-Tax	Pre-Tax	Pre-Tax	Inception		Ratemating
Temporary Difference	Dec 2009	Dec 2010	Dec 2011	Dec 2005	Dec 2010	Dec 2011	Date	Rate Base, Revenue or Expense	Treatment
5 Year Maint Agrint Tariff Billing	4,018	0	0	10,416	e,	ۥ	May 2005	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
ALX Software	340,55	C PCO E33	0 000 0	7102,047	1 one 763	1 155 090	Number of Street	iemporary Linerence reneration mount mouved in reserve on beauto sinconare pase Temporent Difference related to amount included in Perence on helence cheef/Peris Rese	Rate Rate
Dad UEDI EXPENSE Roumese	1 766 704	2 190 085	(43.637)	3 783 744	5 677 498	(113, 123)	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Can Gain Emise Alow	857.846	792.511	292 363	2,223,838	2.054.468	1.735.222	Various	Temborary Officience related to amount included as Reg. Liab, on balance sheet/Rate Base	Rate Base
Corv ITC Amort & GU	27,519,456	26.523.613	25.574.258	71,340,132	68.758.556	66 297 494	Oct 2009	Temporary Difference related to CITC and regulatory lizibility on balance sheet/Rate Base	Rate Base
Decommissioning Accrual	312,926,213	323,449,604	335,953,407	811,215,071	838,495,411	870,909,676	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Def Compensation	4,482,723	4,230,503	3,183,550	11,620,799	10,966,956	5,252,563	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Def Franchise Fee Rev	2,437,875	(474,847)	2,384,968	6,319,832	(1,230,970)	6,162,730	Various	Temporary Difference related to amount included as Reg. Lieb. on balance sheet/Rate Base	Rate Base
Deferred Gain-Aviation	0	340,926	1,976,503	0	883,800	5,123,793	May 2010	Temporary Difference related to amount included as Reg. Liab. on balance sheet/Rate Base	Rate Buse
Deferred Income - NC	•	117,430	95,406	0	304,421	247,327	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Dormant Materials	244,679	241,495	241,495	634,293	626,040	626,040	Various	Temporary Difference related to amount included in Reserve on belance sheet/Rate Base	Rate Base
Early Capacity Payments	238,128	238,128	238,128	617,312	617,312	617,312	Various	Temporary Difference related to amount included in Reserve on balance sheet/rate base	Kale base
Elmore Libgation Reserve	173,508	219,408	276,769	450,000	568,783	217,482	Aug 2009	I emporary Difference related to amount included in Reserve on Datance sheet/Rate Base	Mate thate
Environmental Liability	11,769,107	10,139,212	9,764,014	30,961,521	26,284,411	20.311 /00	Various	Temporary Unterence related to amount woulded an Koserve on Dalarce sheet/relie base	Male Base
Extended Warrany	10 715 1VE	010,301	101,000	>	001-17C'I	761 161 1	Vorinue	<u>Temporang pantangkat nanatat kananaka kananaka an kananaka an kananaka ano ano ano kanangkata</u> Temporang Difference nalakad ha amanak ting kananaka sa Bara ( Jish ya Abanda Bara)	Rate Rate
FASTUR - 180	7 242,042	7 101 561	10,052,353	40 EAD 41E	4E 440.013	1 160 607	Various	<u>i territorias functorias transmistrationa a successi as registante entre a transme anterestrano tenes</u> 1 Territorias Unifierence related in annuari inciende as Registi (ini on historie straetificate Rase	Rate Rase
Filler Cold Frageword Childh Scritternand Accounters	1 040 654	1 172 576	ROA 597	CIT/0TO 2	1 558 200	2 045 800	Nnv 1999	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
FMFA JOURNAL RATING	802.349	0	0	2.079.972	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Fiel Storane Reserve	10 2012 C	2 217 934	2.217.934		5.749.667	5.749.667	Various	Temporary Difference related to deduction for book, capitalized for tax/Rate Base	Rate Base
Gain Disp Pron Aby	1.622.530	1.604.402	2 432 229	4,206,170	4,159,177	6.305.196	Various	Temporary Difference related to amount included as Reg. Liab. on belance sheet/Rate Base	Rate Base
Gain Gas Contracts - FPLES	47,161	•	0	122,258	0	Ð	Feb 2006	Temporary Difference related to amount included as Reg. Liab. on balance sheet/Rate Base	Rate Base
Gain on Reacq Debt	1,283,048	1,197,362	1,111,676	3,326,112	3,103,984	2,881,856	Various	Temporary Difference related to amount included as Reg. Liab. on balance sheet/Rate Base	Rate Base
Glades Coal Reimb	964,375	771,500	771,500	2,500,000	2,000,000	2,000,000	Dec 2008	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Home Purchase Program - Liability			-	236,417	0		Various	I emporary unterence reared to amount incurded in reserve on balance sheetware base	Cate Date
IBM Credit - UT	28,104	090,950	0 448 476	269'7J	002 200 30	014 314 10	Various	i temporary uniterative related to amount included in Reserve un parame sineurone pase Temporary Priference related to amount included in Reserve on helence sheet(Rate Rese	Rate Rase
Injuries and Damages	4ch'eon'ni	7.425.042	0110110		10.776.686	U U	Various	Temporary Difference related to amount investment included as for an induce and the first finance for the first first second of the second investment of the second s	Rate Base
Interestivent Ritings	33.050		33 050	85.676	0	85.676	Various	Temovary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
JV4 Texable income	(2, 323)	(2,323)	0	(6,021)	(6,021)	•	Various	Temporary Officrence related to amount deducted for book and capitalized for tax/Rate Base	Rate Base
Martin Soler ITC G/U	0	77,572,824	74,981,954	0	201,096,109	194,379,661	Nev 2010	Temporary Difference related to CITC and regulatory insbility on balance sheet/Rate Base	Rate Base
Measurement And Vertication Incom	519,931	931,704	386,366	1,347,845	2,415,305	2,557,009	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Mitigation Bank Expenses	3,219	3,219	3,219	8,345	8,345	8,345	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Miligation Bank Gains	25,518,811	22,245,078	17,859,840		57,667,085	46,299,002	Various	Temporary Difference related to amount included in Reserve on balance sheetRate Base	Rate Base
Mitigation Benking Credits	6,576,528	6,576,528	7,048,441	17,048,678	17,048,678	18,272,043	Various	Temporary Difference related to capital gain recognized for taxifiate base	Kate Base
Non Ded Medic Contr	5,551,311	3,132,890	2, 121,23	14,390,955	121,5/0	141,000,140	Vanous	temporary Uniterative related to amount included in reserve on valuative sinetyratic base Temporary Uniterative distribution of the second on the second on the second second second second second second	
Nuc Last Core Expense	15,162,534	CP0.PO0,71	15,547,150	53,505,535 43,248,760	44,082,005	40 200 4/4	ZOUS YON	j temporary uniterence reasted to amount invatored in reserve on valence sincevinanc base Transcence Difference related to amount invatured in Presente on halance chast/Data Rese	Pute Rese
Nuc M and S Inventory	3,110,516	UPP2 620 C	007 102	13,240,200	14,518,998 66 713 366	921 157 23	Nuclose	i remposing Dingrance related to amount incident in reactive on beance spectrum base Townersty Difference related to amount inciduted in Reserve on halance shoet/Reta Rese	Rate Rate
NULL MURTH RESERVE		101,170,12	121, 120,01	17,002,07	G	(7 261 JR01	Various	Termorenty Difference related to annual invitated in Reserve on bislance sheetRafe Base	Rate Base
Nuclear Amortration - Dea Cradit	17 775 1E1	15 042 113	12 409 DEG	46 079 483	39 124 079	32 168 675	Apr 2002	Termorary Difference related to amount invinded as Reg. List, on balance sheet/Faile Base	Rate Base
Nuclear Part Waste	2.390.046	4.360.256	4.127.694	6,195,841	11,303,320	10.700.439	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Nuclear Rule Book/Tax Basis	72 586 103	93 420 457	69,969,692	188,166,769	242,178,761	181,386,109	Various	Temporary Difference related to amount included as Rog. Lab. on balance sheet/Rate Base	Rate Base
Over/Under Recovery - FREC	963,601	1 307 447	870,567	2,472,070	3,389,363	2,256,816	Various	Temporary Difference related to amount included as Reg. Liab. on balance sheet/Rate Base	Rate Base
Post Retirement Benefits	133 351 495	- 1	118,235,797		336,574,576	306,508,871	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Premium Lighting Prog Rev	4,300,509		3,902,850	11,148,435	10,670,705	10,117,562	Various	Temporary Littlerence related to amount invalueed in Neserve on balance sheeting base	Kale Base
PTF Trans Interconn Study	32,638	32,638	32,635	04,605	909'HQ	2010	Various	i emposity Latterence reserve to amount incusted in reserve on patience streeundie pass Termoorn, Difference related to amount included in Decements on helence charaft die Base	Cate Date
Regulatory Impact			- C	C/0/7C/1	100,001	140.041	Various	I CINDOMATY LINELERAE LEGARET IN ALLIGUEN INALIGEU EL NEGETIVE UN JOARDING SINGEVINATE DASSE Transversen l'Marance addited in servicert dachinded for fund and not tavificate Rose	Rate Race
Reverse Partnershin Book (Income) Loss	(100.400)		(117,331)	(260.271)	(304,164)	(304,164)	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Rothenberg Obligation	525,398	523,507	373,326	1,362.010	1,357,114	967,793	Apr 2009	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Sinkes Tax	3,094	0	6	8,022	0	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Savings/Warrant Reserve	0	87,350	103,258	0	226,443	267,682	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
SJRPP Decommissioning	10,893,109	11,503,043	12,114,578	28,238,778	29,822,018	31,405,258	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
SJRPP Def Interest	14, 906, 349	13,092,617	12 415 565	38//36/02	30,430,030 30,200,308	32, 134, 126 38, 302, 376	Ary 2010	I Emposary Uniterance related to CUTC and requirements on bearing spectratic base Transmission Difference related to CUTC and requirements the base when the spectrate pare	Rate Rese
Space Coast II C GU State Cantel I ree Candiousid 1997		15,012	0	>	000,303,02	A 1 7 7 6 7 A 7	Various	Temporary Difference on Capital loss for state recognized as def. tax asset for tax/Rate Base	Rate Base
Storm - Regulatory Asset	66,931,537	ļ.	64, 822, 932	173,510,141	175,187,900	168,043,895	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
	(1, 727, 895)	(1,727,895)	(1.727,895)	(4,479,313)	(4,479,313)	(4,479,313)	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base

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	ANT	ţ	ANT A	Bran Tor	BracTay	Bin Tav	Incention		Ratema ting
Temporary Difference	Dec 2003	Dec 2010	Dec 2011	Dec 2005	Dec 2010	Dec 2011	Date	Rate Base, Revenue or Expense	Treatment
Substation Reduction Reserve	212,163	212,163	212,163	550,000	550,000	550,000	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Tx Returnd Int Below	5,974	1,493	6,746,622	15,486	3,870	17,489,624	Various	Temporary Difference related to amount included as Reg. Leb. on Datance sheeVRate Base	Rate Case
Inbilled Revenue FPSC	11,484,686	75,193,337	50,066,396	29,772,355	194,927,639	129,789,749	Various	Temporary Lifterence recognized for Tax on Clause unbled Rate Base	Kate Base
Vacabon Pay Accrual	11,224,914	14,8/4,3/9	1 / 06, 220	44,603,205	36,009,034	20 164 527	Shorts	I Emporary Little Ence related to amount included in reserve on parance street nate dase	1000 0000
Account 150 Lotal	447 and 700	58 9 9 4 9 01 I	500'EI &' /14	4, 19 1, 150, 000	+	010 070 010 7			
AFUDC Debt	(14,532,116)	(9,884,753)	(12,767,471)	(37,672,373)	(25,624,764)	(33,097,785)	Various	Temporary Unference related to cost capitalized for book, not tax/Rate Base	Rate Base
AFUDC Debt - Nuclear Uprate	1,326,141	671,912 /en.4e7/	(1,396,616)	3,437,524	1,741,833	(LZG'NZG'E)	Vanoue	I Emporary Limerance related to cost capitalized for tex not incident Base Temporary Difference related to cost capitalized for tex not hook/Date Base	Rate Rate
Amon Uri Ashartas Bamard - Dana	( B40 40 /)	37 501	27 EA1	e	an tes	891 H	Varians	Temporary Entropy and the related to cost cananized for book not faxify the Base	Rate Base
Aviation Gain	760'I	100117	8 495 360			22,022,969	Feb 2011	Temporary Difference related to amount included as Reg. Liab, on balance sheet/Rate Base	Rate Base
Book Gain/Loss Sale of Assets	627,536	512,904	512,904	1,626,795	1,329,627	1,329,627	Various	Temporary Difference related to amount included as Reg. Liab. on belance sheet/Rate Base	Rate Base
Cable Injection	(2,553,653)	(2,300,187)	(2,563,561)	(6,316,828)	(5,659,754)	(6,342,514)	Various	Temporary Difference related to cost capitalized for book, not tax/Rate Base	Rate Base
CIAC Claim-Current-IRS Adj	•	(1,734,168)	(1,306,507)	0	(4,495,574)	(3,386,927)	Various	Temporary Difference related to CIAC recognized as income for tax not book/Rate Base	Rate Base
Computer Software	(29,143,823)	(33,644,263)	(32,528,494)	(75,551,088)	(87,217,816)	(84,325,351)	Various	Temporary Difference related to property capitalized for book, not tax/Rate Base	Rate Base
Cost of Removal	28,641,643)	(28,384,343)	(36,130,911)	(74,230,836)	(73,642,148)	(93,657,988) £ 770,764	Various	Temporary Difference related to removal cost incurred not spread/Rate Base Temporary Difference related to depositation seconding for burble of second Date Dates	Rate Same
	100101012	100'018'7	U U	(12,010)	14/12/16	101/01/10	Variate	і політолів да политисти гористи по подпальнити технорицати по политисти по политисти полити. Такиности Пійнанська гаданська по правила пайти и заба ді закай Пійна Вака	Rate Rase
Deferred for Useria Deferred Tax Variance	(8, 201, 413)	(8 801 413)	(8.801.413)	1			Various	Temporary Difference related to basis adjustment from IRS auditRate Base	Rate Base
Deor Unassigned - 2005 Stimt - Def Only Adi	3,603,837	8,917,844	0		+		Various	Temporary Difference related to book depreciation recognized for book not spread/Rate Base	Rate Base
Depr Umassigned-2005 Settlement	(192,875,000)	(192, 875,000)	0	(499,999,999)	(499,999,999)	1	Jan 2006	Temporary Difference related to book depreciation recognized for book not spread/Rate Base	Rate Base
Depreciation 91 Vintage	(114,633)	0	0	(297,168)	-	0	Various	Temporary Difference related to tax depreciation on distribution retrements/Rate Base	Rate Base
Enersys-Tax Book Depr	(33,035)	(54,638)	0	(85,639)	(142,159)	0	Various	Temporary Difference related to amount included in Reserve on balance sheet/Rate Base	Rate Base
Enersys-Warranty	816,697	85,477	0 000 000	2,117,167	2221,587	•	Various	I emporary Littlerence related to amount ankluded in reserve on palance sneevicate pase	Rate Base
Excest Deterred 1 axes - ARAM Kates	(22, 163, 774)	(100, 100, 201)	(22,288,498)				Various	Unterface cases repaired to amounts accruted prior to change in tax raises	Rate Base
FASTUS - 262 Ebrida Bouis: Denreciation - 2008	6 009 108	4 807 286	3,930,972	168.086.935	134.469.544	109.957.251	Jan 2008	Temporent Difference related to bonus depreciation for state spead over seven vears/Rate Base	Rate Base
Porida Bonus Depreciation - 2009	32,611,165	18,801,028	15,040,822	912,200,410	525,902,871	120,722,296	Jan 2009	Temporery Difference related to bonus depreciation for state spead over seven years/Rate Base	Rate Base
Florida Bonus Depreciation - 2010			17,604,806	0	0	192 442 121	Jun 2011	Temporary Difference related to bonus depreciation for state spead over seven years/Rate Base	Rate Base
Florida Borus Depreciation - 2011			52,276,705	0	0	1 462 285 454	Jun 2011	Temporary Difference related to bonus depreciation for state spead over seven yearts/Rate Base	Rate Base
Fossil Dismantlement	140,451,040	145,489,545	146,807,718	364,098,614	377,160,194	380,577,363	Various	Temporary Difference related to accrue for books of finel dismanifement /Rate Base	Rate Base
Fossil Repairs Depr-IRS Adj	0	(5.408.702)	0	0	(14,021,262)	1 100 000	Various	Temporary Difference related to property capitalized for book, not tax/Rate blase	Nate Bane
Gain on Sale of MIT Credits	(60,03)	1, 48,603	5,004,975	1,503,231	4,000,069	1,169,900	Various	I empoying Uniterence reacted to gain on sale of creats before on poor rate base Tamourary Difference related to such activity for intent rentrative/DMA Base	Rate Rase
lives naverpla Internet Pansis Protects	(39 LTL 66)	(17 115 540)	(10 174 604)	(57 923 167)	(44 369 515)	(26 376 161)	Various	Temporary Difference related to procenty candidized for book, not tax/Rate Base	Rate Base
ITC Transition Debr Adi	(17,241,968)	(16,607,642)	(16,807,642)	(44,697,329)	(43,571,403)	(43,571,403)	Various	Temporary Difference related to transition property not deductible for tax/Rate Base	Rate Base
Method Life CIAC	12,657,775	11,067,052	14,256,061	32,813,796	28,690,061	36,967,116	Various	Temporary Difference related to CIAC recognized as income for tax not book/Rate Base	Rate Base
Method Life CIAC - Sec Bldg Pth	448,022	448,022	448,022	1,161,430	1,161,430	1 161 430	Various	Temporary Difference related to CIAC recognized as income for tax not bookRate Base	Rate Base
Method Life CPI	48,905,067	35,804,695	46,252,085	126,//9,1/6	22,518,394	118,901,115	Various	I emportary underence related to interest capitalized for that, not poor/rate base	Cate Base
Maxed Service Costs	1 (1 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	10,012,001	(100'0±7'00)	(705'061'757)	(+10,+11,20c)	[B] C (140 (CZZ)	Various	Temporenty Officerence related to cost cantendratif into taxing taxing to best Temporenty Officerence related to cost cantendratif for book into taxificate Rase	Rate Base
Nuc Repairs Depr-INS Aug	(174.259)	(000 Jun 6)	7	482.319	1825,000,021	r	Various	Temporary Difference on Nuclear cost recordinged for tax. Not book?Rete Base	Rate Base
Nuclear Fuel Interest	(2,610,424)	(474,098)	(452,468)	(6,767,140)	(1,229,028)	(1,172,957)	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
Nuclear Uprate Carrying Costs	9,031,633	(7,588,522)	(7,588,522)	23,413,176	(19,672,123)	(19,672,123)	Various	Temporary Difference on Nuclear cost recognized for tax, not book/Rate Base	Rate Base
Drder 5571	(951,091)	(951,091)	(951,091)		1000 400 00		Various	Deferred taxes related to amounts accrued prior to change in tax rates	Rate Base
Pension Capitalized	(901,044)	(901,044)	(901,044)	(528,655,2)	(228,002,2)	(2,3,52,5)	Vanous	I temporary Unterence related to Unturned amounts not recognized in participate pass	Nate Base
Primeco CIAC Below	230,000		130, 528 C1 674 1461	0/'810	467'4NC	389, 102 /10 404 7581	Various	Temporary Unterence related to CLAC Frontigion by Econic M Laurrate base	Rate Base
Redate book depi tu Ar UCA depi Redati Allowance	(16.328.800)	(18.633.971)	(21.725.247)	(41,407,002)	(47.418.117)	(55,431,794)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
Repair Projects	(247,763,153)	(267,584,439)	(244,747,176)	(643,450,110)		(635,631,634)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
Revensal of Book Depreciation	808,202,767	1,206,238,561	1,443,945,200	2,094,988,186		3,743,217,628	Various	Temporary Difference for depreciation recognized for book/Rate Base	Rate Base
SAP/Oracle	225,470	225.470	225.470	584,496	584,496	584.498	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
Smart Grid Basis Adjustment	100 840 4001	1000 1000	39,287,400		1010 000 CV	101,546,791	Dec 2011	T	Nate Base
Storm Casually Loss 2004	(00,81U,123)	14,308,508	105' 1441'02	(#RF'GAL'F/L)	(12,050,279)	016(060/211	Various	Temporary Difference recognized as a deduction for tax, not boundate base Temporary Difference recommised as a deduction for tax and honk/Rate Rase	Rate Base
TAD Renairs DendRS Adi	0	(4.564.324)		, 0	(11.832.338)	) r	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rute Base
Tax Audit - LRIC	781	781	781	2,024	2,024	2,024	Verious	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
Tax Audit - Repairs 92	(1.989,250)	(1.989.250) (1.989.250)	(1,989,250)	(5,156,837)	(5,156,637)	(5, 156, 837)	Various	Temporary Difference recognized as a deduction for tax, not book/Rate Base	Rate Base
Tax Depreciation	(3,910,454,576)	(4,602.533.653)	(5, 725, 999, 656)	52,283)		[14,844,971,301]	Various	I smporary Unterence recognized as a deduction for tax, not pook rate base	
The Court And		110 00	OM 844	325 400		126.400	Mariane	Terrererer Difference reconsisted as a dark when for fav. not knock Rete Rece	Pete Date

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FERC	ADIT	ADIT	ADIT	Pre-Tax	Pre-Tax	Pre-Tax	NCeption	Dets Descents or Forence	T redment
I I I I I I I I I I I I I I I I I I I	01 721	VICE 010		241 602	(8 400 175)		Variates	Termorary Difference for depreciation recomized for hook/Rate Base	Rate Base
202 INUMERS CONTROL	12 043 856	13 844 427	9 247 558	31.351.538	36.148.658	23.972.931	Various	Temporary Difference related to unkinded amounts not recognized in plant/Rate Base	Rate Base
+-+-	(3,688,066,418)	(3,688,066,418) (4,055,353,841) (4,472,580,510)	(4,472,580,510)	+_+		(5,982,630,084)			
Alteredormented Assess	101 Tag C	2 R47 101	2 847 105	7 780 690	7 380 690	7 380 690	Various	Temoorary Difference reflected as deferred induity on balance sheet/Rate Base	Rate Base
203 Administrat Losses 283 Ahandonment of Glades County Coal Plant	13, 226, 1391	(10,596,136)	7,966,132)	(34,286,815)	(27,468,919)	(20,651,023)	Oct 2009	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
T	(912.418)	(912.418)	0	(2.365,310)	(2,365,310)	•	Various	Temporary Difference related to Mitigation bank expenses included on return/Rate Base	Rate Base
T	(2,067,078)	(2,385,525)	(2,663,971)	(5,410,443)	(6,184,121)	(6,957,799)	Various	Temporary Difference associated with capitalized nuclear license renewal payroll costs deducted for tax/Rate Base	_
T	1 157 250	1 157 250	0	3,000,000	3,000,000	0	Various	Temporary Difference capitalized for tax and deducted for book/Rate Base	
1	(13,759,728)	(13,261,805)	(12,787,129)	(35,670,066)	(34,379,275)	(33,148,747)	Oct 2009	Temporery Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
1	(1,341,285)	(1,341,285)	(1, 341, 285)	(3,477,084)	(3,477,084)	(3,477,084)	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Rate Base
Def CCR Costs	(19,359,074)	(23,792,147)	(6,209,149)	(50,185,546)	(61,677,632)	(16,096,303)	Various	Temporary Difference reflected as a regulatory asset on the balance sheetRate Base	Rate Base
Def ECCR Costs	(5,597,418)	(17,030,777)	(15,936,734)	(14,510,482)	(44,149,779)	(41,313,634)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
Def Fuel Cost FERC	(363)	(261)	(909'6)	(016)	(727)	(25,426)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
Def Fuel Cost FPSC	0	(101,158,599)	(39,705,676)	0	(262,238,752)	(102,931,117)	Various	Temporary Difference reflected as a regulatory asset on the balance street/Rate Base	Rate Base
Docking Fees	(244,568)	0	0	(634,266)	•	-	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Rate Base
Electric Vehicles	129,556	161,959	161,959	335,854	419,854	419,854	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Rate Base
EPU Asset Retirements	0	(34,089)	(512,673)	0	(88,372)	(1,329,029)	Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
FAS109 - 283	(68,797,177)	(14,810,031)	(\$0,651,060)				Various	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
Interest Receivable	(1 537 714)	(8,072,854)	(299,978)	(19,540,415)	(20,927,686)	(111,652)	Various	I emportany biliterence reflected as deterred asset on basicle sheeting the base	Kale base
Franchise Fee Costs	(1,646,783)	(108,981)	(1 179, 393)	(4,269,042)	(282,518)	(704 / 00 (2)	Various		
Int Receivable Current	0	(13,631,586)	(221,014)		(35,337,876)	(572,945)	Various	I emportant bifference reference as a regulationy asset on the balance streetwate base	Rate Case
Int Tx Deficiency Above	(12,399)	(2,866,938)	(8, 998, 231)	(32,143)	(1,432,113)	(750, 526, 537)	Various	I emporary unerence reacted as a regulatory asset on the talence areas	
Interconnection Homestead	1,885	16,910	0	4,805	43,836	16 710 4011	Vanous	Temporary LittleFerce as manymer to poor and geoured to rank and second of the pase	Cote Roos
Investigatory Losts	(176,142,2)	(21,020,0	(000'017'7)	(0.00 0.00)		/11 245 703	Variates	Temptonen provinsione sectored and avenue of a source and accounting and	Rate Rate
Involution Conversion	(10,000)	200,020,61		(712'000'2)	1207 070'01	001 nto 11	Variation	Temporary difference reflected as a requisitery association for the halance elevability of Basic Temporary difference reflected as a requisitery association that halance elevability as Basic	Rate Rage
Loss Disp Prop ADV	(719'6)	(07 ) Lav (14)	7	(060,02)	AC 207 EN1	Int are part	Various	Institution of a function construction of a subject of parameter of the construction of the construction of the The movement Definition of a subject of the construction of	Rate Race
Loss on Reacq Lebt	111,250,2091	10,001	1001 100		14 022 667	11 012 6671	Various	Temporary difference references are accurate for howing and differences may accurate the second of the second of the howing and differences in the second for howing and differences are second of the	Ruta Rasa
	loce to c	C11 282 821	117 490 0771	10 Annonani I	(100,548,054)	(97 189 K3D)	Nov 2010	Temporary Difference reflected as a resultation asset on the balance sheet/Rate Base	Rate Base
Metul I I COURT CASA	(3.202.750)			(8 305 250)	(12 505 221)	(15 838 046)	Various	Temoorary Difference reflected as interrable for book and deducted for tax/Rate Base	Rate Base
Nuclear Lineses Paves	12 712 9991	754 407	(2 775 112)	(7.033.049)	(7,140,395)	(7 194 068)	Various	Temporary Difference reflected in CWIP for books and deducted for fax/Rate Base	Rate Base
Nuclear R and F Costs	(15,806.305)		1	(40.975,515)	(83,584,422)	(88,802,764)	Various	Temporary Difference reflected in CWIP for books and deducted for tax/Pate Base	Rate Base
Nistari Energy			4 404	0	0	11,418	Various	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	Rate Base
283 Patent Amortization	6	67	L	23	23	ន	Various	Temporary Difference reflected as intangible for book and deducted for tax/Rate Base	Rate Base
283 [Pension SFAS 87	(392,123,920)	(399,271,656)		(1,016,523,447)	_	(1.088,290,654)	Various	Temporary Difference refected as deferred asset on belance sheetRate Base	Rate Base
Prepaid Franchise Fees				(30,885,760)	(29,872,706)	(20,170,022)	Various	Temporary Difference refected as deferred asset on balance sheet/Rate Base	Rate Base
Prepaid Insurance	(4,522,969)			(11,725,129)	(12,321,154)	(12,468,738)	Various	Temporary Difference refected as deferred asset on balance sheet/Rate Base	Rate Base
Prepaid State Motor Vehicle Taxes	(328,070)			(350,472)	(623,033)	(875,010)	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Rate Base
283 Rate Case 2009 Expense	(1,410,688)	(175,979)	(771,380)	(3,657,000)	(2,538,875)	(1,999,588)	Various	Temporary Difference reflected as deferred asset on balance sheet/Rate Base	Rate Base
Γ	0	(1 483 980)	(73,605,201)	0	(3,847,000)	(190,810,632)	Dec 2010	Temporary Difference for book depreciation recognized as flow back for book/Rate Base	Rate Base
Research and Experimental Costs	(333,229)	(333,229)		(863,848)	(863,848)	(1,141,578)	Various	Temporary Difference reflected in CWIP for books and deducted for tax/Rate Base	Rate Base
283 Space Coast ITC Depr Loss	0			0	(14,646,154)	(14,146,149)	Apr 2010	Temporary Difference reflected as a regulatory asset on the balance sheet/Rate Base	Rate Base
Starm Recovery - Current	(26,761,191)			(69,374,442)	(74,682,580)	(80, 143, 155)	Various	I emporary Unterence reflected as a regulatory asset on the balance sheet/rate base	Kale Kase
Storm Recovery Property	(317,194,291)	(288,385,486)	(257,470,265)		(747,596,854)	(667,453,701)	Various	I emporary Difference reflected as a regulatory asset on the balance sheetKate dase	Kate Base
	(3,382,225)	(3,382,225)	(3,382,225)		(8,767,919)	(8,767,919)	Various	Temporary Untertoce reflected as deferred assert on balance sheethrate base	Kate Base
283 Tax Audit Deficiency Interest	(7, 166, 836)	(7,166,836) 0 0	0	(005,5/0,51)	0 222 222 22	10 Pac 440 4041	VELIGITS	I GUIDON WAY MULLINER LONGCIER AN & LODINON ASSET OF THE DAMALICA STRAGARD AND A DAMA	
Total Account 283	1116, 360, 528	(1,105,5/5,1/5)	12Ln 200 2/n L)	(00K'916'017')	[Uec, 521,516,2]	1 114-204-000-71			
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#### Q.

Taxes. Has FP&L changed any tax accounting methods in any year, 2009, 2010 or 2011? If so, please identify each such change and quantify and explain the impact on income tax expense and on FP&L's Accumulated Deferred Income Tax balances as of each date: 1/1/2009; 12/31/2009, 12/31/2010 and 12/31/2011. Show in detail how such impacts were determined.

a. Please identify all accounting entries and journal entry workpapers for FPL 2009, 2010, 2011 and for 2012 to date related to any tax accounting method changes in any year since 2009.

#### А.

Florida Power & Light Company did not change any tax accounting methods in years 2009, 2010, or 2011.

a. N/A

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#### Q.

AFUDC. Explain in detail the Company's procedure for accruing AFUDC, and provide examples of AFUDC accrued in the test year. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, and adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation.

#### А.

FPL computes the AFUDC rate in accordance with Commission Rule 25-6.0141. An example of FPL's computation of the AFUDC rate (per FPL's December 2011 Earnings Surveillance Report) is included in Attachment No. 1. For an explanation of FPL's procedure for accruing actual AFUDC, including a sample calculation, see Attachment No. 2. For an example of AFUDC accrued in the test year, see Attachment No. 3.

In regards to the impact of the Alternative Minimum Tax, FPL is not in an alternative minimum tax position. The Company calculates any tax effects of the alternative minimum tax (if applicable) and the interest capitalized for federal income tax purposes and includes these amounts in deferred income taxes in the capital structure as required per the Rule.

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> FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES BASIS FOR THE REQUESTED AFUDC RATE FPSC ADJUSTED BASIS DECEMBER, 2011

SCHEDULE A: PAGE 1 OF 1

AFUDC WEIGHTED COMPONENTS	1.51%	0.03%	0.00%	0.17%	4.69%	0.00%	0.00%	6.40%
COST OF CAPITAL	5.18%	1.49% *	0.00%	5.62% *	10.00%	0.00%	0.00%	
CAPITAL RATIO	29.21%	1.93%	00'0	2.94%	46.95%	18.95%	0.02%	100.00%
JURISDICTIONAL AVERAGE	5,352,638,827	353,437,249	ı	538,753,069	8,602,482,901	3,472,224,016	4,210,198	18,323,746,259
	\$							به به
CAPITAL COMPONENTS	LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	CUSTOMER DEPOSITS	COMMON EQUITY	DEFERRED INCOME TAX	INVESTMENT TAX CREDITS	TOTAL

\* 13-MONTH AVERAGE

NOTE: EFFECTIVE APRIL 1, 2010 THE COMMISSION APPROVED AFUDC RATE IS 6.41% Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 32 Attachment No. 1 Page 2 of 5

> FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES BASIS FOR THE REQUESTED AFUDC RATE FPSC ADJUSTED BASIS DECEMBER, 2011

SCHEDULE B: PAGE 1 OF 3

AVERAGE	l	SYSTEM PER BOOKS	RETAIL PER BOOKS	COMMISSION ADJUSTMENTS *	ADJUSTED RETAIL
LONG TERM DEBT	ŝ	6,002,869,606	5,877,972,859	(525,334,032)	5,352,638,827
SHORT TERM DEBT		360,826,082	352,626,776	810,473	353,437,249
PREFERRED STOCK		ı	ı		ı
COMMON EQUITY		8,782,323,351	8,582,756,407	19,726,494	8,602,482,901
CUSTOMER DEPOSITS		537,923,747	537,517,646	1,235,423	538,753,069
DEFERRED INCOME TAX		3,768,788,083	3,688,236,788	(216,012,773)	3,472,224,016
INVESTMENT TAX CREDITS		184,946,928	181,401,562	(177,191,363)	4,210,198
TOTAL	ا ج	19,637,677,797	19,220,512,038	(896,765,779)	18,323,746,259

\* FOR ADJUSTMENT DETAILS, SEE SCHEDULE B, PAGES 2 AND 3

FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES AVERAGE RATE OF RETURN DECEMBER, 2011

RATE BASE ADJUSTMENTS

PLANT IN SERVICE:

ACCUMULATED PROVISION FOR DEPRECIATION: ASSET RETIREMENT OBLIGATION FUEL AND CAPACITY **AVIATION - PLANT** CAPITAL LEASES ENVIRONMENTAL **ENVIRONMENTAL** TOTAL LOAD CONTROL

ASSET RETIREMENT OBLIGATION DECOMMISSIONING ACCUM PROV DECOMMISSIONING COSTS OTHER RATE CASE ADJUSTMENTS ASSET RETIREMENT OBLIGATION **AVIATION - RESERVE** FUEL AND CAPACITY CAPITAL LEASES TOTAL LOAD CONTROL

CONSTRUCTION WORK IN PROGRESS:

CONSTRUCTION WORK IN PROGRESS **CWIP - ECRC PROJECTS** TOTAL

120015 Hearing Exhibits - 01901

NUCLEAR FUEL:

NUCLEAR FUEL CAPITAL LEASES TOTAL

NUCLEAR FUEL IN PROCESS

WORKING CAPITAL: (SEE SCHEDULE B, PAGE 3 OF 3)

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(2,011,737,173)

**OPC's Second Set of Interrogatories** Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 32 Attachment No. 1

Page 3 of 5

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SCHEDULE B: PAGE 2 OF 3

8,064,074 131,982,612

38,035,782 8,715,226 1,287,254,600 52,987,351 ¢,

(70,880,062) ⇔

(4,655,393) (46,383,968) (2,856,405,828) 39,022,116 197,537 2,648,396,654

(20,511,126)

(310,363,164) 856,905

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896,765,779

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TOTAL ADJUSTMENTS

FLORIDA POWER & LIGHT COMPANY AVERAGE RATE OF RETURN DECEMBER, 2011 AND SUBSIDIARIES

(223, 191) (203,613,301) (1,890,322) (24,332,598) (6,513,752) (53,576,446) SCHEDULE B: PAGE 3 OF 3 (2,696,135,838) 303,814,613 8,535,514 781,333,880 JURISDICTIONAL 22,618,987 16,270,290 12,512,902 4,213,072 2, 158, 197 11,828,183 13,616,029 \$ 1,176,901,668 69 Ø TOTAL ADJUSTMENTS TO ASSETS PER BOOKS NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC **PREPAYMENTS - INTEREST ON COMMERCIAL PAPER** ACCUM. PROV. - PROPERTY & STORM INSURANCE PAYABLE TO NUCLEAR DECOMMISSIONING FUND ACCUM DEFERRED RETIREMENT BENEFITS PREFERRED STOCK DIVIDENDS ACCRUED POLE ATTACHMENTS RENTS RECEIVABLE GAIN ON SALE OF EMISSION ALLOWANCE WORKING CAPITAL ADJUSTMENTS ACCOUNTS RECEIVABLE - ASSOC COS ADJUSTMENTS TO LIABILITIES PER BOOKS: INTEREST & DIVIDENDS RECEIVABLE POLE ATTACHMENT RENTS PAYABLE ACCTS RECEIVABLE - TAX REFUND ACCOUNTS PAYABLE - ASSOC COS ADJUSTMENTS TO ASSETS PER BOOKS: SJRPP ACCELERATED RECOVERY TEMPORARY CASH INVESTMENTS MARGIN CALL CASH COLLATERAL **ASSET RETIREMENT OBLIGATION** ASSET RETIREMENT OBLIGATION ACCUM. PROV. - RATE REFUNDS STORM DEFICIENCY RECOVERY CASH CAPITAL SUB ACCOUNT NUCLEAR COST RECOVERY RATE CASE EXPENSE JOBBING ACCOUNTS JOBBING ACCOUNTS LEHMAN HEDGE

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**OPC's Second Set of Interrogatories** Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 32 Attachment No. 1 Page 4 of 5

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(199,217,621) (3,135,773) \$ (3,188,638,841) \$ (2,011,737,173)

TOTAL ADJUSTMENTS TO LIABILITIES PER BOOKS

**FRANSMISSION RELIABILITY ENHANCEMENT** 

STORM DEFICIENCY RECOVERY

NUCLEAR COST RECOVERY

NET ADJUSTMENTS TO WORKING CAPITAL PER BOOKS

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 32 Attachment No. 1 Page 5 of 5

## FLORIDA POWER & LIGHT COMPANY AND SUBSIDARIES METHODOLOGY FOR MONTHLY COMPOUNDING OF THE AFUDC RATE DECEMBER, 2011

SCHEDULE C: PAGE 1 OF 1

	CUMULATIVE	0.00518300 0.01039287 0.01552073	0.015629/3 0.02089374 0.02618504 0.03150376	0.03685004 0.04222404 0.04762589 0.05851372 0.05851372 0.06400000
APPROVED RATE 6.40% 1.06400000 1.00518300 0.00518300		0.00518300 0.00520986	0.00523687 0.00526401 0.00529129 0.00531872	0.00534629 0.00537400 0.00540185 0.00542985 0.005485799 0.00548528
AFUDC COMPOUNDING ((1+R/12)**12)-1 = ((1+R/12)**12)-1 = ((1+R/12)**12) = (1+R/12) = (R/12) =	AFUDC BASE	1.0000000 1.00518300	1.01039287 1.01562973 1.02089374 1.02618504	1.03150376 1.03685004 1.04222404 1.04762589 1.05305573 1.05851372
	MONTHS	JAN FEB	MAR APR MAY JUN	Jul Aug Sep Nov Dec

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 32 Attachment No. 2 Page 1 of 4

#### **AFUDC Accrual Methodology and Sample Calculation**

#### Allowance for Funds Used During Construction (AFUDC) Accrual Methodology

AFUDC is recorded monthly according to FPSC Rule 25-6.0141 which states that CWIP or Nuclear Fuel in Process not under lease agreement that is not included in rate base may accrue AFUDC under the following conditions:

#### **Eligibility test:**

A project is eligible to accrue AFUDC if it meets the following requirements: a) estimated additions exceed 0.5 percent of the sum of the total balance in general ledger accounts Electric Plant in Service (Account 101) and Completed Construction not Classified (Account 106) as of the prior month and b) the construction period is greater than a year. Note: Projects originally estimated to be completed in less than one year but are suspended for six months or more, or are not ready for service after one year become eligible for AFUDC on a prospective basis only.

An AFUDC rate is calculated annually as per FPSC rule and the FERC regulations. The information provided includes the monthly discounted AFUDC rate, the debt/equity split for the income statement and the debt/equity split to be used in calculating deferred income taxes. The debt/equity splits are based on the approved weighted cost rates used to develop the overall AFUDC rate as approved by the FPSC. AFUDC borrowed funds component is reflected in the interest section while the other funds component is reflected in the other-income and deduction section. Upon receiving the FPSC's approval, the new rates are loaded into the PowerPlant fixed asset system and verified for accuracy on a monthly basis prior to AFUDC being recognized. The accrual of AFUDC is discontinued when the asset being constructed is placed into service.

#### **Time Test:**

The construction period must exceed 12 months to be eligible for AFUDC under FPSC Rule 25-6.0141.

- The AFUDC time test is performed the month the work order has its first eligible charge (cash voucher, payroll or engineering includes applied engineering).
- If the calculation of the estimated construction period in months equals to or exceeds thirteen (13) months the work order would qualify for the AFUDC time period criteria.

#### Application of AFUDC on Land and Site Preparation:

AFUDC is not applied on land work orders which are to be transferred to Account 105, Plant held for future use. AFUDC is applied to land work orders when the related on-going construction is eligible for AFUDC. AFUDC is applied to site preparation work orders that are either eligible for AFUDC on their own or eligible under the project concept. If the work order is subsequently transferred to Account 105, Plant held for future use, no AFUDC is reversed. AFUDC is applied on all related land, site preparation and construction work orders when the first work order becomes eligible for AFUDC either on its own or through the project concept.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 32 Attachment No. 2 Page 2 of 4

The AFUDC application is to be suspended prospectively when:

- construction activity will cease for a period greater than six months due to circumstances within FPL's control. Construction activity is defined to include all preconstruction engineering, legal fees, licensing requirements, etc.
- a work order/project has not received charges for cash voucher, payroll or engineering for a period of six months. Suspension will be automatic on the seventh month.

The AFUDC application is not suspended when:

- The construction delay is caused by circumstances beyond FPL's control. (i.e. government action, vendors, acts of God. etc.)
- The work order is part of a larger project and all activities for that project have not ceased.

#### Calculation Methodology

- **Base:** AFUDC is calculated on a monthly basis for the eligible projects in the PowerPlant fixed asset system based on the FPSC approved rates and the actual cash outlay. Therefore the CWIP beginning balance is adjusted for certain exclusions such as Unfunded Pension and Welfare Costs and accruals were added to one-half of the adjusted current month expenditures. Only eligible Internal Orders (IOs) are flagged in the PowerPlant fixed asset system and by so doing, included in the CWIP balance eligible to accrue AFUDC. See Appendix I for an example calculation based on a single IO.
- **Rate:** The prescribed rates per the FPSC are applied to the base calculation. These rates are discounted and a monthly AFUDC rate is applied.
- **Convention**: One-half month convention is followed in the month an IO becomes eligible to accrue AFUDC. AFUDC uses the one-half month convention for the in-service date for IOs less than \$10,000,000 and to actual date of in-service for IOs with estimated property additions of \$10,000,000 or more.

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#### Appendix I

The following is an example AFUDC calculation based on a single IO (P00000002574). The approved AFUDC rates were as follows:

November 2011	Debt:	0.00161142	Equity:	0.00357945	
AFUDC Calculation (IO #)					
	<u>Beginr</u>	ning Month Balance	<u>Current</u>	Month	<u>Total</u>
CWIP (Account 107)		\$479,871,773.37	\$24,055	,720.23	
Less: Unfunded Pension		(\$3,128,017.01)	(\$1,034	,363.64)	
		\$476,743,716.36	\$23,021	,356.59	
Half Current Month			\$11,510	,678.30	
Base before Exclusions		\$476,743,716.36	\$11,510	,678.30	
		===========			
Other Exclusions:					
Less: Accrued Expenses		(\$18,200,678.39)	(\$1,779,	915.81)	
		(\$18,200,678.39)	(\$1,779,	915.81)	
Half Current Month Accrual			(\$889	,957.91)	
Adjusted AFUDC Base		\$458,543,037.97 ======		0,720.39 ======	\$469,163,758.36 =======

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#### AFUDC Debt - 0.00161142 @ \$469,163,758.36 = \$756,019.86

AFUDC Equity - 0.00357945 @ \$469,163,758.36 = \$1,679,348.21

#### **Definitions:**

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CWIP (Account 107):	Construction Work In Progress (CWIP) refers to eligible AFUDC internal orders only.
. Unfunded Pension:	Recognized pension liability relating to the Internal Order; cash payment has not been applied.
Accrued Expenses:	Expenses which have been recognized in relation to the Internal Order in the current fiscal period.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 32 Attachment No. 3; Page 1 of 1

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Jun 2013 Jul 2013 Aug 2013 Sep 2013 Oct 2013 Nov 2013 Dec 2013 Year 2013 2013 0.700 0.100 2 

OPC 2nd Set int. #32 - Attachment 3 2013 Rate Case Forecast	Articocartenan	Jan 2013	Feb 2013	Jan 2013 Feb 2013 Mar 2013 Apr 2013 May 2013 Jun 2013	Apr 2013	May 2013	Jun 2013	Jul 2013	Jul 2013 Aug 2013 Sep 2013	Sep 2013 (	Oct 2013 Nov 2013	ov 2013 De	Dec 2013 Y	Year 2013
In-Service Date PSL 1A2 RCP R0TATING ASSY REPL - ENGR Construction Project Total		May 2013 May 2013	May 2013 May 2013	May 2013 May 2013	May 2013 May 2013	May 2013 May 2013	May 2013 May 2013 May 2013 May 2013	May 2013   May 2013	May 2013 May 2013 May 2013 May 2013	lay 2013 N lay 2013 N	May 2013 M May 2013 M	May 2013 Ma May 2013 Ma	May 2013 May 2013	
Beginning CWIP Depreciable- Cash PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Beginning CMP	3,147 3,147	3,469 3,469	4,113 4,113	5,079 5,079	8,297 8,297								3,147 3,147
Beginning CWIP - AFUDC PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Beginning CWIP AFUDC	- <del>2</del> 4	90 90	81 81	105 105	141 141								43 43
Total Expenditures PSL 142 RCP ROTATING ASSY REPL - ENGR Current month Expenditures Construction Project Totat	Current month Expenditures	322	644 644	98 98	3,219 3,219	996 996	322							6,438 6,438
Cash Basis for AFUDC & CPI PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Beg CWIP + 1/2 of Current month Expenditures	3,308 3,308	3,791 3,791	4,596 4,596	6,688 6,688	8,780 8,780	161 161							27,324 27,324
Gross AFUDC Basis PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Cash Basis plus Beg CWIP AFUDC	3,351 3,351	3,851 3,851	4.676 4.676	6,793 6,793	8,922 8,922	161 161							27,754 27,754
(*) AFUDC Percent Eligible PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	AFUDC % Eligible	%00'06 %00'06	%00.06 %00.08	%00.06 %00.06	90.00% 90.00%									360.00% 360.00%
Net AFUDC Basis PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Gross AFUDC times 90% eligible to calculate the Net AFUDC Basis	3,016 3,016	, 3,466 3,466	4,209 4,209	6,114 6,114									16,805 16,805
AFUDC Deht Rate PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	AFUDC Debt Rate of .15%	0.15% 0.15%	0.15%	0.15%	0.15% 0.15%	0.15% 0,15%	0.15% 0.15%	0.15% 0.15%	0.15% 0.15%	0.15% 0.15%	0.15% 0.15%	0.15% 0.15%	0.15% 0.15%	1.76% 1.76%
Total AFUDC Debt Calculated PSL 1A2 RCP R0TATING ASSY REPL - ENGR 1.15% times Net Construction Project Total	.15% times Net AF UDC		44 00	άά	თთ									25
AFUDC Equity Rate PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	AFUDC Equity Rate of .44%	0.44% 0.44%	6 0.44% 6 0.44%	0.44%	0.44% 0.44%	0.44% 0.44%	0.44% 0.44%	0.44% 0.44%	0.44% 0.44%	0.44% 0.44%	0.44% D.44%	0.44% 0.44%	0.44% 0.44%	5.29% 5.29%
Total AFUDC Equity Calculated PSL 1a2 RCP ROTATING ASSY REPL - ENGR	44% times Net AFUDC	~ ~	13 15 13 15	0 0 0	27 27									74 74
Total AFUDC PSL 1A2 RCP ROTATING ASSY REPL - EWGR Construction Project Total	Total AFUDC Debt plus Total AFUDC Equity		18 20 16 20	25	88									86
Ending CWIP - Depreciable PSL 1A2 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Total Beg CWIP plus Current Month Expenditures	3,469 3,469	9 4,113 4,113	3 5,079 3 5,079	8,297 8,297									
Ending CWIP - AFUDC PSL 142 RCP ROTATING ASSY REPL - ENGR Construction Project Total	Total Beg AFUDC plus AFUDC Debt and Equity		8 8 8 8	81 105 81 105	141 141									

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### Q.

Payroll. Please provide the following monthly labor data for any payroll dollars charged by, or allocated to, FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify).

### А.

a and b - Services provided to affiliates are projected and incurred based on the cost to provide. Whether that service is provided by contractor or employee is determined at service delivery time, not when projected. Therefore, FPL does not track the number of employees providing affiliate services.

c, d, and e – Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains in FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of payroll directly charged or allocated to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). Below is a description of the data being provided:

- o Attachment No. 1 includes direct charged payroll to affiliates by month and in total for 2009, 2010, and the six months ended June 30, 2011.
- Attachment No. 2 includes direct charge and service fee payroll charged to affiliates by payroll expense type by month for July through December 31, 2011.
- o Attachment No. 3 includes Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for the six months ended December 31, 2011.
- Attachment No. 4 includes Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for the six months ended June 30, 2011, 2010 and 2009.
- o Attachment No. 5 includes direct charge payroll charged to FPL by affiliates by payroll expense type by month for July through December 31, 2011.

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 33- Supplemental Page 1 of 1

### Q.

Payroll. Please provide the following monthly labor data for any payroll dollars charged by, or allocated to, FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify).

### A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012.

a and b - Services provided to affiliates are projected and incurred based on the cost to provide. Whether that service is provided by contractor or employee is determined at service delivery time, not when projected. Therefore, FPL does not track the number of employees providing affiliate services.

c, d, and e – Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains in FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of payroll directly charged or allocated to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). Below is a description of the data being provided for the period January thru March 2012:

- o Attachment No. 1 shows direct charge and service fee payroll charged to affiliates by payroll expense type by month for January through March 31, 2012.
- o Attachment No. 2 shows Affiliate Management Fee (AMF) payroll charged to affiliates by payroll expense type by month for January through March 31, 2012.
- o Attachment No. 3 shows direct charge payroll charged to FPL by affiliates by payroll expense type by month for January through March 31, 2012.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 33- Supplemental Attachment No. 1 Page 1 of 1

FPL Payroll Charged to Affiliates by Payroll account(Direct Charge and Service Fee) Three months ending March 31, 2012

Chart Filter Information

Summary Transactions: CO (CC/IO/PS) Detail (A)

	NAMES OF TAXABLE PARTY OF TAXABLE PARTY OF TAXABLE PARTY.				<b>STATISTICS (2016)</b>
		* Amount			
		JAN 2012-			
		MAR 2012			
	Time: Fiscal year/period	JAN 2012	FEB 2012	MAR 2012	Overall Result
Account	Fine. Fiscal yearbenou	Outputs	Outputs	Outputs	
8100006	Corporate Payroll	\$ (3,259)	\$ (2,529)	\$ (1,819)	\$ (7,607
8100008	Other Payroll	\$ (262,178)	\$ (83,818)	\$ (78,941)	\$ (424,937
8100059	FPLE Payroll	\$ (4,510)	\$ (3,663)	\$ (2,725)	\$ (10,897
8100063	Project Mgmt Payroll	\$ (2,218)	\$ (1,926)	\$ (938)	\$ (5,083
8100090	Accrued Payroli	\$ 66,300			\$ 66,300
8100200	FPL Exempt ST	\$ (1,825,459)	\$ (1,715,277)	\$ (1,924,536)	\$ (5,465,272
8100201	FPL N-Exempt ST	\$ (155,380)	\$ (146,097)	\$ (163,323)	\$ (464,799
8100202	FPL Bargaining Variable ST		\$ (84)	\$ 28	\$ (56
8100203	FPL Bargaining Fixed ST	\$ (137)			\$ (137
8100204	FPL Exempt OT	\$ (1,424)	\$ (2,399)	\$ (3,825)	\$ (7,648
8100205	FPL N-Exempt OT	\$ (10,507)	\$ (9,271)	\$ (12,647)	\$ (32,425
8100206	FPL Bargaining Variable OT			\$ (1,540)	\$ (1,540
8100207	FPL Bargaining Fixed OT	\$ (897)	\$ (70)	\$ 70	\$ (897
8100208	FPL Other Labor	\$ (55,413)	\$ (40,128)	\$ (33,668)	\$ (129,209
8100288	Other Payroll Clearing	\$3	\$2	\$1	\$ G
8100295	Payroll Expense: Exempt (Restricted)	\$ (353,382)	\$ (324,843)	\$ (354,747)	\$ (1,032,972
8110006	Corporate Payroll	\$ (219)	\$ (2,977)	\$ (2,778)	\$ (5,974
8110008	Other Payroll	\$ (10,898)	\$ (3,457)	\$ (1,340)	\$ (15,694
8110059	FPLE Payroll	\$ (403)	\$ (3,384)	\$ (3,999)	\$ (7,786
8110063	Project Mgmt Payroll	\$ (83)	\$ (107)	\$ (107)	\$ (297
8110072	Seabrook P/R Overtime		\$ (1,649)	\$ (1,000)	\$ (2,649
8110090	Accrued Payroll	\$ 980			\$ 980
8110114	Duane Arnold P/R Overtime		\$ (667)	\$ (54)	\$ (721
8110200	FPL Exempt ST	\$ (97,600)	\$ (114,378)	\$ (148,351)	\$ (360,329
8110201	FPL N-Exempt ST	\$ (29,767)	\$ (26,917)	\$ (28,082)	\$ (84,766
8110204	FPL Exempt OT	\$ (38)	\$ (4,929)	\$ (3,239)	\$ (8,206
8110205	FPL N-Exempt OT	\$ (1,478)	\$ (564)	\$ (888)	\$ (2,930
8110208	FPL Other Labor	\$ (986)	\$ (596)	\$ (389)	\$ (1,972
8110295	Payroll Expense: Exempt (Restricted)	\$ (3,768)	\$ (3,370)	\$ (4,287)	\$ (11,425
8120006	Corporate Payroll	\$ (194)	\$ (2,834)	\$ (2,592)	\$ (5,619
8120008	Other Payroll	\$ (11,650)		\$ (3,724)	\$ (21,237
8120059	FPLE Payroll	\$ (356)	\$ (3,120)	\$ (3,726)	\$ (7,202
8120072	Seabrook P/R_Overtime		\$ (1,649)	\$ (1,000)	\$ (2,649
8120090	Accrued Payroll	\$ 640		<b>A</b> (6.4)	\$ 640
8120114	Duane Arnold P/R Overtime		\$ (667)	\$ (54)	\$ (721
8120200	FPL Exempt ST		\$ (1,191,552) \$ (30,650)		
8120201	FPL N-Exempt ST	\$ (29,162)	\$ (30,650)	\$ (31,137)	\$ (4,296
8120202	FPL Bargaining Variable ST	\$ (4,240)	\$ (34)	\$ (56) \$ (1,498)	
8120203	FPL Bargaining Fixed ST	\$ (68)			
8120204	FPL Exempt OT	\$ (25,733) \$ (3,511)		\$ (35,408) \$ (4,295)	\$ (91,167
8120205	FPL N-Exempt OT FPL Bargaining Variable OT	\$ (3,511) \$ (81)			\$ (14,893
8120206	FPL Bargaining Variable OT FPL Bargaining Fixed OT	\$ (61)		\$ (3,703)	\$ (1,12
8120207	FPL Bargaining Fixed OT FPL Other Labor	\$ (2)			\$ (2,68
8120208	Other Payroll Clearing		\$ (5,391,698)		
8120288 8120295	Payroll Expense: Exempt (Restricted)	\$ (054,246)			\$ (63,214
Overall Result	Fayion Expense. Exempt (resultied)	(10,0/2)	\$ (9,185,211)	1 (1 0 0 007)	\$ (18,243,171

Florida Power & Light Company Docket No. 120015-EI **OPC's Second Set of Interrogatories** Interrogatory No. 33- Supplemental Attachment No. 2 Page 1 of 1

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hart	Filter	Information					
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						<u>Gerningen Geord</u> ons	
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· .		经公司 建合理器 合理者 化					
		DISTRICT BASE BASE					
	a na ann an ann ann an an an an an ann an a		▶ Amount		1991/2012/07/05		
			JAN 2012-				·
			MAR 2012				
		1 1 10 1 11					
- 1 t.		Inputs/Outputs	Outputs				
	Account		JAN 2012	FEB 2012	MAR 2012	Result	
	8110006	Corporate Payroli	JAN 2012 \$ (3,283)	\$ (2,461)	\$ (1,780)	\$ (7,524)	
	8110006 8110008	Corporate Payroll Other Payroll	JAN 2012 \$ (3,283) \$ (265,724)	\$ (2,461) \$ (72,442)	\$ (1,780) \$ (80,187)	\$ (7,524) \$ (418,353)	
	8110006 8110008 8110059	Corporate Payroll Other Payroll FPLE Payroll	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553)	\$ (2,461) \$ (72,442) \$ (3,536)	\$ (1,780) \$ (80,187) \$ (2,594)	\$ (7,524) \$ (418,353) \$ (10,684)	
	8110006 8110008 8110059 8110063	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302)	\$ (2,461) \$ (72,442)	\$ (1,780) \$ (80,187)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380)	
	8110006 8110008 8110059 8110063 8110090	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220	
	8110006 8110008 8110059 8110063 8110090 8110200	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll FPL Exempt ST	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220	
	8110006 8110008 8110059 8110063 8110090	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll FPL Exempt ST FPL N-Exempt ST	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477)	
	8110006 8110008 8110059 8110063 8110090 8110200 8110201	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll FPL Exempt ST	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861)	
	8110006 8110008 8110059 8110063 8110090 8110200 8110201 8110204	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll FPL Exempt ST FPL N-Exempt ST FPL Exempt OT	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722) \$ (1,157)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712) \$ (549)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427) \$ (1,081)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861) \$ (2,788)	
	8110006 8110008 8110059 8110063 8110090 8110200 8110201 8110204 8110205	Corporate Payroll Other Payroll FPLE Payroll Project Mgmt Payroll Accrued Payroll FPL Exempt ST FPL N-Exempt ST FPL Exempt OT FPL N-Exempt OT	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722) \$ (1,157) \$ (9,525)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712) \$ (549)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427) \$ (1,081) \$ (12,614)	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861) \$ (2,788) \$ (31,454)	
	8110006 8110008 8110059 8110063 8110090 8110200 8110201 8110204 8110205 8110207	Corporate Payroli Other Payroli FPLE Payroli Project Mgmt Payroli Accrued Payroli FPL Exempt ST FPL N-Exempt ST FPL N-Exempt OT FPL N-Exempt OT FPL Bargaining Fixed OT	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722) \$ (1,157) \$ (9,525) \$ (194)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712) \$ (549) \$ (9,315)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427) \$ (1,081) \$ (12,614) \$ (35,222) \$ 1	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861) \$ (2,788) \$ (31,454) \$ (31,454) \$ (194) \$ (132,220) \$ 6	
	8110006 8110008 8110059 8110063 8110090 8110200 8110200 8110204 8110205 8110207 8110208	Corporate Payroli Other Payroli FPLE Payroli Project Mgmt Payroli Accrued Payroli FPL Exempt ST FPL N-Exempt ST FPL Exempt OT FPL N-Exempt OT FPL N-Exempt OT FPL Bargaining Fixed OT FPL Other Labor	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722) \$ (1,157) \$ (9,525) \$ (194) \$ (56,324)	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712) \$ (549) \$ (6,315) \$ (40,674)	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427) \$ (1,081) \$ (12,614) \$ (35,222) \$ 1	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861) \$ (2,788) \$ (31,454) \$ (31,454) \$ (194) \$ (132,220) \$ 6 \$ (1,012,826)	
	8110006           8110008           8110059           8110090           8110200           8110201           8110204           8110205           8110207           8110208           8110288	Corporate Payroli Other Payroli FPLE Payroli Project Mgmt Payroli Accrued Payroli FPL Exempt ST FPL N-Exempt ST FPL N-Exempt OT FPL N-Exempt OT FPL Bargaining Fixed OT FPL Other Labor Other Payroli Clearing	JAN 2012 \$ (3,283) \$ (265,724) \$ (4,553) \$ (2,302) \$ 67,220 \$ (1,416,106) \$ (144,722) \$ (1,417,722) \$ (1,157) \$ (9,525) \$ (194) \$ (56,324) \$ 3	\$ (2,461) \$ (72,442) \$ (3,536) \$ (2,033) \$ (1,271,905) \$ (134,712) \$ (549) \$ (9,315) \$ (40,674) \$ 2	\$ (1,780) \$ (80,187) \$ (2,594) \$ (1,045) \$ (1,479,466) \$ (152,427) \$ (1,081) \$ (12,614) \$ (35,222) \$ 1	\$ (7,524) \$ (418,353) \$ (10,684) \$ (5,380) \$ 67,220 \$ (4,167,477) \$ (431,861) \$ (2,788) \$ (31,454) \$ (31,454) \$ (194) \$ (132,220) \$ 6	

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### FPL Payroll Charged by Affiliates by Payroll account Three months ending March 31, 2012

Filter Information Chart

8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	Table					
Account         JAN 2012         FEB 2012         MAR 2012         Result           8110006         Corporate Payroll         \$118,525         \$144,863         \$158,202         \$421,590           8110008         Other Payroll         \$455         \$500         \$5,000         \$5,000           8110057         FPL Grp Res Payroll         \$455         \$50         \$949         \$1,454           8110059         FPLE Payroll         \$214,672         \$227,473         \$222,687         \$664,832           8110061         PMI Payroll         \$4,064         \$4,548         \$3,906         \$12,519           8110063         Project Mgmt Payroll         \$70,692         \$41,307         \$71,275         \$183,273           8110064         Project Mgmt Payroll Overtime         \$9,090         \$7,788         \$3,644         \$20,521           8110065         FPL Grp Resource Payroll Overtime         \$119         \$119         \$119           8110071         Seabrook P/R         \$46,805         \$3,682         \$55,527         \$139,014           8110012         Seabrook P/R Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110113         Duane Arnold P/R         \$3,481         \$19,940         \$15,717			JAN 2012-			
Recount         \$ 110006         Corporate Payroll         \$ 118,525         \$ 144,863         \$ 158,202         \$ 421,590           8110008         Other Payroll         \$ 5,000         \$ 5,000         \$ 5,000         \$ 5,000           8110057         FPL Grp Res Payroll         \$ 455         \$ 50         \$ 949         \$ 1,454           8110059         FPLE Payroll         \$ 214,672         \$ 227,473         \$ 222,687         \$ 664,832           8110061         PMI Payroll         \$ 4,064         \$ 4,548         \$ 3,906         \$ 12,519           8110063         Project Mgmt Payroll         \$ 70,692         \$ 41,307         \$ 71,275         \$ 183,273           8110064         Project Mgmt Payroll Overtime         \$ 9,090         \$ 7,788         \$ 3,644         \$ 20,521           8110065         FPL Grp Resource Payroll Overtime         \$ 119         \$ 119         \$ 119           8110071         Seabrook P/R         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110072         Seabrook P/R Overtime         \$ 9,506         \$ 6,108         \$ 11,218         \$ 26,832           8110113         Duane Arnold P/R         S 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110125		Inputs/Outputs				
OT10000         Other Payroll         \$ 5,000         \$ 5,000           811008         Other Payroll         \$ 455         \$ 50         \$ 949         \$ 1,454           8110059         FPLE Payroll         \$ 214,672         \$ 227,473         \$ 222,687         \$ 664,832           8110061         PMI Payroll         \$ 4,064         \$ 4,548         \$ 3,906         \$ 12,519           8110063         Project Mgmt Payroll         \$ 70,692         \$ 41,307         \$ 71,275         \$ 183,273           8110064         Project Mgmt Payroll Overtime         \$ 9,090         \$ 7,788         \$ 3,644         \$ 20,521           8110065         FPL Grp Resource Payroll Overtime         \$ 119         \$ 119         \$ 119           8110071         Seabrook P/R         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110072         Seabrook P/R Overtime         \$ 9,506         \$ 6,108         \$ 11,218          26,832           8110113         Duane Arnold P/R         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064	Account					
0110000         01101 Brok         \$ 455         \$ 50         \$ 949         \$ 1,454           8110057         FPLE Grp Res Payroll         \$ 214,672         \$ 227,473         \$ 222,687         \$ 664,832           8110061         PMI Payroll         \$ 4,064         \$ 4,548         \$ 3,906         \$ 12,519           8110063         Project Mgmt Payroll         \$ 70,692         \$ 41,307         \$ 71,275         \$ 183,273           8110064         Project Mgmt Payroll Overtime         \$ 9,090         \$ 7,788         \$ 3,644         \$ 20,521           8110065         FPL Grp Resource Payroll Overtime         \$ 119         \$ 119           8110071         Seabrook P/R         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110072         Seabrook P/R Overtime         \$ 9,506         \$ 6,108         \$ 11,218         \$ 26,632           8110113         Duane Arnold P/R Overtime         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Pa	8110006	Corporate Payroll	\$ 118,525	\$ 144,863	*****	
6110051         FPLE Payroll         \$214,672         \$227,473         \$222,687         \$664,832           8110061         PMI Payroll         \$4,064         \$4,548         \$3,906         \$12,519           8110063         Project Mgmt Payroll         \$70,692         \$41,307         \$71,275         \$183,273           8110064         Project Mgmt Payroll Overtime         \$9,090         \$7,788         \$3,644         \$20,521           8110065         FPL Grp Resource Payroll Overtime         \$119         \$119         \$119           8110071         Seabrook P/R         \$46,805         \$36,682         \$55,527         \$139,014           8110072         Seabrook P/R Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110113         Duane Arnold P/R         \$3,481         \$19,940         \$15,717         \$39,138           8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime <td>8110008</td> <td>Other Payroll</td> <td></td> <td></td> <td></td> <td></td>	8110008	Other Payroll				
8110061         PMI Payroli         \$4,064         \$4,548         \$3,906         \$12,519           8110063         Project Mgmt Payroll         \$70,692         \$41,307         \$71,275         \$183,273           8110064         Project Mgmt Payroll Overtime         \$9,090         \$7,788         \$3,644         \$20,521           8110065         FPL Grp Resource Payroll Overtime         \$119         \$119           8110071         Seabrook P/R         \$46,805         \$36,682         \$55,527         \$139,014           8110072         Seabrook P/R Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110113         Duane Arnold P/R         \$3,481         \$19,940         \$15,717         \$39,138           8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime         \$458         \$4,588         \$458           8110247         Energy Services Exempt ST         \$42,135         \$41,909         \$51,247         \$135,291           8110248         Energy Services N-Exempt ST         \$3,570         <	8110057	FPL Grp Res Payroll	1			
8110063         Project Mgmt Payroll         \$70,692         \$41,307         \$71,275         \$183,273           8110064         Project Mgmt Payroll Overtime         \$9,090         \$7,788         \$3,644         \$20,521           8110065         FPL Grp Resource Payroll Overtime         \$119         \$119           8110071         Seabrook P/R         \$46,805         \$36,682         \$55,527         \$139,014           8110072         Seabrook P/R         Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110113         Duane Arnold P/R         \$3,481         \$19,940         \$15,717         \$39,138           8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime         \$458         \$458         \$458           8110247         Energy Services Exempt ST         \$42,135         \$41,909         \$51,247         \$135,291           8110248         Energy Services N-Exempt ST         \$3,570         \$3,685         \$6,365         \$13,620	8110059	FPLE Payroll	\$ 214,672			
B110064         Project Mgmt Payroll Overtime         \$ 9,090         \$ 7,788         \$ 3,644         \$ 20,521           8110065         FPL Grp Resource Payroll Overtime         \$ 119         \$ 119         \$ 119           8110065         FPL Grp Resource Payroll Overtime         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110072         Seabrook P/R         Overtime         \$ 9,506         \$ 6,108         \$ 11,218         \$ 26,832           8110113         Duane Arnold P/R         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110114         Duane Arnold P/R         Overtime         \$ 684         \$ 3,977         \$ 146         \$ 4,808           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 4458         \$ 4458           8110247         Energy Services Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620<	8110061			the second s		
B110065         FPL Grp Resource Payroll Overtime         \$ 119         \$ 119           8110065         FPL Grp Resource Payroll Overtime         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110071         Seabrook P/R         \$ 46,805         \$ 36,682         \$ 55,527         \$ 139,014           8110072         Seabrook P/R         Overtime         \$ 9,506         \$ 6,108         \$ 11,218         \$ 26,832           8110113         Duane Arnold P/R         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110114         Duane Arnold P/R         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 458         \$ 458           8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110063	Project Mgmt Payroll	\$ 70,692	and the second se		
8110071         Seabrook P/R         \$46,805         \$36,682         \$55,527         \$139,014           8110071         Seabrook P/R         Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110072         Seabrook P/R         Overtime         \$3,481         \$19,940         \$15,717         \$39,138           8110113         Duane Arnold P/R         Overtime         \$684         \$3,977         \$146         \$4,808           8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime         \$458         \$458         \$458           8110247         Energy Services Exempt ST         \$42,135         \$41,909         \$51,247         \$135,291           8110248         Energy Services N-Exempt ST         \$3,570         \$3,685         \$6,365         \$13,620	8110064		\$ 9,090		\$ 3,644	
6110072         Seabrook P/R Overtime         \$9,506         \$6,108         \$11,218         \$26,832           8110072         Seabrook P/R Overtime         \$3,481         \$19,940         \$15,717         \$39,138           8110113         Duane Arnold P/R         \$3,481         \$19,940         \$15,717         \$39,138           8110114         Duane Arnold P/R         Overtime         \$684         \$3,977         \$146         \$4,808           8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime         \$458         \$458         \$458           8110247         Energy Services Exempt ST         \$42,135         \$41,909         \$51,247         \$135,291           8110248         Energy Services N-Exempt ST         \$3,570         \$3,685         \$6,365         \$13,620	8110065	FPL Grp Resource Payroll Overtime		\$ 119		
8110113         Duane Arnold P/R         \$ 3,481         \$ 19,940         \$ 15,717         \$ 39,138           8110114         Duane Arnold P/R Overtime         \$ 684         \$ 3,977         \$ 146         \$ 4,808           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 458         \$ 458           8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110071	Seabrook P/R	\$ 46,805	\$ 36,682	and the second se	Construction of the local division of the lo
6110113         Duane Arnold P/R         Overtime         \$ 684         \$ 3,977         \$ 146         \$ 4,808           8110114         Duane Arnold P/R         Overtime         \$ 684         \$ 3,977         \$ 146         \$ 4,808           8110125         Point Beach Payroll         \$ 11,373         \$ 25,083         \$ 17,547         \$ 54,003           8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 458         \$ 458           8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110072	Seabrook P/R Overtime	\$ 9,506	\$ 6,108	and the second se	
8110125         Point Beach Payroll         \$11,373         \$25,083         \$17,547         \$54,003           8110126         Point Beach Payroll OT         \$2,345         \$9,064         \$1,265         \$12,674           8110154         Lone Star Transmission Payroll Overtime         \$458         \$458         \$458           8110247         Energy Services Exempt ST         \$42,135         \$41,909         \$51,247         \$135,291           8110248         Energy Services N-Exempt ST         \$3,570         \$3,685         \$6,365         \$13,620	8110113	Duane Arnold P/R	\$ 3,481	and the second se		
8110126         Point Beach Payroll OT         \$ 2,345         \$ 9,064         \$ 1,265         \$ 12,674           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 458         \$ 458           8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110114	Duane Arnold P/R Overtime	\$ 684	\$ 3,977		
6110120         Form Bottern ayon of y           8110154         Lone Star Transmission Payroll Overtime         \$ 458         \$ 458           8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110125	Point Beach Payroll	\$ 11,373	\$ 25,083		
8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110126	Point Beach Payroll OT	\$ 2,345	\$ 9,064	\$ 1,265	
8110247         Energy Services Exempt ST         \$ 42,135         \$ 41,909         \$ 51,247         \$ 135,291           8110248         Energy Services N-Exempt ST         \$ 3,570         \$ 3,685         \$ 6,365         \$ 13,620	8110154	Lone Star Transmission Payroll Overtime	\$ 458			\$ 458
Chicked Lindig Connect Licenter Con	8110247		\$ 42,135	\$ 41,909	\$ 51,247	\$ 135,291
	8110248	Energy Services N-Exempt ST	\$ 3,570	\$ 3,685	\$ 6,365	\$ 13,620
	8110251	Energy Services N-Exempt OT	\$5	\$5	\$ 1,465	\$ 1,475

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories - Amended Interrogatory No. 33 Page 1 of 1

Q.

Payroll. Please provide the following monthly labor data for any payroll for FPL for 2009, 2010, 2011 and 2012 to date, showing annual totals.

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized and other.
- d. Overtime payroll broken down between expensed, capitalized and other.
- e. Temporary payroll broken down between expensed, capitalized and other; and
- f. Other payroll (specify)

А.

a. Actual Employees by Type 2009 - 2012 YTD

Month / Year	Exempt	Non-Exempt	Union	Temporary	Total
01/2009	4,598	2,654	3,396	34	10,682
02/2009	4,591	2,635	3,380	35	10,641
03/2009	4,593	2,630	3,363	105	10,691
04/2009	4,591	2,637	3,356	101	10,685
05/2009 •	4,595	2,651	3,350	124	10,720
06/2009	4,606	2,650	3,333	82	10,671
07/2009	4,618	2,645	3,318	85	10,666
08/2009	4,617	2,629	3,312	22	10,580
09/2009	4,618	2,622	3,294	28	10,562
10/2009	4,618	2,618	3,266	71	10,573
11/2009	4,618	2,617	3,261	63	10,559
12/2009	4,619	2,602	3,250	18	10,489
				a gananya agama a manuda kuhaku kuti bida bida t	122 LEC 208 121 LE LA MONDAURAN
01/2010	4,609	2,581	3,234	26	10,450
02/2010	4,595	2,576	3,230	34	10,435
03/2010	4,586	2,564	3,220	91	10,461
04/2010	4,571	2,556	3,214	89	10,43(
05/2010	4,561	2,541	3,204	89	10,39:
06/2010	4,438	2,482	3,193	100	10,213
07/2010	4,391	2,473	3,170	67	10,10
08/2010	4,320	2,436	3,169	46	9,97
09/2010	4,317	2,464	3,126	53	9,960
10/2010	4,326	and a state of the state of the second se	3,111	75	9,97(
11/2010	4,341	2,446	3,105	71	9,96
12/2010	4,355	2,423	3,100	112	9,99
				12.12.2.2.2.5.5.5.5.5.5.5.5.5.5.5.5.5.5.	แน่นเน่น เราร่างไรสต์สารสรร
01/2011	4,361	2,409	3,087	148	10,00:
02/2011	4,358	2,393	3,085	137	9,97
03/2011	4,360		3,066	135	9,93
04/2011	4,384	2,366	3,063	27782427222244 <b>2</b> 4444	9,92
05/2011	4,402	2,358	3,069	5 e = e = e = e = e = e = e = e = e = e	9,94
06/2011	4,412	2,352	3,061	162	9,98
07/2011	4,418	e to the second s	3,044		9,954
08/2011	4,427	2,334	3,037	\$ NA NE NAS DOLLOGO XOS 2 74 5 X 5 X 1 Y 1 Y 1999 X 5 Y	9,88
09/2011	4,459	2,324	3,056		9,92
10/2011	4,468	2,307	3,068	115	9,95
11/2011	4,484	2,261	3,000	200	10,010
12/2011	4,506	2,201	3,077	196	10,01
	<b>-,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
01/2012	4,534	2,252	3,074	196	10,05
02/2012	4,538	2,232	3,074 3,074	x x x x x x x x x x x x x x x x x x x	10,02
03/2012	4,553	2,239	3,080	generative programme and access to the second	9,97
04/2012	4,559	2,219	erroxweexee ee coxo.co. o.co.b.ddiv20		9,93

Note: Exempt represents 'salaried' and non-exempt represents 'hourly.' Both exempt and non-exempt are 'non-union.' Temporary may be 'union' or 'non-union.'

Please see Attachment No. 1 for the response to subpart (b), and Attachment No. 2 for the response to subparts (c) through (f).

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Q.

Payroll. Please provide the following data for any payroll dollars charged by, or allocated to, FPL for each year 2002 through 2008:

- a. The average number of employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. The average number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).

А.

FPL does not track payroll allocations at this level of detail.

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories - Amended Interrogatory No. 34 Page 1 of 1

Q.

Payroll. Please provide the following data for payroll information for FPL for each year 2002 through 2008:

- a. The average number of employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. The average number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).

А.							
a.			· · · · · · · · · · · · · · · · · · ·		······		
Average E	verage Employees by Type 2002 - 2008						
	· · · · · · · · · · · · · · · · · · ·			ana mananan sa sa sa sa sa			
	Exempt	Non-Exempt	Union 7	Temporary	Total		
2002	3,989	2,657	3,285	43	9,973		
2003	3,970	2,610	3,188	39	9,807		
2004	4,227	2,608	3,212	60	10,107		
2005	4,319	2,619	3,203	84	10,225		
2006	4,407	2,679	3,216	88	10,390		
2007	4,517	2,660	3,271	109	10,557		
2008	4,632	2,619	3,379	82	10,711		

Note: Exempt represents 'salaried' and non-exempt represents 'hourly.' Both exempt and non-exempt are 'non-union.' Temporary may be 'union' or 'non-union.'

b. Please see Attachment No. 1 for the response to subpart (b).

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Q.

Payroll. Please provide the following data for any payroll dollars charged by, or allocated to, FPL for each year 2006 through 2008:

- a. Regular payroll broken down between expensed, capitalized and other.
- b. Overtime payroll broken down between expensed, capitalized and other.
- c. Temporary payroll broken down between expensed, capitalized and other.
- d. Other payroll (specify).

### **A.**

Payroll charged to FPL's affiliates, either directly or through allocation, does not carry the designation of expensed, capitalized, or other. It is only the payroll that remains recorded on the books of FPL that is ultimately classified in this manner. Therefore, the breakdown of payroll charged to others is not available in the requested format. In addition, FPL is unable to separately identify payroll dollars charged to FPL or allocated from FPL to its affiliates. Notwithstanding the above, FPL is able to provide the breakdown of payroll directly charged to affiliates by payroll expense classification. This includes details by type of employee (bargaining, non-bargaining, exempt, non exempt, regular payroll, overtime payroll, etc.). See Attachment No. 1 for monthly direct charged payroll by payroll expense type for 2006, 2007, and 2008.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 1 Page 1 of 8

FPL Monthly Direct Charge Payroll by Payroll Account 2006, 2007, and 2008

User Selected Report Variab	le Values
Select a BRC	R10000
<b>Current Fiscal Year (Single Va</b>	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Ch	aracteristics
BRC	
BASA	
EAC	A. SALARIES & WAGES
Ехр Туре	NONUTILITY EXPENSES
Months	
Key Figures	
	and a second second Second second

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
CORPORATE SUMMARY	January	CHRGEBACK-BARGAINING	\$ 234	\$ 6,705	
		CHARGEBACK-NON BARGA	\$ 4,792	\$ 7,568	\$ 8,454
· · · · · · · · · · · · · · · · · · ·		CHARGEBACK-EXEMPT/RE	\$ 128,406	\$ 139,550	\$ 123,219
		CHARGEBACK-BARGAININ	\$ 3,760	\$ 4,823	
		CHARGEBACK-NON BARGA	\$ 1,261	\$ 1,246	\$ 1,957
·····		CHARGEBACK EXEMPT/OV	\$ 7,675	\$ 5,516	\$ <u>8,75</u> 2
		CHARGEBACK-BARGAININ	\$ 1,284	\$ 126	\$ 1,340
		CHARGEBACK-BARGAININ			\$ 1,599
		CHARGE IN-OTHER EARN	\$ 95,936	\$ 187,411	\$ 187,879
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 99	\$ 341	\$ 66
		REGULAR PAYROLL-NON	\$ 19,679	\$ 7,543	\$ 9,932
······		REGULAR PAYROLL-EXEM	\$ 160,633	\$ 200,878	\$ 202,383
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 2,466	\$ 5,049	\$ 1,476
		OVERTIME PAYROLL - E	\$ 390	\$ 8,312	\$ 3,535
	f	REGULAR PAYROLL-BARG		\$ 925	
······································		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS		\$ 5,000	
		PAYROLL-OTHER EARNIN	\$ 1,545	\$ 5,737	\$ 5,806
	<u> </u>	PAYROLL LUMP SUM INC			\$ 889
	ł	MANUALLY ENTERED PAY	\$ 53.032	\$ 50,495	\$ 79
		Result	\$ 481,191	\$ 637,223	\$ 557,367
· · · · · · · · · · · · · · · · · · ·	February	CHRGEBACK-BARGAINING	\$ 323		
		CHARGEBACK-NON BARGA	\$ 9,447	\$ 4,765	\$ 7,954
		CHARGEBACK-EXEMPT/RE	\$ 223,424	\$ 236,226	\$ 155,585
······	1	CHARGEBACK-BARGAININ	\$ 1,132	\$ 668	
	1	CHARGEBACK-NON BARGA	\$ 2,524	\$ 797	\$ 3,175
		CHARGEBACK EXEMPT/OV	\$ 10,791	\$ 11,695	\$ 8,063
		CHARGEBACK-BARGAININ	\$ 1,146	\$ 115	\$ 183
	1	CHARGEBACK-BARGAININ	\$ 1,139		\$ 1,736
		CHARGE IN-OTHER EARN	\$ 79,442	\$ 1,058,467	\$ 314,923
······	1	PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 308	\$ 121	\$ 33
	1	REGULAR PAYROLL-NON	\$ 22,962	\$ 13,536	\$ 13,064
	1	REGULAR PAYROLL-EXEM	\$ 168,895	\$ 253,316	\$ 171,448
······································		OVERTIME PAYROLL - B		-	2

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Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational C	haracteristics
BRC	and the set of the set of the
BASA	
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Months	المسرم محمد المرتجع المرتجع المحمد المسرع
Key Figures	the state of the state of the

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
		OVERTIME PAYROLL - N	\$ 5,561	\$ 7,283	\$ 4,777
····		OVERTIME PAYROLL - E	\$ 6,464	\$ 39,171	\$ (18,276
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM		I	
		INCENTIVE PAYMENTS			\$ (7
		PAYROLL-OTHER EARNIN	\$ 1,410	\$ 8,113	\$ 13,178
		PAYROLL LUMP SUM INC			\$ 474
		MANUALLY ENTERED PAY	\$ 107,941	\$ (16,370)	\$ 128,683
		Result	\$ 642,908	\$ 1,617,902	\$ 804,994
	March	CHRGEBACK-BARGAINING	\$ 5,124		
		CHARGEBACK-NON BARGA	\$ 16,035	\$ 3,168	\$ 26,653
		CHARGEBACK-EXEMPT/RE	\$ 445,760	\$ 207,847	\$ 158,213
		CHARGEBACK-BARGAININ	\$ 9,657		
		CHARGEBACK-NON BARGA	\$ 4,804	\$ 271	\$ 3,20
		CHARGEBACK EXEMPT/OV	\$ 33,948	\$ 1,679	\$ 11,82
		CHARGEBACK-BARGAININ	\$ 7,075	\$ 1,037	
		CHARGEBACK-BARGAININ	\$ 7.920	\$ 378	\$ 1,14
f		CHARGE IN-OTHER EARN	\$ 318,960	\$ 7,142	\$ 9,49
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 286	\$ 11	
		REGULAR PAYROLL-NON	\$ 30.242	\$ 17,898	\$ 23,56
		REGULAR PAYROLL-EXEM	\$ 378,622	\$ 297,691	\$ 242,21
		OVERTIME PAYROLL - B	• • • • • • • • • • • • • • • • • • • •	······································	
		OVERTIME PAYROLL - N	\$ 7,517	\$ 3,921	\$ 2,88
		OVERTIME PAYROLL - E	\$ 11,656	\$ 52,920	\$ 1,90
		REGULAR PAYROLL-BARG	•••••••		
		EXECUTIVE LONG TERM		\$ (23,867)	
		INCENTIVE PAYMENTS	\$ 502,083	\$ 829,158	\$ (34
		PAYROLL-OTHER EARNIN	\$ 555	\$ 5,832	\$ 6,57
		PAYROLL LUMP SUM INC	\$ 376	\$ 7,218	\$ 4.81
		MANUALLY ENTERED PAY	\$ 101,053	\$ 60,257	\$ 132,85
	<u> </u>	Result	\$ 1,881,673	\$ 1,472,561	\$ 624,99
	April	CHRGEBACK-BARGAINING	\$ 3,400		
		CHARGEBACK-NON BARGA	\$ 14,269	\$ 4,274	\$ 19,95
		CHARGEBACK-EXEMPT/RE	\$ 375,457	\$ 390,111	\$ 286,13
		CHARGEBACK-BARGAININ	\$ 781	\$ 2,104	
		CHARGEBACK-NON BARGA	\$ 7,021	\$ 1,164	\$ 1,29
		CHARGEBACK EXEMPT/OV	\$ 52,875	\$ 14,926	\$ 18,22
		CHARGEBACK-BARGAININ	\$ 2,958	\$ 4,110	\$ 1,93
		CHARGEBACK-BARGAININ	\$ 1,807	\$ 2,788	\$ 2,23
		CHARGE IN-OTHER EARN	\$ 728,621	\$ 732,760	\$ 735,88

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User Selected Report Variabl	e Values
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational Characteristics		
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Months	المحمو الموقع تشريح المرجع المرجع	
Key Figures	المراقبة المتعالية المحالية ا	

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 132	\$ 33	\$ 33
		REGULAR PAYROLL-NON	\$ 21,245	\$ 26,195	\$ 27,546
		REGULAR PAYROLL-EXEM	\$ 219.004	\$ 363,817	\$ 357,792
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 3,279	\$ 5,441	\$ 6,997
		OVERTIME PAYROLL - E	\$ 62,664	\$ 6,512	\$ 2,689
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS			\$ (5,000
		PAYROLL-OTHER EARNIN	\$ (445)	\$ 5,943	\$ 17,530
		PAYROLL LUMP SUM INC	\$ 4,460	\$ 10,600	\$ 16,889
		MANUALLY ENTERED PAY	\$ (10,991)	\$ 77,610	\$ 156,916
****		Result	\$ 1,486,537	\$ 1,648,387	\$ 1,647,054
	May	CHRGEBACK-BARGAINING	\$ 934	\$ 9,044	
		CHARGEBACK-NON BARGA	\$ 9,550	\$ 2,797	\$ 17,834
		CHARGEBACK-EXEMPT/RE	\$ 338,494	\$ 268,894	\$ 161,513
		CHARGEBACK-BARGAININ	\$ 2,750	\$ 13,086	\$ 6,13
	· · · · · · · · · · · · · · · · · · ·	CHARGEBACK-NON BARGA	\$ 2,457	\$ 836	\$ 1,13
		CHARGEBACK EXEMPT/OV	\$ 43,505	\$ 27,632	\$ 13,415
		CHARGEBACK-BARGAININ	\$ 452	\$ 2,007	\$ 1,824
	· · · · · · · · · · · · · · · · · · ·	CHARGEBACK-BARGAININ	\$ 1,180	\$ 3,364	\$ 1,02
		CHARGE IN-OTHER EARN	\$ 3,264	\$ 6,459	\$ (19
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 209	\$ 66	\$ 11
		REGULAR PAYROLL-NON	\$ 21,388	\$ 20,494	\$ 18,40
		REGULAR PAYROLL-EXEM	\$ 233,246	\$ 238,049	\$ 220,60
		OVERTIME PAYROLL - B	\$ 21		
		OVERTIME PAYROLL - N	\$ 5,197	\$ 3,926	\$ 2,65
		OVERTIME PAYROLL - E	\$ 42,939	\$ 4,643	\$ <u>3,11</u>
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS			
	·····	PAYROLL-OTHER EARNIN	\$ (415)	\$ 3,103	\$ 9,16
		PAYROLL LUMP SUM INC		\$ 1,500	\$ 88
		MANUALLY ENTERED PAY	\$ 177,096	\$ 14,053	\$ 42,53
		Result	\$ 882,268	\$ 619,954	\$ 500,15
	June	CHRGEBACK-BARGAINING	\$ 409	\$ 19	
		CHARGEBACK-NON BARGA	\$ 12,791	\$ 8,053	\$ (3,90
		CHARGEBACK-EXEMPT/RE	\$ 330,410	\$ 251,899	\$ 184,47
		CHARGEBACK-BARGAININ	\$ 1,343	\$ 515	

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Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational C	haracteristics
BRC	والمغنية المعلم المعلم والمعلم والمستعمل المعلم والمحمو
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EAC	A. SALARIES & WAGES
Ехр Туре	NONUTILITY EXPENSES
Months	وملتور سور المراجع محمو محمو التعريب والمعاد المراجع
Key Figures	

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
	· · · · · · · · · · · · · · · · · · ·	CHARGEBACK-NON BARGA	\$ 1,764	\$ 2,005	\$ (135
		CHARGEBACK EXEMPT/OV	\$ 17,290	\$ 12,925	\$ 4,546
		CHARGEBACK-BARGAININ	\$ 112	\$ 2.657	\$ 338
		CHARGEBACK-BARGAININ	\$ 273	\$ 2.687	
		CHARGE IN-OTHER EARN	\$ 166,363	\$ 177,815	\$ 189,141
		PAYROLL-ACCRUED	• • • • • • • • • •	7	\$ 750
		MEALS - OVERTIME	\$ 187	\$ 55	\$ 11
		REGULAR PAYROLL-NON	\$ 19,151	\$ 29,665	\$ 18,464
		REGULAR PAYROLL-EXEM	\$ 139,779	\$ 243,309	\$ 246,247
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 4,360	\$ 3,608	\$ 2,745
		OVERTIME PAYROLL - E	\$ 4,713	\$ 2,860	\$ 487
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS	\$ 33,841	\$ 3,000	\$ 62,500
1000 <b>-</b>		PAYROLL-OTHER EARNIN	\$ (1,408)	\$ 131,328	\$ 135,00
		PAYROLL LUMP SUM INC	\$ 32,500	\$ 1,500	\$ 88
· · · · · · · · · · · · · · · · · · ·		MANUALLY ENTERED PAY	\$ 47,676	\$ 28,925	\$ 127,15
		Result	\$ 811,554	\$ 902.825	\$ 968,70
	July	CHRGEBACK-BARGAINING			
	July	CHARGEBACK-NON BARGA	\$ 6,947	\$ 5,645	\$ 8,33
		CHARGEBACK-EXEMPT/RE	\$ 331,222	\$ 325,423	\$ 184,18
		CHARGEBACK-BARGAININ	· · · · · · · · · · · · · · · · · · ·		
		CHARGEBACK-NON BARGA	\$ 4,169	\$ 1,285	\$ 51
		CHARGEBACK EXEMPT/OV	\$ 28,182	\$ 2,328	\$ 6,79
		CHARGEBACK-BARGAININ	\$ 1,333	\$ 146	\$ 2
		CHARGEBACK-BARGAININ	\$ 3,658	\$ 44	\$ 1,19
		CHARGE IN-OTHER EARN	\$ (335)	\$ 989	\$ 51
		PAYROLL-ACCRUED	· · · · · · · · · · · · · · · · · · ·		\$ (75
		MEALS - OVERTIME	\$ 88	\$ 55	\$3
		REGULAR PAYROLL-NON	\$ 16,914	\$ 22.859	\$ 21,51
		REGULAR PAYROLL-EXEM	\$ 386,810	\$ 247,021	\$ 234,69
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 4,322	\$ 3,139	\$ 4,94
		OVERTIME PAYROLL - E	\$ 3,232	\$ 1,239	\$ 30
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			
· · · · · · · · · · · · · · · · · · ·		INCENTIVE PAYMENTS	\$ 1,805		
		PAYROLL-OTHER EARNIN	\$ 1,143	\$ 2,886	\$ 18,12
		PAYROLL LUMP SUM INC	\$ 30,000	\$ 1,500	\$ 8,38
		MANUALLY ENTERED PAY	\$ 54,802	\$ 87,753	\$ 104,76

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# **Budget 3 Years Trend**

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User Selected Report Variab	le Values
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
/ersion	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
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BRC	والمتعاد المحافظ والمحافظ والمح
BASA	
EAC	A. SALARIES & WAGES
Ехр Туре	NONUTILITY EXPENSES
Months	المتعيد متلح للمرجع المرجع المتحر التعريق
Key Figures	المتشارك والمراجع المراجع

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
		Result	\$ 874,293	\$ 702,313	\$ 593,578
	August	CHRGEBACK-BARGAINING	\$ 4,630		
		CHARGEBACK-NON BARGA	\$ 13,492	\$ 8,547	\$ 8,597
<u> </u>		CHARGEBACK-EXEMPT/RE	\$ 343,759	\$ 264,753	\$ 209,561
		CHARGEBACK-BARGAININ	\$ 10,912		
<u> </u>		CHARGEBACK-NON BARGA	\$ 1,640	\$ 2,555	\$ 2,911
		CHARGEBACK EXEMPT/OV	\$ 31,937	\$ 5,475	\$ 2,426
		CHARGEBACK-BARGAININ	\$ 2,834	\$ 578	\$ 2,545
		CHARGEBACK-BARGAININ	\$ 5,376	\$ 96	\$ 1,301
		CHARGE IN-OTHER EARN	\$ (71,358)	\$ (227)	\$ 143,305
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 209	\$ (11)	\$ 44
		REGULAR PAYROLL-NON	\$ 17,259	\$ 28,096	\$ 35,226
		REGULAR PAYROLL-EXEM	\$ 285,767	\$ 267,392	\$ 261,907
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 6,783	\$ 3,634	\$ 5,197
		OVERTIME PAYROLL - E	\$ 12,084	\$ 3,897	\$ 46
		REGULAR PAYROLL-BARG	· · · · · · · · · · · · · · · · · · ·		
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS	\$ 9,213		\$ 500
		PAYROLL-OTHER EARNIN	\$ 5.044	\$ 2,517	\$ 467
		PAYROLL LUMP SUM INC	\$ 5,000	\$ 1,500	\$ 889
		MANUALLY ENTERED PAY	\$ 55,797	\$ 59,206	\$ 105,128
		Result	\$ 740,377	\$ 648,008	\$ 780,051
	September	CHRGEBACK-BARGAINING	\$ 394	\$ 990	
		CHARGEBACK-NON BARGA	\$ 31,902	\$ 16,101	\$ 7,170
		CHARGEBACK-EXEMPT/RE	\$ 496,452	\$ 410,648	\$ 166,890
		CHARGEBACK-BARGAININ	\$ 2,348	\$ 998	
		CHARGEBACK-NON BARGA	\$ 5,090	\$ 6,339	\$ 1,685
		CHARGEBACK EXEMPT/OV	\$ 28 799	\$ 6,191	\$ 1,990
		CHARGEBACK-BARGAININ	\$ 346	\$ 4,943	\$ 152
<u></u>		CHARGEBACK-BARGAININ	\$ 1,093	\$ 1,870	
		CHARGE IN-OTHER EARN	\$ 236,547	\$ 236,001	\$ 93,850
		PAYROLL-ACCRUED			
		MEALS - OVERTIME	\$ 440	\$ 440	\$ 77
		REGULAR PAYROLL-NON	\$ 25,776	\$ 33,697	\$ 24,730
		REGULAR PAYROLL-EXEM	\$ 593,104	\$ 355,571	\$ 264,761
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 4,911	\$ 8,270	\$ 7,859
		OVERTIME PAYROLL - E	\$ 6,401	\$ 2,447	\$ 7,163
		REGULAR PAYROLL-BARG			

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User Selected Report Variable	e Values
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational C	haracteristics
BRC	ولتنعين محتوم فتحويهم ويستعنى تتعتم لي تتلج
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EAC	A. SALARIES & WAGES
Ехр Туре	NONUTILITY EXPENSES
Months	والمعني المستقبل المحاص بالمحتم والمحتم
Key Figures	

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS	\$ 11,712		
·····		PAYROLL-OTHER EARNIN	\$ (28)	\$ 2,851	\$ 10,745
		PAYROLL LUMP SUM INC	\$ 12,500	\$ 1,500	\$ 889
		MANUALLY ENTERED PAY	\$ 42,970	\$ 69,652	\$ 69,045
		Result	\$ 1,500,755	\$ 1,158,508	\$ 657,007
	October	CHRGEBACK-BARGAINING	\$ 345	\$ 189	\$ 224
		CHARGEBACK-NON BARGA	\$ 22,945	\$ 9,142	\$ 8,469
		CHARGEBACK-EXEMPT/RE	\$ 433,961	\$ 224,548	\$ 298,298
		CHARGEBACK-BARGAININ	\$ 1,735	\$ 257	\$ 134
		CHARGEBACK-NON BARGA	\$ 4,788	\$ 1,459	\$ 2,991
		CHARGEBACK EXEMPT/OV	\$ 62,430	\$ 7,617	\$ 11,556
		CHARGEBACK-BARGAININ	\$ 5,638	\$ 2,771	\$ 1,869
		CHARGEBACK-BARGAININ	\$ 6,924	\$ 2,803	\$ 2,230
		CHARGE IN-OTHER EARN	\$ (4,459)	\$ 2,445	\$ 7,28
		PAYROLL-ACCRUED		-	
		MEALS - OVERTIME	\$ 473	\$ 143	\$ 220
		REGULAR PAYROLL-NON	\$ 14,620	\$ 20,034	\$ 27,27
		REGULAR PAYROLL-EXEM	\$ 358,062	\$ 218,004	\$ 437,384
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 7,776	\$ 4,189	\$ 12,320
		OVERTIME PAYROLL - E	\$ 39,143	\$ 2,875	\$ 65,776
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			
······		INCENTIVE PAYMENTS	\$ 5,046		
		PAYROLL-OTHER EARNIN	\$ 2,017	\$ 633	\$ 18,60
		PAYROLL LUMP SUM INC	\$ 5,000	\$ 1,500	\$ 88
		MANUALLY ENTERED PAY	\$ 96,012	\$ 72,024	\$ 83,76
		Result	\$ 1,062,456	\$ 570,632	\$ 979,29
····	November	CHRGEBACK-BARGAINING		\$ 238	\$ 25
·· ·		CHARGEBACK-NON BARGA	\$ 22,062	\$ 8,595	\$ 4,34
		CHARGEBACK-EXEMPT/RE	\$ 574,518	\$ 195,637	\$ 191,47
		CHARGEBACK-BARGAININ	\$ 192	\$ 450	\$ 7,21
	····	CHARGEBACK-NON BARGA	\$ 2,854	\$ 1,382	\$ 1,79
		CHARGEBACK EXEMPT/OV	\$ 65,558	\$ 8,974	\$ 4,55
		CHARGEBACK-BARGAININ	\$ 6,773	\$ 2,262	\$ 1,35
		CHARGEBACK-BARGAININ	\$ 9,649	\$ 1,832	\$ 2,36
		CHARGE IN-OTHER EARN	\$ 1,671	\$ 2,072	\$ 2,29
······	[	PAYROLL-ACCRUED			\$ 11
		MEALS - OVERTIME	\$ 319	\$ 132	\$ 253
		REGULAR PAYROLL-NON	\$ 12,968	\$ 19,581	\$ 10,702

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User Selected Report Variabl	e Values
Select a BRC	R10000
Current Fiscal Year (Single Va	2008
Version	Actual version
Select Expense Types	NONUTILITY EXPENSES
Current User	JWN0M9Z
Last Refreshed	10/17/2007 15:26:54

Navigational (	Characteristics
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Months	وشمه الشوي فليستر محمد المعاد الم
Key Figures	الموالي الحور للمراجع المراجع

BRC		EAC	Actual version 2008	Actual version 2007	Actual version 2006
		REGULAR PAYROLL-EXEM	\$ 145,119	\$ 220,343	\$ 269,946
		OVERTIME PAYROLL - B			
		OVERTIME PAYROLL - N	\$ 5,687	\$ 3,943	\$ 5,601
		OVERTIME PAYROLL - E	\$ 29,800	\$ 2,332	\$ 7,716
		REGULAR PAYROLL-BARG			
		EXECUTIVE LONG TERM			\$ (24,304)
		INCENTIVE PAYMENTS	\$ 5,046		
		PAYROLL-OTHER EARNIN	\$ (125)	\$ 2,549	\$ 4,623
		PAYROLL LUMP SUM INC		\$ 1,500	\$ 3,064
······································		MANUALLY ENTERED PAY	\$ 63,669	\$ 107,334	\$ 64,621
		Result	\$ 945,760	\$ 579,156	\$ 557,979
	December	CHRGEBACK-BARGAINING		\$ 275	\$ 10,083
		CHARGEBACK-NON BARGA	\$ 24,153	\$ 11,357	\$ 6,949
		CHARGEBACK-EXEMPT/RE	\$ 493,205	\$ 350,688	\$ 365,642
		CHARGEBACK-BARGAININ	· · · · · · · · · · · · · · · · · · ·	\$ 413	\$ 26,115
		CHARGEBACK-NON BARGA	\$ 2,351	\$ 1,984	\$ 3,456
		CHARGEBACK EXEMPT/OV	\$ 9,335	\$ 14,205	\$ 8,506
		CHARGEBACK-BARGAININ	\$ 4,118	\$ 1,849	\$ 905
		CHARGEBACK-BARGAININ	\$ 1,350	\$ 2,178	\$ 1,512
		CHARGE IN-OTHER EARN	\$ 961	\$ 25,935	\$ 47,534
		PAYROLL-ACCRUED			\$ (119)
		MEALS - OVERTIME	\$ 187	\$ 154	\$ 1,628
		REGULAR PAYROLL-NON	\$ 12,713	\$ 20.112	\$ 6,839
		REGULAR PAYROLL-EXEM	\$ 291,621	\$ 221,164	\$ 240,009
, · · ·		OVERTIME PAYROLL - B	<b>+ --·</b> , <b>··</b>	·····	
•••••••••		OVERTIME PAYROLL - N	\$ 916	\$ 4,334	\$ 3,141
		OVERTIME PAYROLL - E	\$ 2.028	\$ 7,115	\$ 3,477
		REGULAR PAYROLL-BARG	• =,===		
		EXECUTIVE LONG TERM			
		INCENTIVE PAYMENTS	\$ 5,046		
		PAYROLL-OTHER EARNIN	\$ 1,810	\$ 1,320	\$ 208
		PAYROLL LUMP SUM INC	\$ 12,500	\$ 1,500	\$ 889
		MANUALLY ENTERED PAY	\$ 76,620	\$ 26,476	\$ 68,484
		Result	\$ 938,914	\$ 691,059	\$ 795,259
	Total	CHRGEBACK-BARGAINING	\$ 15,793	\$ 17,458	\$ 10,561
		CHARGEBACK-NON BARGA	\$ 188,384	\$ 90,012	\$ 120,814
		CHARGEBACK-EXEMPT/RE	\$ 4,515,067	\$ 3,266,222	\$ 2,485,183
		CHARGEBACK-BARGAININ	\$ 34,612	\$ 23,314	\$ 39,590
		CHARGEBACK-NON BARGA	\$ 40,724	\$ 21,324	\$ 23,984
	1	CHARGEBACK EXEMPT/OV	\$ 392,324	\$ 119,163	\$ 100,644
		CHARGEBACK-BARGAININ	\$ 34,070	\$ 22,600	\$ 12,467

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 1 Page 8 of 8

User Selected Report Variab	le Values	
Select a BRC	R10000	
Current Fiscal Year (Single Va	2008	
Version	Actual version	
Select Expense Types NONUTILITY EXPENSE		
Current User	JWN0M9Z	
Last Refreshed	10/17/2007 15:26:54	

Navigational Characteristics				
BRC	وتسمين الحقي تمسمه بالمحاو المعري للعلم للتعلق			
BASA				
EAC	A. SALARIES & WAGES			
Ехр Туре	NONUTILITY EXPENSES			
Months	المحمد المواقع والمحمد المتعلق المعمد			
Key Figures	ما بالدار على المحمد العلي تحمير العلي تحمير الع			

BRC	EAC	Actual version 2008	Actual version 2007	Actual version 2006
	CHARGEBACK-BARGAININ	\$ 40,368	\$ 18,040	\$ 16,336
	CHARGE IN-OTHER EARN	\$ 1,555,612	\$ 2,437,271	\$ 1,731,913
	PAYROLL-ACCRUED		1	
	MEALS - OVERTIME	\$ 2,937	\$ 1,540	\$ 2,508
	REGULAR PAYROLL-NON	\$ 234,915	\$ 259,711	\$ 237,264
	REGULAR PAYROLL-EXEM	\$ 3,360,663	\$ 3,126,553	\$ 3,149,391
	OVERTIME PAYROLL - B	\$ 21	and the second	
	OVERTIME PAYROLL - N	\$ 58,774	\$ 56,736	\$ 60,604
	OVERTIME PAYROLL - E	\$ 221,514	\$ 134,322	\$ 77,934
	REGULAR PAYROLL-BARG		\$ 925	
	EXECUTIVE LONG TERM		\$ (23,867)	\$ (24,304)
	INCENTIVE PAYMENTS	\$ 573,793	\$ 837,158	\$ 57,653
	PAYROLL-OTHER EARNIN	\$ 11,104	\$ 172,812	\$ 240,023
	PAYROLL LUMP SUM INC	\$ 102,336	\$ 29,818	\$ 39,855
	MANUALLY ENTERED PAY	\$ 865,675	\$ 637,415	\$ 1,084,018
	Result	\$ 12,248,685	\$ 11,248,527	\$ 9,466,440

\$96,656 \$221,316 \$115 \$57,562 \$40,585 \$393,069 \$720,636 \$150,650 \$93,060 \$6,212 \$22,848 \$186,449 \$64,602 \$47,214 -\$11,963 \$133,566 \$3,703 \$75,849 \$846,233 \$539,855 \$55,794 \$82,576 \$28,000 \$2,250,408 \$17.947 \$500.624 \$135,286 \$80,712 \$61,176 \$62,968 \$677,524 \$583,127 \$246.50 \$76,277 \$211,22 \$88,390 \$110.93 \$134,797 \$456,566 \$270,633 \$317.424 **OPC's Second Set of Interrogatories** Allocated Affiliate Driver % Payroll 50.00% 30.94% 30.94% 42.10% 31.06% 31.06% 31.06% 31.06% 31.06% 30.94% 30.94% 31.06% 31.06% 7.19% 22.11% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% 1.37% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% 30.94% 30.94% 30.94% 31.06% 50.00% 31.06% 31.06% 31.06% 31.06% 31.06% 31.06% Docket No. 120015-E1 Interrogatory No. 35 Attachment No. 2 Page 1 of 13 \$712,500 \$435,612 \$180,304 \$871,270 2,724,345 \$4,500,815 \$1,877,308 \$370 \$793,582 \$245,565 \$435,538 -\$38,515 \$270,574 \$185,313 \$680,000 \$1,265,439 \$485,000 \$197,698 \$600,250 \$249,611 \$292,187 \$22 \$1.611.700 \$152,000 \$259,841 \$430,000 \$244,188 \$311,172 \$130,660 \$2,320,000 \$1,738,000 \$285,644 \$300,734 \$358,488 \$203,490 \$265,843 \$1,469,859 \$1.021.908 \$56,000 \$73,556 \$1,609,321 \$20,000 Payroll **TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY** GEN ACCTG - CORP/REG/ASSET/Actg ACCOUNTS PAYABLE - DISBURSEMENT ACCOUNT FINANCE DEPARTMENT- CORPORATE FINANCE GEN ACCTG - INTERNAL CONTROL ENVIRONMENTAL SERVICES - ADMIN DIR ENVIRONMENTAL SERVICES - NATURAL RESCS REGULATORY MANAGEMENT AND ADMINISTR ENVIRONMENTAL SERVICES - STRAT REG GEN ACCTG - CONSOLTN/REVENUE TAX ENVIRONMENTAL SERVICES - AUDITING ACCOUNTS PAYABLE - CASH CONTROL BUDGETING DEPT GENERAL EXPENSE GEN ACCTG - ACG/FINANCIAL ACCTG GEN ACCTG - CORP ACCTG DIR STAFF ENVIRONMENTAL SERVICES - WATER ENVIRONMENTAL SERVICES - WASTE GEN ACCTG - BENEFIT ACCOUNTING ENVIRONMENTAL SERVICES - AIR MANAGEMENT & ADMINISTRATIVE TAX DEPARTMENT - GROUP TAX RISK MANAGEMENT PROGRAM NUCLEAR COMMUNICATION **GROUP CRIME INSURANCE** AIRCRAFT OPERATIONS JB - BUILDING SECURITY FINANCIAL REPORTING COMPENSATION (PERP) HISTORICAL MUSEUM ENERGY ENCOUNTER GO - BLDG SECURITY COST ALLOCATIONS MEDIA RELATIONS **GROUP FIDUCIARY ADMINISTRATION** Auditing Activities MANAGEMENT NUC Executive PGB Executive ELECTRONIC BASA Dscpt RESEARCH AMF BASA PAYROLL Corporate Staff Groups with Affiliate Benefit Corp. Staff Group Corporate Comm. Corporate Comm. Corporate Comm. Corporate Comm. Corporate Comm. Corporate Comm. Corporate Comm AMF DATABASE General Counsel General Counsel General Counsel General Counsel General Counsel General Counsel General Counse General Counse NUC Executive PGD Executive Internal Audit Finance -inance Finance Finance Finance Finance Finance 2008 Payroll Allocated in the AMF ACT ACT 200801 ACT ACT 200801 ACT 200801 ACT 200801 ACT 200801 ACT ACI 200801 ACT 200801 ACT 200801 AC1 200801 200801 200801 200801 Yr/Mth Ē

Florida Power & Light Company

FPL AMF DATABASE Payroll Allocated in the AMF Corporate Staff Groups with Affiliate Benefit		OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 2 Page 2 of 13	o. 35 2	gatories
2008	AMF BASA			
Human Resources	CORP TOTAL REWARDS	\$331,500	27.84%	\$92,290
Human Resources	EAP	\$94,760	27.84%	\$26,381
Human Resources	Quality, Planning, and Analysis	\$171,800	27.84%	\$47,829
Human Resources	C&P - Management & Administration	\$572,775	27.84%	\$159,461
Human Resources	Safety & Health Program	\$541,068	27.84%	\$150,633
Human Resources	Benefits Operations	\$887,068	27.84%	\$246,960
Human Resources	Weltness Operations	\$157,080	27.84%	\$43,731
Human Resources	IDM Operations	\$308,041	27.84%	\$85,759
Human Resources	Employee Relations - Corp Staff Emp ReIns	\$178,732	27.84%	\$49,759
Human Resources	Employee Relations - IM Employe Relations	\$174,904	27.84%	\$48,693
Human Resources	Employee Relations - Fint Emply Relations	\$254,538	27.84%	\$70,863
Himan Resources	Employee Relations - HR Empl Relations	\$118,718	27.84%	\$33,051
Himan Resources	Employee Relations - Nuclear Mamt.	\$320,292	50.00%	\$160,146
Himan Resolution	Employee Benefit Plans Administration	\$1,013.725	27.84%	\$282.221
Himan Resources	HR Management/Planning	\$474.202	27.84%	\$132.018
Human Resources	Pavroll	\$610.942	27.84%	\$170,086
Human Nesources Liman Decources	urarteres Planning	\$141 077	27.84%	\$39.276
Human Resources	Promotos rammig Recruiting Administration	\$563.518	27.84%	\$156.883
Human Resources		\$207.570	27.84%	\$57.787
Himan Resources	Group University Administration	\$399.563	27.84%	\$111.238
Information Month	MANAGEMENT AND ADMINISTRATION	\$202.140	22.00%	\$44,471
Information Mornt	DESKTOP SVCS And CONTRACT ADM	\$169,862	5.92%	\$10,049
Information Momt	ASSET MANAGEMENT SUPPORT	\$296.860	24.61%	\$73,053
Interaction Manut		\$136.045	24.61%	\$33.479
	UELLULAR SERVICES MARKETATION SUBBODT	4130,073	24 61%	C 87 183
Internation Agains		\$244 356	24.61%	\$60 132
Internation Mont	NETWORK OPERATIONS CENTER	\$863 439	24 61%	\$212 479
Information Momt		\$1,122,640	24.61%	\$276,265
Information Momt	SOUTH And WEST SUPPORT	\$1,662,016	1.98%	\$32,830
Information Momt	CENTRAL AND NORTH SUPPORT	\$1,725,366	1.98%	\$34,081
Information Momt	CHANGE MANAGEMENT	\$1,106,396	24.61%	\$272,267
Information Mgmt	PERFORMANCE MANAGEMENT	\$271,122	24.61%	\$66,719
Information Momt	LOTUS NOTES SUPPORT	\$335,462	5.92%	\$19,846
Information Mgmt	REAL ESTATE INFO SYS	\$97,146	5.15%	\$5,000
Information Mgmt	ISC PROCUREMENT SYSTEMS	\$199,578	1.30%	\$2,595
Information Mgmt	HR SYSTEMS	\$935,082	19.94%	\$186,473
Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$314,534	1.30%	\$4,089
Information Mgmt	HR APPLICATION SUPPORT	\$627,640	19.94%	\$125,164
Information Mgmt	PORTAL SUPPORT	\$262,998	24.61%	\$64,720
Information Mgmt	MANAGEMENT And ADMINSTRATION	\$200,383	22.00%	\$44,084
Information Mgmt	SAP UPGRADE TO ERP 2005	\$1,400,000	1.30%	\$18,200
Information Mgmt	ESS ON INTERNET	\$60,000	19.94%	\$11,965
Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$513,377	24.16%	\$124,008

Mrt         BASA           Information Mgmt         EOLLABORATION PLATFORM INPLEMEMTIATION         \$39,390         22,00%           Information Mgmt         ENTERPRES SUPPORT         \$33,310         24,61%           Information Mgmt         ENTERPRES SUPPORT         \$33,311         24,61%           Information Mgmt         ENTERPRES SUPPORT         \$33,311         24,61%           Information Mgmt         ENTERPRES SUPPORT         \$33,311         24,61%           Information Mgmt         ENTERPRES SUPERT         \$33,311         24,61%           Information Mgmt         ENTERPRES SUPERT         \$433,916         24,61%           Information Mgmt         ENTERPRES VERT         \$433,416         21,64%           Information Mgmt         ENTERPRES VERT         DISATER ENTERPRES VERT         \$434,33         21,64%           Information Mgmt         ENTERPRES VERT         DISATER ENTERPRES VERT         \$443,33         51,94%           Information Mgmt         ENTERECOVER         DISATER ENTERPRES VERT	FPL Payroll Allocated in the AMF	AMF DATABASE Corporate Staff Groups with Affiliate Benefit		Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 2 Page 3 of 13	115-E1 iet of Interr 0. 35 2	ogatories
ation Mgmt CUCLERDATION PLATFORM INVECTER MINISTRATION Mgmt CUCLERDATION PLATFORM INVECTES 333, 111 241% and Mgmt ENTERPRISE SUPPORT SERVICES 333, 111 241% and Mgmt ENTERPRISE SUPPORT SERVICES 333, 111 241% and Mgmt ENTERPRISE SYSTEM MANGEMENT And ADMINISTRATION 3535, 212 200% 51, 3433, 341 244% and Mgmt ENTERPRISE SYSTEM MANGEMENT AND ADMINISTRATION 3535, 212 200% 51, 3437, 752 25, 252 25 25 25 25 25 25 25 25 25 25 25 25	2008		AME BASA	000	20.000	922 0 <del>9</del>
Information Mgmt         Information Mgmt <thinformation mgmt<="" th=""> <thinformation mgmt<="" t<="" td=""><td></td><td>Information Mgmt</td><td>COLLABORATION PLATFORM INPLEMENTION</td><td>\$33,39U \$221 111</td><td>22.00%</td><td>000'00 681 481</td></thinformation></thinformation>		Information Mgmt	COLLABORATION PLATFORM INPLEMENTION	\$33,39U \$221 111	22.00%	000'00 681 481
Information Mgmt         DOCUMENT SERVICES         \$493,916         0.00%         51           Information Mgmt         Information Mgmt         MMAGEMENT And ADMINISTRATION         \$533,212         2.20%         51           Information Mgmt         Information Mgmt         MANAGEMENT And ADMINISTRATION         \$533,212         2.20%         51           Information Mgmt         MANAGEMENT And ADMINISTRATION         \$1,084,724         28,695         5         561%         21,044,052         561%         28,056         5         561%         26,59%         5         561%         21,044,052         561%         26,15%         2		Information Mgmt Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$393.156	24.61%	\$96.750
Information Mgnt         MANAGEMENT And ADMINISTRATION         \$555,212         22.00%         \$11           Information Mgnt         Information Mgnt         MANAGEMENT And ADMINISTRATION         \$555,212         22.00%         \$1           Information Mgnt         Information Mgnt         MANAGEMENT And ADMINISTRATION         \$555,212         22.00%         \$1           Information Mgnt         ENTERPRISE SUPPORT         S104,052         25.92%         \$61%         \$1,04,052         25.92%         \$51%         \$1,04,052         25.92%         \$51%         \$1,04,052         25.92%         \$51%         \$1,04,052         25.92%         \$51%         \$1,04,052         25.92%         \$51%         \$1,0540         \$11%         \$1,0540         \$11%         \$10,650         \$11%         \$10,650         \$11%         \$10,650         \$11%         \$10,650         \$11%         \$10,650         \$11%         \$10,650         \$11%         \$10%         \$10%         \$10,650         \$11%         \$10%         \$10%         \$10%         \$10%         \$10%         \$11%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10%         \$10% <td></td> <td>Information Momt</td> <td>DOCUMENT SERVICES</td> <td>\$493,918</td> <td>%00.0</td> <td>\$0</td>		Information Momt	DOCUMENT SERVICES	\$493,918	%00.0	\$0
Information Mgmt         Information Mgmt         MAMAGEMENT And ADMINISTRATION         \$189.64         21.45%           Information Mgmt         ENTERPRISE SYSTEMS MANAGEMENT SUPPORT         \$17.753         \$5.97%         \$           Information Mgmt         ENTERPRISE SYSTEMS MANAGEMENT SUPPORT         \$10.44.052         \$5.32%         \$           Information Mgmt         DATA CENTER         MANAGEMENT SUPPORT         \$10.44.052         \$5.32%         \$           Information Mgmt         DATA CENTER         MANAGEMENT SUPPORT         \$10.44.052         \$5.39%         \$           Information Mgmt         DATA CENTER         MANAGEMENT SUPPORT         \$10.44.052         \$5.97%         \$           Information Mgmt         ARCHITECTURE and PLANNING         STATA 375         \$5.92%         \$         \$           Information Mgmt         TELCOM PLANNING         MANAGEMENT And ADMINISTRATION         \$3.300         \$         \$         \$           Information Mgmt         TELCOM PLANNING         TELCOM PLANNING         \$         \$         \$         \$         \$         \$           Information Mgmt         TELCOM PLANCING BUSINGS SAME         \$         \$         \$         \$         \$         \$         \$         \$         \$         \$         \$         <	200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$5,535,212	22.00%	\$1,217,747
Information Mgmt         ENTERPRISE SYSTEMS MANGEMENT SUPPORT         \$104,724         28.56%         5 <td>200801 ACT</td> <td>Information Mgmt</td> <td>MANAGEMENT And ADMINISTRATION</td> <td>\$189,684</td> <td>21.46%</td> <td>\$40,704</td>	200801 ACT	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$189,684	21.46%	\$40,704
Information Mgmt     MAINFRAME SUPPORT     \$51%       Information Mgmt     MAINFRAME SUPPORT     \$51%       Information Mgmt     DATA CENTER     \$1,04,052     \$5,53%       Information Mgmt     DATA CENTRE     \$1,04,052     \$5,53%       Information Mgmt     DATA CENTRE     \$1,04,052     \$5,53%       Information Mgmt     DATA CENTRE     \$1,04,052     \$5,93%       Information Mgmt     DATA CENTRA     \$1,04,052     \$5,93%       Information Mgmt     DATA CENTRA     \$1,04,052     \$5,93%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,15%     \$2,20%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,16,76     \$2,19%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,16,76     \$2,19%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,16,76     \$2,19%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,16,76     \$2,16%       Information Mgmt     DATA CLOSSIFICATION BUSINESS CASE     \$2,16%     \$2,16%       Information Mgmt	ACT	Information Mgmt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$1,084,724	28.58%	\$310,024
Information Mgmt     DATA CENTER     51,044,052     25,32%     \$1,044,052     25,32%     \$1,044,052     25,32%     \$1,044,052     25,32%     \$1,06mmition Mgmt     Information Mgmt     DISTRIBUTED     \$1,044,052     25,356,81     26,568     \$1,56	ACT	Information Mgmt	MAINFRAME SUPPORT	\$977,725	5.61%	\$54,898
Information Mgmt       DISTRIBUTED FECHNICAL SERVICES       \$2,356,881       26,356,881         Information Mgmt       APPLICATION HOSTING SVCS       \$2,356,881       26,356,881         Information Mgmt       APPLICATION HOSTING SVCS       \$232,890       28,586         Information Mgmt       DISNSTER RECOVERY       \$15,40       511%         Information Mgmt       DISNSTER RECOVERY       \$232,890       28,586       515%         Information Mgmt       DISNSTER RECOVERY       \$141,387       519%       515%         Information Mgmt       DISNSTER RECOVERY       \$141,387       519%       515%         Information Mgmt       DISNSTER RECOVERY       \$232,890       28,516       511%         Information Mgmt       DECOMPORT And ADMINISTRATION       \$314,137       522%       \$245%       519%       517%       52%         Information Mgmt       DECOMPORT COMPLANCE BUSINESS CASE       \$216,750       22.00%       \$246,150       511%       57%       52%       516%       517%       52%       516%       516%       517%       52%       516%       511%       510%       511%       52%       52%       52%       52%       52%       52%       52%       52%       510%       511%       510%       510% </td <td>ACT</td> <td>Information Mgmt</td> <td>DATA CENTER</td> <td>\$1,044,052</td> <td>25.92%</td> <td>\$270,580</td>	ACT	Information Mgmt	DATA CENTER	\$1,044,052	25.92%	\$270,580
Information Mgmt       APPLICATION HOSTING SVCS       \$22,390       \$23,590       \$515%         Information Mgmt       Information Mgmt       RECIVERY       \$10,540       \$617%         Information Mgmt       RICHITECTURE and PLANNING       \$11,6,40       \$617%       \$16,640       \$5,92%         Information Mgmt       RECLOW PLANNING       \$11,0,540       \$5,92%       \$14,387       \$5,92%         Information Mgmt       RECOVERY       MANAGEMENT And ADMINISTRATION       \$3,100       \$21,46%       \$5,92%         Information Mgmt       TELCOM PLANNING       RECOVERY       \$3,000       \$21,46%       \$3,300       \$21,46%       \$3,300       \$21,46%       \$3,300       \$21,46%       \$3,300       \$21,46%       \$3,300       \$21,46%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,300       \$21,67%       \$3,42,207       \$1,30%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%       \$3,106%	ACT	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$2,356,881	26.58%	\$626,370
Information Mgmt     DISASTER RECOVERY     \$115%       Information Mgmt     DISASTER RECOVERY     \$116%       Information Mgmt     TELCOM PLANNING     \$1146%       Information Mgmt     TELCOM ADMINISTRATION     \$13,000       Information Mgmt     TELECOMM OPER NORTH And EAST     \$380,103       Information Mgmt     TELECOMM OPER NORTH And EAST     \$386,103       Information Mgmt     TELECOMM OPER NORTH And EAST     \$386,103       Information Mgmt     TELECOMM OPER NORTH And EAST     \$37,000       Information Mgmt     Data CLASSIFICATION BUSINESS CASE     \$276,750       Information Mgmt     Data SECURITY OPERATIONS/ADMINISTRATION     \$379,138     \$468,802       Information Mgmt     Data SECURITY OPERATIONS/ADMINISTRATION     \$379,138     \$461,60       Information Mgmt     Information Mgmt     Data SECURITY OPERATIONS/ADMINISTRATION     \$379,138     \$461,60       Information Mgmt     Information Mgmt     Information Mgmt     \$379,138     \$461,60     \$461,60       Information Mgmt     Information Mgmt     Information Mgmt     \$379,138     \$416,802     \$416,802       Information Mgmt     Information Mgmt     Information Mgmt     \$379,138     \$416,802     \$416,802       Information Mgmt     Information Mgmt     Information Mgmt     \$328,444     \$1106,832		Information Mgmt	APPLICATION HOSTING SVCS	\$292,890	28.58%	\$83,711
Information Mgmt     ARCHIELOURE AND PLANNING     \$413,387     5,92%       Information Mgmt     TELCOM PLANNING     \$3,000     \$41,387     5,92%       Information Mgmt     TELCOM PLANNING     \$3,000     \$1,46%       Information Mgmt     TELCOM PLANNING     \$3,000     \$1,46%       Information Mgmt     NERC CIP COMPLANNICE BUSINESS CASE     \$216,750     \$2,00%       Information Mgmt     DATA CLASSIFICATION SIGNINSTRATION     \$379,138     \$24,61%       Information Mgmt     DATA SECURITY ACCESS ADMINISTRATION     \$379,138     \$24,61%       Information Mgmt     Information Mgmt     MAMI & FEO MAIL SERVICES     \$328,434     \$1,06%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$322,207     1,37%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$322,844     \$1,06%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$323,844     \$1,06%		Information Mgmt	DISASTER RECOVERY	\$110,540 *802 226	5.61%	\$6,207
Information Mgmt       Information Mgmt       Information Mgmt       146%         Information Mgmt       Information Mgmt       S88,100       2146%         Information Mgmt       Information Mgmt       S88,100       2146%         Information Mgmt       Information Mgmt       S88,100       2146%         Information Mgmt       Information Mgmt       S256,220       22.00%         Information Mgmt       DaTA CLASSIFICATION BUSINESS CASE       \$226,220       22.00%         Information Mgmt       Information Mgmt       ERC CIP COMPLIANCE BUSINESS CASE       \$256,220       22.00%         Information Mgmt       Information Mgmt       Information Mgmt       S112,410       22.00%       \$112,410       22.00%         Information Mgmt       Information Mgmt       Information Mgmt       S112,410       22.00%       \$112,410       22.00%         Information Mgmt       Information Mgmt       Information Mgmt       S112,410       22.00%       \$112,410       22.00%       \$112,410       22.00%       \$112,410       22.00%       \$112,410       22.00%       \$112,410       \$124,61%       \$124,61%       \$124,61%       \$112,410       \$124,61%       \$112,410       \$124,61%       \$146,41%       \$146,41%       \$146,41%       \$146,41%       \$146,41%		Information Mgmt	AKCHITECTURE AND PLANNING TEL COM DI ANNING	\$474 387	5.02%	\$28 065
Information Mgmt       TELECOMMOPER NORTH And EAST       \$888,103       \$92%         Information Mgmt       Information Mgmt       TELECOMMOPER NORTH And EAST       \$868,103       \$92%         Information Mgmt       Information Mgmt       NERE COMMOPER NORTH And EAST       \$868,103       \$92%         Information Mgmt       NERE CIP COMPLIANCE BUSINESS CASE       \$216,750       \$2.00%         Information Mgmt       NERE CIP COMPLIANCE BUSINESS CASE       \$256,220       \$2.00%         Information Mgmt       NERE CIP COMPLIANCE BUSINESS CASE       \$216,750       \$2.00%         Information Mgmt       North & COP SCASE       \$216,750       \$2.00%         Information Mgmt       Information Mgmt       North & COP SCASE       \$216,750       \$2.00%         Information Mgmt       Information Mgmt       Information Mgmt       \$137,913       \$24,61%       \$24,61%         Information Mgmt       Information Mgmt       Information Mgmt       \$342,913       \$24,61%       \$24,61%         Information Mgmt       Information Mgmt       Information Mgmt       Information Mgmt       \$342,913       \$31,06%         Eng. Const & Cop Svcs       INS DATA SECURITY ACCESS ADMINISTRATION       \$342,433       \$31,06%       \$24,61%         Eng. Const & Cop Svcs       INS OAL SECURITY ACCESS		Information Mgmt	LELCOM PLANNING MANACEMENT AND ADMINISTRATION		2146%	\$644
Information MgmtNERC CIP COMPLIANCE BUSINESS CASE\$216,75022.00%Information MgmtDATA CLASSIFICATION BUSINESS CASE\$256,22022.00%Information MgmtDATA CLASSIFICATION BUSINESS CASE\$256,22022.00%Information MgmtDATA SECURITY OPERATIONS/ADMINISTRATION\$468,80224.61%Information MgmtInformation MgmtS379,13824.61%Information MgmtInformation MgmtS379,13824.61%Information MgmtInformation MgmtS379,13824.61%Information MgmtInformation MgmtS379,13824.61%Information MgmtInformation MgmtS379,13824.61%Eng. Constr & Corp SvcsJUNO MAIL SERVICES\$342,2071.37%Eng. Constr & Corp SvcsISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY\$322,84431.06%Eng. Constr & Corp SvcsISC - BISINESS ANALYTICS\$348,13431.06%Eng. Constr & Corp SvcsISC - BISINESS ANALYTICS\$348,13431.06%Eng. Constr & Corp SvcsISC - BISINESS ANALYTICS\$354,75031.06%Eng. Constr & Corp SvcsISC - TRANSPORTATION LOGISTICS\$354,75031.06%Eng. Constr & Corp SvcsISC - TRANSPORTATION LOGISTICS\$354,75031.06%Eng. Constr & Corp SvcsISC - PERFORMANCE MGMT/SRCING PROCESS MGMT\$556,17830.35%Eng. Constr & Corp SvcsISC - PERFORMANCE MGMT/SRCING PROCESS MGMT\$556,17830.35%Eng. Constr & Corp SvcsISC - VPINTERGRATED SUPPLY CHAIN\$55,19831.06% <td></td> <td>Information Momt</td> <td></td> <td>\$868,103</td> <td>5.92%</td> <td>\$51,357</td>		Information Momt		\$868,103	5.92%	\$51,357
Information MgmtData CLASSIFICATION BUSINESS CASE\$256,22022.00%Information MgmtInformation MgmtS112,41022.00%Information MgmtDATA SECURITY OPERATIONS/ADMINISTRATION\$468,80224.61%Information MgmtInformation MgmtIms Data SECURITY OPERATIONS/ADMINISTRATION\$468,80224.61%Information MgmtIms Data SECURITY ACCESS ADMINISTRATION\$379,13824.61%\$379,138Eng. Constr & Corp SvcsIMAMI & LFO MALL SERVICES\$372,011.37%1.37%Eng. Constr & Corp SvcsJUUNO MAIL SERVICES\$328,328431.06%\$328,334Eng. Constr & Corp SvcsISC - BIS MANAGER\$328,4431.06%\$334,43431.06%Eng. Constr & Corp SvcsISC - BIS MANAGER\$334,43431.06%\$334,43431.06%Eng. Constr & Corp SvcsISC - BIS MANAGER\$334,43431.06%\$334,64731.06%Eng. Constr & Corp SvcsISC - BIS MANAGER\$334,75031.06%\$334,64731.06%Eng. Constr & Corp SvcsISC - BIS MANAGER\$354,75031.06%\$36,778Eng. Constr & Corp SvcsISC - PERFORMANCE MGMT/SRCING PROCESS MGMT\$135,93031.06%Eng. Constr & Corp SvcsISC - PERFORMANCE MGMT/SRCING PROCESS MGMT\$55,79831.06%Eng. Constr & Corp SvcsISC - VP INTERGRATED SUPPLY CHAIN\$52,19831.06%Eng. Constr & Corp SvcsISC - VP INTERGRATED SUPPLY CHAIN\$52,19831.06%		Information Momt	NERC CIP COMPLIANCE BUSINESS CASE	\$216,750	22.00%	\$47,685
Information Mgmt     CORP ATIVIRUS UPGRADE     \$112,410     22.00%       Information Mgmt     Information Mgmt     DATA SECURITY OPERATIONS/ADMINISTRATION     \$468,802     24.61%       Information Mgmt     Information Mgmt     Ims DaTA SECURITY OPERATIONS/ADMINISTRATION     \$468,802     24.61%       Information Mgmt     Ims DaTA SECURITY ACCESS ADMINISTRATION     \$379,138     24.61%       Eng. Constr & Corp Svcs     IMAMI & LFO MAIL SERVICES     \$373,138     24.61%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$372,844     31.06%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$328,434     31.06%       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$324,44     31.06%     \$334,434       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,434     31.06%     \$346,475       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,750     31.06%     \$346,776       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$354,770     31.06%       Eng. Constr & Corp Svcs     ISC - PRNSPORTATION LOGISTICS     \$354,750     31.06%       Eng. Constr & Corp Svcs     ISC - PREFORMANCE MGMT/SRCING PROCESS MGMT     \$135,930     31.06%       Eng. Constr & Corp Svcs     ISC - PREFORMANCE MGMT/SRCING PROCESS MGMT     \$130,6%       Eng. Constr & Corp Svcs		Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$256,220	22.00%	\$56,368
Information Mgmt     DaTa SECURITY OPERATIONS/ADMINISTRATION     \$468,802     24.61%     \$       Information Mgmt     Ims DaTa SECURITY ACCESS ADMINISTRATION     \$468,802     24.61%     \$       Information Mgmt     Ims DaTa SECURITY ACCESS ADMINISTRATION     \$379,138     24.61%     \$       Eng. Constr & Corp Svcs     Ims DaTa SECURITY ACCESS ADMINISTRATION     \$379,138     24.61%     \$       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$379,138     24.61%     \$       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$379,138     24.61%     \$       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$379,138     24.61%     \$       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$328,434     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,434     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,750     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,750     31.06%     \$       Eng. Constr & Corp Svcs     ISC - FRANSPORTATION LOGISTICS     \$334,750     31.06%     \$       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$356,178     30.35%     \$       Eng. Constr & Corp Svcs     ISC - FRANSPORTATION LOGISTICS     \$135,9		Information Momt	CORP ATIVIRUS UPGRADE	\$112,410	22.00%	\$24,730
Information Mgmt     Ims Data SecuritY ACCESS ADMINISTRATION     \$379,138     24.61%       Eng. Constr & Corp Svcs     MIAMI & LFO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$328,44     31.06%       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$324,434     31.06%     \$348,434       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,750     31.06%     \$348,434       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,750     31.06%     \$364,778       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$354,770     31.06%       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$135,930     31.06%       Eng. Constr & Corp Svcs     ISC - VPINTERGRATED SUPPLY CHAIN     \$135,930     31.06%       Eng. Constr & Corp Svcs     ISC - VPINTERGRATED SUPPLY CHAIN     \$52,198     31.06%	200801 ACT	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$468,802	24.61%	\$115,365
Eng. Constr & Corp Svcs     MIAMI & LFO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$342,207     1.37%       Eng. Constr & Corp Svcs     JUNO MAIL SERVICES     \$280,930     31.06%       Eng. Constr & Corp Svcs     ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY     \$22,844     31.06%       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$32,844     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$32,844     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,434     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,434     31.06%     \$       Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$334,730     31.06%     \$       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$354,750     31.06%     \$       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$135,930     31.06%       Eng. Constr & Corp Svcs     ISC - VPINTERGRATED SUPPLY CHAIN     \$52,198     31.06%	200801 ACT	Information Mgmt	IMS DATA SECURITY ACCESS ADMINISTRATION	\$379,138	24.61%	\$93,300
Eng. Constr & Corp Svcs         JUNO MAIL SERVICES         \$280,930         31.06%           Eng. Constr & Corp Svcs         ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY         \$32,844         31.06%           Eng. Constr & Corp Svcs         ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY         \$32,844         31.06%           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$32,844         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$334,734         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$334,734         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$334,750         31.06%         \$           Eng. Constr & Corp Svcs         ISC - TRANSPORTATION LOGISTICS         \$56,178         30.35%           Eng. Constr & Corp Svcs         ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT         \$135,930         31.06%           Eng. Constr & Corp Svcs         ISC - VP INTERGRATED SUPPLY CHAIN         \$52,198         31.06%	ACT	Eng. Constr & Corp Svcs	MIAMI & LFO MAIL SERVICES	\$342,207	1.37%	\$4,684
Eng. Constr & Corp Svcs         ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY         \$32.844         31.06%         \$           Fing. Constr & Corp Svcs         ISC - BIS MANAGER         \$32.844         31.06%         \$         \$           Fing. Constr & Corp Svcs         ISC - BIS MANAGER         \$32.844         31.06%         \$         \$           Fing. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$348,434         31.06%         \$           Fing. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$348,434         31.06%         \$           Fing. Constr & Corp Svcs         ISC - BIS MANAGER         \$354,750         31.06%         \$           Fing. Constr & Corp Svcs         ISC - TRANSPORTATION LOGISTICS         \$56,178         30.35%         \$           Fing. Constr & Corp Svcs         ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT         \$135,930         31.06%         \$           Find. Constr & Corp Svcs         ISC - VP INTERGRATED SUPPLY CHAIN         \$52,198         31.06%         \$	200801 ACT	Eng. Constr & Corp Svcs	JUNO MAIL SERVICES	\$280,930	31.06%	\$87,262
Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$692,232         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$348,434         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$348,434         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$354,750         31.06%         \$           Eng. Constr & Corp Svcs         ISC - TRANSPORTATION LOGISTICS         \$56,178         30.35%           Eng. Constr & Corp Svcs         ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT         \$135,930         31.06%           Eng. Constr & Corp Svcs         ISC - VP INTERGRATED SUPPLY CHAIN         \$52,198         31.06%	5	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY	\$32,844	31.06%	\$10,202
Eng. Constr & Corp Svcs         ISC - BUSINESS ANALYTICS         \$348,434         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$354,750         31.06%         \$           Eng. Constr & Corp Svcs         ISC - BIS MANAGER         \$354,750         31.06%         \$           Eng. Constr & Corp Svcs         ISC - TRANSPORTATION LOGISTICS         \$56,178         30.35%           Eng. Constr & Corp Svcs         ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT         \$135,930         31.06%           Eng. Constr & Corp Svcs         ISC - VP INTERGRATED SUPPLY CHAIN         \$52,198         31.06%	200801 ACT	Constr & Corp	ISC - BIS MANAGER	\$692,232	31.06%	\$215,020
Eng. Constr & Corp Svcs     ISC - BIS MANAGER     \$354,750     31.06%     \$       Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$56,178     30.35%       Eng. Constr & Corp Svcs     ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT     \$135,930     31.06%       Eng. Constr & Corp Svcs     ISC - VP INTERGRATED SUPPLY CHAIN     \$52,198     31.06%		Constr & Corp	ISC - BUSINESS ANALYTICS	\$348,434	31.06%	\$108,230
Eng. Constr & Corp Svcs     ISC - TRANSPORTATION LOGISTICS     \$56,178     30.35%     Eng. Constr & Corp Svcs     ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT     \$135,930     31.06%     Eng. Constr & Corp Svcs     ISC - VP INTERGRATED SUPPLY CHAIN     \$52,198     31.06%	· )—	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$354,750	31.06%	\$110,192
Eng. Constr & Corp Svcs     ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT     \$135,930     31.06%     Eng. Constr & Corp Svcs     ISC - VP INTERGRATED SUPPLY CHAIN     \$52,198     31.06%     31.06%	. –	Constr & Corp	ISC - TRANSPORTATION LOGISTICS	\$56,178	30.35%	\$17,052
End. Constr & Corp Svcs ISC - VP INTERGRATED SUPPLY CHAIN 552,198 31.06%	. –	Constr & Corp	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$135,930	31.06%	\$42,222
	L	Eng. Constr & Corp Svcs	ISC - VP INTERGRATED SUPPLY CHAIN	\$52,198		\$16,214

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FPL Payroll Allocated in the AMF	AMF DATABASE corporate Staff Groups with Affiliate Benefit	ith Affiliate Benefit	Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 2 Page 4 of 13	è Light Ci 115-El et of Inter 0. 35 2	ompany rogatories
	AMF BASA	AMF BASA		4	Allocated
			Dermold Afflicto Defree 92		Downoll
Yr/Mth	Corp. Start Group	BASA USCPI		ð	ayiun \$1 554 991
200701 Act	NUC Executive	NUC Executive	44,124,332	%01.10 20100	100,400,10
200701 Act	PGD Executive	PGB Executive	\$2,570,521	42.10%	\$1,082,189
200701 Act	Internal Audit	Auditing Activities	<b>\$470,377</b>	26.21%	\$123,281
200701 Act	Finance	AIRCRAFT OPERATIONS	\$1,686,380	26.21%	\$441,982
200701 Act	Finance	GO - BLDG SECURITY	\$264,921	7.19%	\$19,048
200701 Act	Finance	JB - BUILDING SECURITY	\$254,360	22.11%	\$56,239
200701 Art	Finance	RISK MANAGEMENT PROGRAM	\$697,910	26.21%	\$182,915
200701 Act	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE	\$1,556,500	26.21%	\$407,942
200701 Act	Finance	GEN ACCTG - INTERNAL CONTROL	\$145,000	26.21%	\$38,003
200701 Act	Finance	GEN ACCTG - ACG/FINANCIAL ACCTG	\$493,458	26.21%	\$129,330
200701 Act	Finance	GEN ACCTG - CORP ACCTG DIR STAFF	-\$37,900	26.21%	-\$9,933
	Finance	GEN ACCTG - CONSOL TN/REVENUE TAX	\$262,455	26.21%	\$68,787
200701 Act	Finance	GEN ACCTG - CORP/REG/ASSET/Acto	\$46,000	26.21%	\$12,056
200701 Act	Finance	ACCOUNTS PAYARI F	\$321,568	26.21%	\$84,279
200701 Act	Finance	COST ALLOCATIONS	\$342,891	26.21%	\$89,868
200701 Act	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$305,370	26.21%	\$80,034
200701 Act	Finance	RESEARCH	\$689,538	26.21%	\$180,720
200701 Act	Finance	FINANCIAL REPORTING	\$547,000	26.21%	\$143,363
200701 Act	Finance	TRUST FUND INVESTMENT - GRP INVESTMINT ACTIVITY	\$80,540	26.21%	\$21,109
200701 Act	Finance	TAX DEPARTMENT - GROUP TAX	\$2,483,527	26.21%	\$650,905
200701 Act	Finance	PAYROLL	\$410,000	26.21%	\$107,457
200701 Act	General Counsel	MANAGEMENT & ADMINISTRATIVE	\$1,720,000	26.21%	\$450,793
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$213,648	26.21%	\$55,995
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$277,960	25.40%	\$70,589
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$341,416	25.40%	\$86,704
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - AUDITING	\$186,944	26.21%	\$48,996
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - AIR	<b>\$403,546</b>	26.21%	\$105,755
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$178,304	26.21%	\$46,732
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$190,896	26.21%	\$50,032
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - SEC 20	\$175,064	26.21%	\$45,882
200701 Act	General Counsel	ENVIRONMENTAL SERVICES - DUE DILIGENCE	\$214,326	25.40%	\$54,429
200701 Act	Corporate Comm.	MIAMI & LFO MAIL SERVICES	\$460,355	1.36%	\$6,269
200701 Act	Corporate Comm.	JUNO MAIL SERVICES	\$185,825	26.21%	<b>\$48</b> ,703
200701 Act	Corporate Comm.	EDITORIAL	\$619,895	26.21%	\$162,468
200701 Act	Corporate Comm.	ELECTRONIC	1/6'/77\$	%17.07	440'DCA
200701 Act	Corporate Comm.	<b>ADMINISTRATION</b>	\$386,523	26.21%	\$101,303
200701 Act	Corporate Comm.	MEDIA RELATIONS	\$645,116 \$120 562	26.21%	\$169,U/8
200701 Act	Corporate Comm.	MANAGEMENT	5433903 570 005	%17.07 5 0407	507'C1   ¢
200701 Act	Human Resources	GO Health Center	cno'7/\$	%1.R.C	1.67'54

FPL Payroll Allocated in the AMF	AMF DATABASE corporate Staff Groups with Affiliate Benefit	th Affiliate Benefit	Florida Power & Ligh Docket No. 120015-E1 OPC's Second Set of I Interrogatory No. 35 Attachment No. 2 Page 5 of 13	Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 35 Attachment No. 2 Page 5 of 13	om pany rrogatories
1	AMF BASA	AMF BASA		4	Allocated
V-4415		RASA Decnt	Pavroll Affiliate	Affiliate Driver % F	Pavroll
	Himan Recollines	Ben and Works - Secondary Benefit Programs	\$25,000	4%	\$5,485
200701 Act	Himan Resources		\$101,220	21.94%	\$22,208
200701 Act	Human Resources	FPL Well Program	\$35,000	7.51%	\$2,629
	Human Resources	Quality, Planning, and Analysis	\$431,347	21.94%	\$94,638
200701 Act	Human Resources	C&P - Management & Administration	\$466,468	21.94%	\$102,343
200701 Act	Human Resources	Safety & Health Program	\$275,323	21.94%	\$60,406
200701 Act	Human Resources	Benefits Operations	\$751,597	21.94%	\$164,900
200701 Act	Human Resources	Wellness Operations	\$133,455	21.94%	\$29,280
200701 Act	Human Resources	IDM Operations	\$269,316	21.94%	\$59,088
200701 Act	Human Resources	Employee Relations	\$23,508	21.94%	\$5,158
200701 Act	Human Resources	Employee Benefit Plans Administration	\$652,075	21.94%	\$143,065
200701 Act	Human Resources	Drug Testing & Pre-employment Screening	\$48,840	10.35%	\$5,055 1100 500
200701 Act	Human Resources	HR Management/Planning	\$576,973	21.94%	\$126,588
200701 Act	Human Resources	Payroll	\$503,314	21.94%	\$110,42/
200701 Act	Human Resources	TMO Operations/Administration	\$187,667 \$200 207	21.94%	\$41,1/4
200701 Act	Human Resources	Workforce Planning	\$303,207 #070 450	8.45.12 24.045	400,337 960,597
200701 Act	Human Resources	Recruiting Administration	001/04	21.04%	\$00,00/ \$62 337
200701 Act	Human Resources	EEO & Diversity	\$40,000 8400 540	21.34% 24.74%	200,004
200701 Act	Human Resources	JB Health Center	\$100,042 \$182 £47	24.14%	424,033 420,606
200701 Act	Information Mgmt	MANAGEMENT AND AUMINISTIKATION	110,201¢	21.7U%	458,000 45,222
200701 Act	Information Mgmt Information Momt	DESKTOP SVOS ANG CONTRACT ADM ASSET MANAGEMENT SLIPPORT	\$289.609	24.35%	\$70.533
	Information Mamt	WORKSTATION SUPPORT	\$362.030	24.35%	\$88,171
200701 Act	Information Momt	NETWORK OPERATIONS CENTER	\$692,343	24.35%	\$168,618
200701 Act	Information Mgmt	HELP DESK	\$1,030,970	24.35%	\$251,089
200701 Act	Information Mgmt	SOUTH And WEST SUPPORT	\$1,274,859	1.73%	\$22,117
200701 Act	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$1,281,832	1.73%	\$22,237
200701 Act	Information Mgmt	CHANGE MANAGEMENT	\$1,031,217	24.35%	\$251,149
200701 Act	Information Mgmt	PROBLEM MANAGEMENT	\$193,991 6002 676	24.35%	\$47,245 \$71,573
200701 Act	Information Mgmt	LOTUS NOTES SUPPORT	\$23,878	24.33%	5/C'L/¢
200701 Act	Information Mgmt	REAL ESTATE INFO SYS	\$90,984 *407 070	9.7.7% 1 20%	\$5,204 \$7 565
200701 Act	Information Mgmt		\$70.650	1 30%	\$1,035
200701 Act		SUPPLIER PERF MGI DOOMIDEMENT SVETEMS DEVIELOBUENT/SUDDODT	\$507 667	1 30%	41,000 \$6 535
200/01 Act	Information Mgmt Information Momt	HRUCUREMENT 3131EM3 DEVELOF MENT/30F FONT	\$696.142	18.71%	\$130.247
200701 Act	Information Momt		\$282,389	24.35%	\$68,775
200701 Act	Information Mont	MANAGEMENT AND ADMINSTRATION	\$179,300	21.70%	\$38,908
200701 Act	Information Momt	SAP UPGRADE TO ERP	\$30,000	1.30%	\$390
200701 Act	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$537,788	24.16%	\$129,905

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- roll Allocated in the AMF	Corporate Staff Groups with Affiliate Benefit	Affiliate Benefit			
	OUO AMF BASA	AMF BASA		4	Allocated
<	Com Staff Group	RASA Dscot	Pavroll Affiliate Driver %		Payroll
200701 44	Information Momt	BW OPERATOR	\$375,646	1.30%	\$4,883
200701 Act	Information Mamt	LOTUS NOTES INFRASTRUCTURE PROJECT	\$158,000	21.70%	\$34,286
200701 Act	Information Momt	ENTERPRISE SUPPORT SERVICES	\$318,652	24.35%	\$77,607
200701 Act	Information Momt	LOTUS NOTES SUPPORT	\$420,758	24.35%	\$102,474
200701 Act	Information Mamt	DOCUMENT SERVICES	\$468,923	8.14%	\$38,170
200701 Act	Information Momt	MANAGEMENT And ADMINISTRATION	\$4,650,717	21.70%	\$1,009,206
200701 Act	Information Momt	MANAGEMENT And ADMINISTRATION	\$185,292	11.15%	\$20,660
200701 Act	Information Mornt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$1,013,300	12.69%	\$128,569
200701 Act	Information Momt	MAINFRAME SUPPORT	\$863,836	4.53%	\$39,155
200701 Act	Information Momt	DATA CENTER	\$1,007,776	13.68%	\$137,872
200701 Act	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$1,945,941	13.45%	\$261,711
200701 Act	Information Mgmt	APPLICATION HOSTING SVCS	\$265,483	12.69%	\$33,685
200701 Act	Information Mgmt	DISASTER RECOVERY	\$108,150	4.53%	\$4,902
200701 Act	Information Mgmt	ARCHITECTURE And PLANNING	\$686,323	5.72%	\$39,256
200701 Act	Information Mgmt	TELCOM PLANNING	\$426,470	6.59%	\$28,103
200701 Act	Information Momt	MANAGEMENT And ADMINISTRATION	\$3,000	11.15%	\$334
200701 Act	Information Mgmt	TELECOMM OPER NORTH And EAST	\$602,615	6.59%	\$39,710
200701 Act	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	\$279,000	5.72%	\$15,958
200701 Act	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$225,000	5.72%	\$12,870
200701 Act	Information Mgmt	LAPTOP ENCRYPTION BC	\$79,650	5.72%	\$4,556
200701 Act	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$946,662	24.35%	\$230,556
200701 Act	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL / SUPPLIER DIVERSITY	\$77,835	26.21%	\$20,400
200701 Act	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$842,561	26.21%	\$220,826
200701 Act	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$160,804	26.21%	\$42,145
200701 Act	Eng. Constr & Corp Svcs	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$309,258	26.21%	\$81,053
200701 Act	Eng. Constr & Corp Svcs	ISC - VP INTERGRATED SUPPLY CHAIN	\$331,078	26.21%	\$86,772
			\$56,121,639	18	\$12,462,082

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> 200604-12 AMF True-up F Corporate Staff Groups with Affiliate Benefit 2008 True-up 2006 FPL Payroll Allocated in the AMF

	200604-12 December	YTD (less 1st Qtr Actuals)			
					Allocated
Yr/Mth	Corp. Staff Group	BASA Dscpt			Payroll
200604-12 TU	NUC Executive	NUC Executive	\$2,529,160	37.3%	2043,311
200604-12 TU	PGD Executive	PGB Executive	\$1,946,245	43.4%	\$844,670
200604-12 TU	Finance	COMPTROLLER'S STAFF (Affiliate Benefit) (3)	\$373,141	22.6%	\$84,386
200604-12 TU	Internal Audit	Auditing Activities	\$333,626	22.6%	\$75,450
200604-12 TU	Finance	AIRCRAFT OPERATIONS	\$1,190,594	22.6%	\$269,255
200604-12 TU	Finance	GO - BLDG SECURITY	\$246,927	5.2%	\$12,890
200604-12 TU	Finance	JB - BUILDING SECURITY	\$90,570	14.9%	\$13,450
200604-12 TU	Finance	RISK MANAGEMENT PROGRAM	\$468,418	22.6%	\$105,933
200604-12 TU	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE	\$1,189,285	22.6%	\$268,959
200604-12 TU	Finance	GEN ACCTG - ACG/FINANCIAL ACCTG	\$318,084	22.6%	\$71,935
200604-12 TU	Finance	GEN ACCTG - CORP ACCTG DIR STAFF	\$94,115	22.6%	\$21,284
200604-12 TU	Finance	GEN ACCTG - CASH CNTRL/DEFCOMP	\$575	22.6%	\$130
	Finance	GEN ACCTG - CONSOLTN/REVENUE TAX	\$323,460	22.6%	\$73,151
200604-12 TU	Finance	GEN ACCTG - ACG - REG & TAX ACTG	\$41,880	22.6%	\$9,471
	Finance	GEN ACCTG - CORP/REG/ASSET/Actg	\$13,673	22.6%	\$3,092
200604-12 TU	Finance	ACG - INTERNAL CONTROL	\$46,291	22.6%	\$10,469
200604-12 TU	Finance	ACCOUNTS PAYABLE	\$206,652	1.2%	\$2,514
	Finance	ACCOUNTS PAYABLE	\$213,284	22.6%	\$48,235
	Finance	COST ALLOCATIONS	\$135,751	22.6%	\$30,700
200604-12 TU	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$177,151	22.6%	\$40,063
200604-12 TU	Finance	RESEARCH	\$518,541	22.6%	\$117,269
200604-12 TU	Finance	FINANCIAL REPORTING	\$422,781	22.6%	\$95,613
200604-12 TU	Finance	FINANCE DEPARTMENT • FINANCE	\$875,486	22.6%	\$197,993
200604-12 TU	Finance	FINANCE DEPARTMENT - CASH MGMT/BANKING	\$128	22.6%	\$29
200604-12 TU	Finance	TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY	\$44,924	22.6%	\$10,160
200604-12 TU	Finance	TAX DEPARTMENT - GROUP TAX	\$1,639,209	22.6%	\$370,710
200604-12 TU	Finance	BUDGETING DEPT GENERAL EXPENSE	\$704,213	22.6%	\$159,259
200604-12 TU	Finance	CORPORATE SECURITY	\$696,616	5.7%	\$39,498
200604-12 TU	Finance	FPL GROUP & SUBS - GRP INVEST. ACTIVITY (Newly chrgd)	\$6,706	22.6%	\$1,517
200604-12 TU	General Counsei	MANAGEMENT & ADMINISTRATIVË	\$364,838	22.6%	\$82,509
200604-12 TU	General Counsel	FPL GRP SUP / LEGAL EXPENSES - AFFIL	\$23,422	22.6%	\$5,297
200604-12 TU	General Counsel	FPL GRP SUP / COR REC, DOCFILES&PRO	\$2,295	22.6%	\$519
200604-12 TU	General Counsel	FPL GRP SUP / GC-LITIGATION-GO	\$29,073	22.6%	\$6,575
200604-12 TU	General Counsel	FPL GRP SUP / GC REGULATORY	\$32,245	22.6%	\$7,292
200604-12 TU	General Counsel	FPL GRP SUP / GC REGULATORY-DC	\$2,705	22.6%	\$612
200604-12 TU	General Counsel	FPL GRP SUP / GC-LABOR&EMPLOYMENT	\$234,236	22.6%	\$52,973
200604-12 TU	General Counsel	FPL GRP SUP / GC NUCLEAR JB	\$6,396	22.6%	\$1,446
200604-12 TU	General Counsel	FPL GRP SUP / GC-BENEFITS	\$180,744	22.6%	\$40,876

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> FPL 200604-12 AMF True-up Payroll Allocated in the AMF Corporate Staff Groups w 2008 True-up 2006

Corporate Staff Groups with Affiliate Benefit	2008 True-up 2006	200604-12 December YTD (less 1st Qtr Actuals)
MF	20	

				Affiliate Allocated	ated
Yr/Mth	Corp. Staff Group	BASA Dscpt	Payroil D	Driver % Payroll	ol
200604-12 TU	General Counsel	FPL GRP SUP / GC-COMMERCIAL	\$3,926	22.6%	\$888
200604-12 TU	General Counsel	FPL GRP SUP / GC-RE,LND USE,ENV	\$3,152	22.6%	\$713
200604-12 TU	General Counsel	FPL GRP SUP / GC-SUPPORT SERVICES	\$3,008	22.6%	\$680
200604-12 TU	General Counsel	FPL GRP SUP / AFFILIATE SERVICES	\$373	22.6%	\$84
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$133,524	22.6%	\$30,197
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - CAP PROJ	-\$25,215	22.5%	-\$5,676
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$205,711	21.8%	\$44,922
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$200,454	21.8%	\$43,774
200604-12 TU	General Counset	ENVIRONMENTAL SERVICES - AUDITING	\$134,257	22.6%	\$30,362
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - AIR	\$290,360	22.6%	\$65,665
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$131,699	22.6%	\$29,784
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$141,075	22.6%	\$31,904
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - SEC 20	\$135,773	22.6%	\$30,705
200604-12 TU	General Counsel	ENVIRONMENTAL SERVICES - DUE DILIGENCE	\$93,512	21.8%	\$20,421
200604-12 TU	Corporate Comm.	MIAMI & LFO MAIL SERVICES	\$316,337	1.2%	\$3,849
200604-12 TU	Corporate Comm.	JUNO MAIL SERVICES	\$139,612	22.6%	\$31,573
200604-12 TU	Finance	ANNUAL REPORT	\$1,944	22.6%	\$440
200604-12 TU	Finance	ANALYST MEETINGS	\$67	22.6%	\$15
200604-12 TU	Finance	ALL OTHER	\$1,320	22.6%	\$299
200604-12 TU	Corporate Comm.	EDITORIAL	\$470,661	22.6%	\$106,441
200604-12 TU	Corporate Comm.	ELECTRONIC	\$89,984	22.6%	\$20,350
200604-12 TU	Corporate Comm.	<b>ADMINISTRATION</b>	\$41,029	22.6%	\$9,279
200604-12 TU	Corporate Comm.	MEDIA RELATIONS	\$357,960	22.6%	\$80,953
200604-12 TU	Finance	ANNUAL MEETING	\$154	22.6%	\$35
200604-12 TU	Finance	TRANS AGENT - GEN EXP	\$64,340	22.6%	\$14,551
200604-12 TU	Corporate Comm.	MANAGEMENT	\$215,274	22.6%	\$48,685
200604-12 TU	Finance	PAYROLL	\$259,791	22.6%	\$58,752
200604-12 TU	Corporate Comm.	MIAMI PRINT & COPY CENTER	-\$152,380	22.5%	-\$34,301
200604-12 TU	Corporate Comm.	JUNO COPY CENTER	-\$16,796	22.5%	-\$3,781
200604-12 TU	Finance	INFORMATION SERVICES	\$203,469	22.6%	\$46,015
200604-12 TU	Finance	COMMUNITY RELATIONS	\$218,784	22.6%	\$49,478
200604-12 TU	Human Resources	GO Health Center	\$48,990	5.7%	\$2,788
200604-12 TU	Human Resources	FPL Group Benefits Administration	\$84	19.9%	\$17
200604-12 TU	Human Resources	Ben and Works - Secondary Benefit Programs	\$15,500	19.9%	\$3,088
200604-12 TU	Human Resources	Ben and Works - Pension Plan	-\$10,268	19.9%	-\$2,045
200604-12 TU	Human Resources	EAP	\$69,656	19.9%	\$13,875
200604-12 TU	Human Resources	FPL Weil Program	\$29,787	19.9%	<b>\$</b> 5,934
200604-12 TU	Human Resources	MAP	\$49,590	19.9%	\$9,878

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> 200604-12 AMF True-up F Corporate Staff Groups with Affiliate Benefit 2008 True-up 2006 200604-12 December YTD (less 1st Qtr Actuals) FPL Payroll Allocated in the AMF

YriMth	Corp. Staff Group	BASA Dscpt	Payroll D	Driver % Payrol	ayroll
200604-12 TU	Human Resources	Quality. Planning. and Analysis	\$182,722	19.9%	\$36,398
200604-12 TU	Human Resources	C&P - Management & Administration	\$451,191	19.9%	\$89,877
200604-12 TU	Human Resources	Safety & Health Program	\$378,474	19.9%	\$75,392
200604-12 TU	Human Resources	Benefits Operations	\$524,819	19.9%	\$104,544
200604-12 TU	Human Resources	Wellness Operations	\$94,857	19.9%	\$18,896
200604-12 TU	Human Resources	IDM Operations	\$188,560	19.9%	\$37,561
200604-12 TU	Human Resources	Employee Benefit Plans Administration	\$480,475	19.9%	\$95,711
200604-12 TU	Human Resources	Drug Testing & Pre-employment Screening	\$34,966	19.9%	\$6,965
200604-12 TU	Information Mgmt	Employee Information Systems	\$858,396	19.9%	\$170,992
200604-12 TU	Human Resources	HR Management/Planning	\$465,143	19.9%	\$92,656
200604-12 TU	Human Resources	Payroll	\$377,595	19.9%	\$75,217
200604-12 TU	Human Resources	TMO Operations/Administration	\$110,522	19.9%	\$22,016
200604-12 TU	Human Resources	Workforce Planning	\$255,244	19.9%	\$50,845
200604-12 TU	Human Resources	Recruiting Administration	\$85,805	19.9%	\$17,092
200604-12 TU	Human Resources	EEO & Diversity	\$161,142	19.9%	\$32,099
200604-12 TU	Human Resources	Group University Administration	\$362,995	19.9%	\$72,309
200604-12 TU	Human Resources	JB Health Center	\$73,485	22.6%	\$16,578
200604-12 TU	Human Resources	LFO Health Center	\$6,349	3.3%	\$210
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$138,131	14.3%	\$19,753
200604-12 TU	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	\$67,051	4.3%	\$2,883
200604-12 TU	Information Mgmt	XP MIGRATION	\$51,079	14.3%	\$7,304
200604-12 TU	Information Mgmt	ASSET MANAGEMENT SUPPORT	\$209,167	16.1%	\$33,676
200604-12 TU	Information Mgmt	WORKSTATION SUPPORT	\$263,108	16.1%	\$42,360
200604-12 TU	Information Mgmt	NETWORK OPERATIONS CENTER	\$466,367	16.1%	\$75,085
200604-12 TU	Information Mgmt	HELP DESK	\$660,702	16.1%	\$106,373
200604-12 TU	Information Mgmt	SOUTH And WEST SUPPORT	\$954,073	1.4%	\$13,357
200604-12 TU	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$935,789	1.4%	\$13,101
200604-12 TU	Information Mgmt	CHANGE MANAGEMENT	\$750,638	16.1%	\$120,853
200604-12 TU	Information Mgmt	PROBLEM MANAGEMENT	\$199,780	16.1%	\$32,165
200604-12 TU	Information Mgmt	LOTUS NOTES SUPPORT	\$200,943	16.1%	\$32,352
200604-12 TU	Information Mgmt	LOTUS NOTES COMP CENTER	-\$11,881	3.8%	-\$451
200604-12 TU	Information Mgmt	REAL ESTATE INFO SYS	\$124,144	3.8%	\$4,717
200604-12 TU	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$243,665	1.3%	\$3,168
200604-12 TU	Information Mgmt	HR APPLICATION SUPPORT	\$393,069	15.4%	\$60,533
200604-12 TU	Information Mgmt	PORTAL SUPPORT	\$96,620	16.1%	\$15,556
200604-12 TU	Information Mgmt	PORTAL TACTICAL PROJECT	\$168,995	14.3%	\$24,166
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINSTRATION	\$135,711	14.3%	\$19,407
200604-12 TU	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$320,567	23.9%	\$76,616

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> FPL 200604-12 AMF True-up Payroll Allocated in the AMF Corporate Staff Groups with Affiliate Benefit 2008 True-up 2006 200604-12 December YTD (less 1st Qtr Actuals)

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			Y	Attinte Allocated	A DEAD
Yr/Mth	Corp. Staff Group	BASA Dscpt	Payrolt Di	Driver % Payroll	roll
200604-12 TU	Information Momt	BW OPERATOR	\$175,808	1.3%	\$2,286
200604-12 TU	Information Mamt	SAP COMPETENCY CENTER	\$71,524	1.3%	\$930
200604-12 TU	Information Mgmt	LOTUS NOTES INFRASTRUCTURE PROJECT	\$25,435	14.3%	\$3,637
200604-12 TU	Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$230,488	16.1%	\$37,109
200604-12 TU	Information Mgmt	DOCUMENT SERVICES	\$286,366	8.1%	\$23,196
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$678,875	14.3%	\$97,079
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$139,108	15.9%	\$22,118
200604-12 TU	Information Mgmt	ENTERPRISE SYSTEMS MANAGEMENT SUPPORT	\$759,071	18.9%	\$143,464
200604-12 TU	Information Mgmt	MAINFRAME SUPPORT	\$610,407	7.9%	\$48,222
200604-12 TU	Information Momt	DATA CENTER	\$682,088	19.4%	\$132,325
200604-12 TU	Information Mgmt	DISTRIBUTED TECHNICAL SERVICES	\$1,374,250	19.3%	\$265,230
200604-12 TU	Information Mgmt	APPLICATION HOSTING SVCS	\$197,157	18.9%	\$37,263
200604-12 TU	Information Mgmt	DISASTER RECOVERY	\$77,611	7.9%	\$6,131
200604-12 TU	Information Mgmt	ARCHITECTURE And PLANNING	\$581,741	3.8%	\$22,106
200604-12 TU	Information Mgmt	MANAGEMENT And ADMINISTRATION	\$2,300	15.9%	\$366
200604-12 TU	Information Mgmt	TELCOM PLANNING	-\$108,541	4.3%	-\$4,667
200604-12 TU	Information Mgmt	TELECOMM OPER NORTH And EAST	\$241,274	4.3%	\$10,375
200604-12 TU	Information Mgmt	IDENTITY ACCESS MANAGEMENT	\$2,559	14.3%	\$366
200604-12 TU	Information Mgmt	NERC CIP COMPLIANCE BUSINESS CASE	\$138,075	14.3%	\$19,745
200604-12 TU	Information Mgmt	DATA CLASSIFICATION BUSINESS CASE	\$79,342	14.3%	\$11,346
200604-12 TU	Information Mgmt	DATA SECURITY OPERATIONS/ADMINISTRATION	\$465,227	16.1%	\$74,902
200604-12 TU	Eng. Constr & Corp Svcs	ISC - CORPORATE TRAVEL	\$54,120	22.6%	\$12,239
200604-12 TU	Eng. Constr & Corp Svcs	ISC - BIS MANAGER	\$290,610	22.6%	\$65,722
200604-12 TU	Eng. Constr & Corp Svcs	ISC - TRANSPORTATION LOGISTICS	\$47,003	22.6%	\$10,630
200604-12 TU	Eng. Constr & Corp Svcs	ISC - PERFORMANCE MGMT/SRCING PROCESS MGMT	\$35,004	22.6%	\$7,916
200604-12 TU	Eng. Constr & Corp Svcs	ISC - VP INTERGRATED SUPPLY CHAIN	\$280,421	22.6%	\$63,418
200604-12 TU	Eng. Constr & Corp Svcs	CRE - Cafeteria Operations	\$408,985	8.8%	\$35,909
200601 MAR YTD	NUC Executive	NUC Executive	\$814,617	28.6%	\$232,981
200601 MAR YTD	PGD Executive	PGB Executive	\$649,464	43.4%	\$281,867
200601 MAR YTD	Internal Audit	Auditing Activities	\$111,209	22.5%	\$25,030
200601 MAR YTD	Finance	AIRCRAFT OPERATIONS	\$383,954	22.5%	\$86,417
200601 MAR YTD	Finance	GO - BLDG SECURITY	\$52,414	5.2%	\$2,736
200601 MAR YTD	Finance	JB - BUILDING SECURITY	\$65,581	14.9%	\$9,739
200601 MAR YTD	Finance	ACG - INTERNAL CONTROL	\$13,783	22.5%	\$3,102
200601 MAR YTD	Finance	ACCOUNTS PAYABLE	\$69,561	1.3%	\$925
200601 MAR YTD	Finance	ACCOUNTS PAYABLE	\$73,820	22.5%	\$16,615
200601 MAR YTD	Finance	COST ALLOCATIONS	\$42,653	22.5%	\$9,600
200601 MAR YTD	Finance	REGULATORY MANAGEMENT AND ADMINISTR	\$51,793	22.5%	\$11,657

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> 200604-12 AMF True-up F Corporate Staff Groups with Affiliate Benefit 2008 True-up 2006 200604-12 December YTD (less 1st Qtr Actuals) FPL Payroll Atlocated in the AMF

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Yr/Mth	corp. stari group	DASA USCPI			. 1
200601 MAR YTD	Finance	RESEARCH	\$194,212	22.5%	\$43,712
200601 MAR YTD	Finance	FINANCIAL REPORTING	\$130,000	22.5%	\$29,259
200601 MAR YTD	Finance	FINANCE DEPARTMENT- CORPORATE FINANCE	\$357,000	22.5%	\$80,351
200601 MAR YTD	Finance	TRUST FUND INVESTMENT - GRP INVESTMNT ACTIVITY	\$25,106	22.5%	\$5,651
MAR	Finance	TAX DEPARTMENT - GROUP TAX	\$576,611	22.5%	\$129,779
200601 MAR YTD	Finance	CORPORATE SECURITY	\$224,502	5.7%	\$12,729
MAR	Finance	COMPENSATION	\$440,780	22.5%	\$99,207
	Finance	RISK MANAGEMENT PROGRAM	\$169,627	22.5%	\$38,178
200601 MAR YTD	General Counsel	MANAGEMENT & ADMINISTRATIVE	\$293,267	22.5%	\$66,006
MAR	General Counsel	FPL GROUP SUPPORT	\$275,000	22.5%	\$61,895
MAR	General Counsel	FPL GROUP SUPPORT	\$699,626	22.5%	\$157,466
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - ADMIN DIR	\$133,171	22.5%	\$29,973
	General Counsel	ENVIRONMENTAL SERVICES - CAP PROJ	\$1,890	22.5%	<b>\$4</b> 25
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - NATURAL RESCS	\$29,850	21.7%	\$6,463
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - STRAT REG	\$15,688	21.7%	\$3,396
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - AUDITING	\$10,050	22.5%	\$2,262
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - EMF	\$9,750	21.7%	\$2,111
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - AIR	\$10,400	22.5%	\$2,341
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - WATER	\$4,925	22.5%	\$1,108
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - WASTE	\$8,250	22.5%	\$1,857
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - SEC 20	\$6,650	22.5%	\$1,497
200601 MAR YTD	General Counsel	ENVIRONMENTAL SERVICES - DUE DILIGENCE	\$8,210	21.7%	\$1,778
200601 MAR YTD	Corporate Comm.	MIAMI & LFO MAIL SERVICES	\$113,839	1.3%	\$1,513
200601 MAR YTD	Corporate Comm.	JUNO MAIL SERVICES	\$45,406	22.5%	\$10,220
200601 MAR YTD	Corporate Comm.	EDITORIAL	\$130,579	22.5%	\$29,390
200601 MAR YTD	Corporate Comm.	ELECTRONIC	\$123,882	22.5%	\$27,882
200601 MAR YTD	Corporate Comm.	ADMINISTRATION	\$12,261	22.5%	\$2,760
200601 MAR YTD	Corporate Comm.	MEDIA RELATIONS	\$148,520	22.5%	\$33,428
200601 MAR YTD	Corporate Comm.	MANAGEMENT	\$150,150	22.5%	\$33,795
200601 MAR YTD	Corporate Comm.	MIAMI PRINT & COPY CENTER	\$111,869	22.5%	\$25,179
200601 MAR YTD	Corporate Comm.	JUNO COPY CENTER	\$15,542	22.5%	\$3,498
200601 MAR YTD	Human Resources	GO Health Center	\$16,327	5.7%	\$929
200601 MAR YTD	Human Resources	EAP	\$24,568	16.7%	\$4,100
200601 MAR YTD	Human Resources	FPL Well Program	\$10,000	16.7%	\$1,669
200601 MAR YTD	Human Resources	MAP	\$16,250	16.7%	\$2,712
200601 MAR YTD	Human Resources	Quality, Planning, and Analysis	\$64,264	16.7%	\$10,726
200601 MAR YTD	Human Resources	C&P - Management & Administration	\$190,185	16.7%	\$31,742
200601 MAR YTD	Human Resources	Safety & Health Program	\$122,460	16.7%	\$20,439

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 FPL
 200604-12 AMF True-up

 Payroll Allocated in the AMF
 Corporate Staff Groups with Affiliate Benefit

 2008 True-up 2006
 2006

 200604-12 December YTD (less 1st Qtr Actuals)

	ZUUDU4-1Z December 1	r T I D (less 1st Qtr Actuals)			
V-1111	Corp Staff Group	BASA Decret	Pavroll D	Attiliate Allocated Driver % Pavroll	roll
			ļ	ļ	Т
200601 MAR YTD	Human Resources	Benefits Operations	\$279,479	16.7%	\$46,645
200601 MAR YTD	Human Resources	Employee Benefit Plans Administration	\$145,825	16.7%	\$24,338
200601 MAR YTD	Human Resources	Drug Testing & Pre-employment Screening	\$13,000	16.7%	\$2,170
200601 MAR YTD	Human Resources	Employee Information Systems	\$292,109	16.7%	\$48,753
200601 MAR YTD	Human Resources	HR Management/Planning	\$78,785	16.7%	\$13,149
200601 MAR YTD	Human Resources	Payroll	\$134,225	16.7%	\$22,402
200601 MAR YTD	Human Resources	TMO Operations/Administration	\$29,326	16.7%	\$4,895
MAR	Human Resources	Workforce Planning	\$56,826	16.7%	\$9,484
200601 MAR YTD	Human Resources	Recruiting Administration	\$80,143	16.7%	\$13,376
200601 MAR YTD	Human Resources	EEO & Diversity	\$65,358	16.7%	\$10,908
MAR	Human Resources	Group University Administration	\$128,221	16.7%	\$21,400
200601 MAR YTD	Human Resources	JB Health Center	\$25,420	22.5%	\$5,725
200601 MAR YTD	Information Mgmt	MANAGEMENT AND ADMINISTRATION	\$45,404	14.3%	\$6,493
200601 MAR YTD	Information Mgmt	DESKTOP SVCS And CONTRACT ADM	\$34,911	4.3%	\$1,501
200601 MAR YTD	Information Mgmt	XP MIGRATION	\$28,840	14.3%	\$4,124
200601 MAR YTD	Information Mgmt	ASSET MANAGEMENT SUPPORT	\$75,713	16.1%	\$12,190
200601 MAR YTD	Information Mgmt	WORKSTATION SUPPORT	\$88,432	16.1%	\$14,238
200601 MAR YTD	Information Mgmt	NETWORK OPERATIONS CENTER	\$165,607	16.1%	\$26,663
200601 MAR YTD	Information Mgmt	HELP DESK	\$260,783	16.1%	\$41,986
200601 MAR YTD	Information Mgmt	SOUTH And WEST SUPPORT	\$288,198	1.4%	\$4,035
200601 MAR YTD	Information Mgmt	CENTRAL AND NORTH SUPPORT	\$331,716	1.4%	\$4,644
200601 MAR YTD	Information Mgmt	CHANGE MANAGEMENT	\$270,527	16.1%	\$43,555
200601 MAR YTD	Information Mgmt	PROBLEM MANAGEMENT	\$69,200	16.1%	\$11,141
200601 MAR YTD	Information Mgmt	LOTUS NOTES SUPPORT	\$57,529	16.1%	\$9,262
200601 MAR YTD	Information Mgmt	LOTUS NOTES COMP CENTER	\$13,550	3.8%	\$515
200601 MAR YTD	Information Mgmt	REAL ESTATE INFO SYS	\$24,875	3.8%	\$945
200601 MAR YTD	Information Mgmt	REAL ESTATE INFO SYS	<b>\$4</b> 3,189	3.8%	\$1,641
200601 MAR YTD	Information Mgmt	ISC PROCUREMENT SYSTEMS	\$33,750	1.3%	\$439
200601 MAR YTD	Information Mgmt	PROCUREMENT SYSTEMS DEVELOPMENT/SUPPORT	\$102,757	1.3%	\$1,336
200601 MAR YTD	Information Mgmt	HR APPLICATION SUPPORT	\$164,709	15.4%	\$25,365
200601 MAR YTD	Information Mgmt	PORTAL SUPPORT	\$48,018	16.1%	\$7,731
MAR	Information Mgmt	PORTAL TACTICAL PROJECT	\$22,250	14.3%	\$3,182
200601 MAR YTD	Information Mgmt	MANAGEMENT And ADMINSTRATION	\$46,324	14.3%	\$6,624
200601 MAR YTD	Information Mgmt	SAP INFRASTRUCTURE SUPPORT	\$141,662	23.9%	\$33,857
200601 MAR YTD	Information Mgmt	BW OPERATOR	\$81,475	1.3%	\$1,059
200601 MAR YTD	Information Mgmt	SAP COMPETENCY CENTER	\$31,000	1.3%	\$403
200601 MAR YTD	Information Mgmt	LOTUS NOTES INFRASTRUCTURE PROJECT	\$59,766	14.3%	\$8,547
200601 MAR YTD	Information Mgmt	ENTERPRISE SUPPORT SERVICES	\$79,029	16.1%	\$12,724

**OPC's Second Set of Interrogatories** Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 35 Attachment No. 2 Page 13 of 13

> Corporate Staff Groups with Affiliate Benefit 200604-12 AMF True-up 2008 True-up 2006 Payrofi Allocated in the AMF

FPL

\$119 \$1,098 \$7,339 \$48,335 \$13,835 \$1,793 \$6,172 \$4,173 \$5,260 \$7,236 \$1,663 \$31,460 \$7,206 \$17,107 \$4,695 \$7,821 \$10,498,962 \$92,711 \$18,914 \$159,814 \$49,109 \$29,722 Affiliate Allocated Driver % Payroll 22.5% 22.5% 16.1% 3.8% 3.8% 14.3% 16.1% 22.5% 8.1% 14.3% 18.9% 7.9% 4.3% 4.3% 14.3% 5.9% 8.9% 7.9% 19.4% 19.3% 15.9% \$750 \$28.883 \$50,600 \$11,628 \$132,056 \$34,750 \$88,965 \$1,117.578 \$216,540 \$73,203 \$162,432 \$97,057 \$195.402 \$53,592,866 \$117.479 \$259,838 \$249,152 \$22.700 \$20,861 \$46,160 5480.367 \$122,321 Payroll ENTERPRISE SYSTEMS MANAGEMENT SUPPORT DATA SECURITY OPERATIONS/ADMINISTRATION VERC CIP COMPLIANCE BUSINESS CASE DATA CLASSIFICATION BUSINESS CASE MANAGEMENT And ADMINISTRATION MANAGEMENT And ADMINISTRATION MANAGEMENT And ADMINISTRATION DISTRIBUTED TECHNICAL SERVICES TELECOMM OPER NORTH And EAST **ISC - TRANSPORTATION LOGISTICS ARCHITECTURE And PLANNING** APPLICATION HOSTING SVCS SC - CORPORATE TRAVEL LOTUS NOTES SUPPOR MAINFRAME SUPPORT DOCUMENT SERVICES DISASTER RECOVERY 200604-12 December YTD (less 1st Qtr Actuals) **TELCOM PLANNING ISC - BIS MANAGER** IMT PROGRAMS DATA CENTER **BASA Dscpt** Eng. Constr & Corp Svcs Eng. Constr & Corp Svcs Eng. Constr & Corp Svcs Corp. Staff Group nformation Mgmt Information Mgmt nformation Mgmt Information Momt Information Momt Information Mgmi Information Mgmt Information Mgmt Information Mgm1 200601 MAR YTD Yr/Mth

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Q.

Payroll. Please provide the following data for any payroll for FPL for each year 2006 through 2008:

- a. Regular payroll broken down between expensed, capitalized and other.
- b. Overtime payroll broken down between expensed, capitalized and other.
- c. Temporary payroll broken down between expensed, capitalized and other.
- d. Other payroll (specify).

А.

a-d. Please see Attachment No. 1.

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### Q.

Payroll. Please provide the wage rate increases granted by the Company by date and employee category for 2009, 2010, 2011 and 2012.

### А.

Non-bargaining annual wage rate increases are typically awarded in the first quarter of the year. Bargaining unit base pay increases are determined based on contractual agreement.

The following schedule reflects FPL's wage rate increases for non-bargaining employees and bargaining unit employees for 2009 through 2012.

Date	Non-Bargaining	Bargaining
Q1 2009	2%	N/A
8/2009	N/A	2.60%
11/2009	N/A	2.95%
Q1 2010	2%	N/A
11/2010	N/A	3.20%
Q1 2011	3%	N/A
8/2011	N/A	3.05%
Q1 2012	3%	N/A
11/2012	N/A	2.85%

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Q.

۰.

Payroll. Please indicate if the employee positions used in the Company's labor calculations are authorized or actually filled positions for 2013.

А.

The 2013 labor totals were calculated based on 2011 year-to-date actual filled positions at the time of budget preparation adjusted for forecasted increases or decreases in headcount.

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### Q.

Incentive Compensation. Please explain how the Company determines that the achievement of any incentive compensation goals are reached as a result of the current incentive compensation plan(s), as opposed to other reasons. Provide all supporting empirical data.

#### А.

Goals are established based on company and business unit performance such as excellent reliability and customer service that, if achieved, result in funding of annual performance-based variable compensation awards. Incentive opportunities at the individual employee level vary based on the position's roles and responsibilities. As illustrated in Exhibits KS-2 and KS-4 of FPL witness Slattery's testimony, the Company has historically paid below market for base and at-market for variable pay. Given that employees would only be paid at market if goals are achieved, we are confident the performanced-based variable compensation program directly drives the achievement of the performanced-based compensation goals. The achievement of these performance goals is supported empirically through the results to our customers. FPL customers benefit from the lowest typical residential electric bill out of the state's 55 electric utilities, a bill that is 25 percent below the national average. FPL's reliability is among the best in the country because we've invested in smart, cost-efficient technologies and worked hard to keep operating costs down.

Subsequent to determination of corporate goal achievements and funding, the next step in determining achievement of performance-based compensation goals at the individual eligible employee level is the successful achievement of performance goals as determined through the Performance Management process called "Partners in Performance" or "PIP". As stated in the FPL's response to OPC's Second Set of Interrogatories No. 39, PIP is a systematic process by which our company ensures people are working on the "right" things that will help accomplish the corporate goals. Since recognition and awards are based on individual and work group performance, following the process benefits the employee, the organization, and ultimately the customer. Leaders guide employees in setting objectives that are aligned with the company's strategic direction using SMART (Specific, Measurable, Aligned, Realistic but challenging and Time-bound) performance objectives. Ultimately, the PIP process encourages clear alignment between strategic direction and individual employee. Successful performance against individual objectives is necessary to receive an annual performance-based variable compensation award.

In the planning stage of the PIP process, each leader and eligible employee:

- jointly review achievement of performance objectives for past period;
- identify critical SMART performance objectives for coming period;
- actively plan for how the employee will achieve those objectives; and
- clarify the employee's role in achieving the desired business goals.

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Following the planning stage, there is an ongoing, cyclical process that includes:

- ongoing coaching and feedback;
- biannual review of performance objectives; and
- rewards for achievement of stated objectives.

At the end of the performance year, employees are rated on a 1-5 scale on their success against their specific SMART performance objectives. If the company, the business unit, and the employee have satisfactorily achieved their objectives, the employee may receive a performance-based variable compensation award. This award may be in the form of an immediate payment or may be a combination of an immediate payment and a 3-year deferred payment (subject to additional performance criteria). For non-executive, non-bargaining employees, guidelines are provided to leaders that suggest the range of value for an employee's annual performance-based variable compensation award.

Occasionally a limited-participation, project-specific incentive program is created to address a specific project or business unit need. These programs would contain specific criteria for achieving incentive compensation.

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#### Q.

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Incentive Compensation. Please provide the number of Company employees that were eligible to receive incentive compensation for each year 2009 through 2011, and for each year indicate how many did <u>not</u> or will <u>not</u> receive an award?

#### А.

Non-executive, non-bargaining employees' annual discretionary performance-based variable compensation

Year	# Eligible for Award	# Received Award	# Did Not Receive Award
2011	4,243	4,089	154
2010	4,496	4,209	287
2009	4,526	4,238	288

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 43 Page 1 of 1

Q.

Incentive Compensation. Please provide for each year 2007 through 2011 a detailed summary of the corporate and/or group goals (i.e. threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period.

# А.

Please see Attachment No. 1.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 43 Attachment No. 1 Page 1 of 5

43. Incentive Compensation. Please provide for each year 2007 – 2011 a detailed summary of the corporate and/or group goals (i.e. – threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period.

The non-executive performance-based variable compensation awards are funded based on a balanced scorecard of customer-focused operational goals. Such goals encompass a series of indicators related to operations & maintenance costs, capital expenditures, fossil generation availability, nuclear industry composite performance index, service reliability, employee safety (OSHA recordables), environmental compliance, and customer satisfaction ratings. Actual achievement compared to goals and pool funding is based on the indicators above.

### 2007

Florida Power & Light Company Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,365 million(1)	\$1,322 million(1)	<b>2</b> :
Capital expenditures (plan- adjusted)(1b)	\$2,048 million(1)	\$1,935 million(1)	50%
Net income	\$838 million	\$836 million	5070
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Plant availability—fossil generation	target best in class	best in class performance	
Nuclear industry composite performance index	aggressive target	substantially met—missed target by less than 1%	
Distribution service reliability	within the top quartile (76.0 minutes)	within the top quartile (78.4 minutes)	25%
Distribution service reliability— frequency of service interruptions	1.60 interruptions per customer per year (average)	1.47 (best performance in a year without hurricanes since at least 1993)	
Service reliability—frequency of momentary interruptions	15.0 momentary interruptions per customer per year (average)	15.8	
Employee safety—OSHA recordables/200,000 hours	1.78	1.98—2 <sup>nd</sup> best performance in Florida Power & Light history and 6% improvement over prior year	
Significant environmental violations	• <b>0</b>	<b>0</b>	25%
Customer satisfaction-residential	very aggressive target	missed target, but improved by 5% versus prior year	
Customer satisfaction—business	very aggressive target	missed target, but improved by 5% versus prior year	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 43 Attachment No. 1 Page 2 of 5

#### 2008

Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan-adjusted)(1)	\$1,416 million(1)	\$1,299 million(1)	-
Capital expenditures (plan- adjusted)(1b)	\$2,851 million(1)	\$2,318 million(1)	50%
Net income	\$875 million	\$789 million	50 70
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Fossil generation availability Nuclear industry composite performance index	target top decile performance aggressive target	top decile missed target	
Service reliability—service unavailability	within the top quartile (76 minutes)	within the top quartile— significantly better than national average (83.2 minutes)	
Service reliability—average frequency of customer interruptions	1.52 interruptions per customer per year (average)	1.61	22.5%
Service reliability—average number of momentary interruptions per customer	15 momentary interruptions per customer per year	14.3 (second best performance ever)	
Employee safety—OSHA recordables/200,000 hours	1.78	1.63—best performance in Florida Power & Light history and 18% improvement over prior year	
Significant environmental violations	0	0	
Customer satisfaction-residential	very aggressive target	substantially met—missed by less than 1%	27.5%
Customer satisfaction—business Obtain necessary approvals for generation additions	very aggressive target obtain approval	beat target met	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

Florida Power & Light Company Docket No. 120015-EI **OPC's Second Set of Interrogatories Interrogatory No. 43 Attachment No. 1** Page 3 of 5

### 2009

Florida Power & Light Company:			
Indicator	Goal	Actual	Weight
Operations & maintenance costs	\$1,434 million(1)	\$1,327 million(1)	
(plan-adjusted)(1)			
Capital expenditures (plan- adjusted)(1b)	\$2,790 million(1)	\$2,507 million(1)	
Net income	\$790 million	\$831 million (\$779 million, weather-normalized)	40%
Regulatory return on equity	performance consistent with rate agreement with Florida Public Service Commission	achieved performance consistent with rate agreement	
Fossil generation availability	target top decile performance	met - best in class performance	:
Nuclear industry composite performance index	aggressive target	missed target, but above industry average	
Service reliability—service	within the top quartile (76 minutes)		
unavailability (minutes)		significantly better than national average (84 minutes)	15%
Service reliability—average frequency of customer interruptions	1.50 interruptions per customer per year (average)	1.42	13%
Service reliability—average number of momentary interruptions per customer	14.5 momentary interruptions per customer per year	15.2	
Employee safety—OSHA recordables/200,000 hours	1.70	1.67	
Significant environmental violations	0	0	
Customer satisfaction—residential	aggressive target	met target	
value surveys	-66	5	
Customer satisfaction—business value surveys	aggressive target	beat target	45%
Successful completion of new generation build	aggressive target	met target	
Base rate proceeding	successful completion	short of expectation	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures. flows but reported for state regulatory purposes as capital expenditures.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 43 Attachment No. 1 Page 4 of 5

#### 2010

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Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan- adjusted)(1) Capital expenditures (plan-adjusted)(1b)	\$1,434 million(1) \$2,607 million(1)	\$1,419 million(1) \$2,506 million(1)	40%
Fossil generation availability	top decile performance	beat goal—top decile performance	
Nuclear industry composite performance index	aggressive goal	missed goal	
Service reliability—service unavailability (minutes)	within the top quartile (80 minutes)	missed goal—but performance significantly better than industry average (83.5 minutes)	30%
Service reliability—average frequency of customer interruptions	1.41 interruptions per customer per year (average)	· 1.22— FPL's best performance ever	
Service reliability—average number of momentary interruptions per customer	14.9 momentary interruptions per customer per year	12.3—FPL's best performance ever	
Employee safety—OSHA recordables/200,000 hours	1.59	1.45—FPL's best performance ever	
Significant environmental violations Customer satisfaction—residential value surveys	0 aggressive goal	0 beat goal	30%
Customer satisfaction—business value surveys	aggressive goal	beat goal	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

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# 2011

Florida Power & Light Company:			
Indicator	Goal	Actual	Weight
Operations & maintenance costs (plan- adjusted)(1)	\$1,471 million(1)	\$1,452 million(1)	<u></u>
Capital expenditures (plan-adjusted)(1b)	\$3,377 million(1)	\$3,709 million(1)	40%
Fossil generation availability	top quartile performance	beat goal—just shy of top decile performance	
Nuclear industry composite performance index	aggressive goal	narrowly missed goal	
Service reliability—service unavailability (minutes)	within the top quartile (79 minutes)	missed goal –second quartile performance (85.3 minutes)	30%
Service reliability—average frequency of customer interruptions	1.28 interruptions per customer per year (average)	r 1.24	
Service reliability—average number of momentary interruptions per customer	13.4 momentary interruptions per customer per year	13.8	
Employee safety—OSHA recordables/200,000 hours	1.47	.97—FPL's best performance ever	
Significant environmental violations Customer satisfaction—residential value surveys	0 aggressive goal	0 beat goal	30%
Customer satisfaction—business value surveys	aggressive goal	beat goal	
Performance under FERC and NERC reliability standards	no significant violations	no significant violations	

(1) FPL operations & maintenance costs (plan-adjusted) is a measure that includes most but not all operations & maintenance expenses and includes certain expenses not classified as operations & maintenance expenses under GAAP but reported for state regulatory purposes as operations & maintenance expenses (material exclusions were expenses recovered through cost recovery clauses); and (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude certain costs not classified as capital expenditures under GAAP in the consolidated statement of cash flows but reported for state regulatory purposes as capital expenditures.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 44 Page 1 of 1

Q.

Incentive Compensation. Please provide the level of related incentive compensation bonus payments included in the projected test year ending December 31, 2013.

А.

The non-executive, non-bargaining employee incentive payments expected to be made in 2013 total \$59.0 MM. This amount is prior to allocations to affiliates.

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#### Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 45 Page 1 of 1

# Q.

Stock Based Compensation. (a) Please list, by amount and account, all stock based compensation expense that the Company has included in cost of service for the projected test year ending December 31, 2013, including but not limited to executive stock options, performance share awards, accruals made pursuant to SFAS 123R and any other stock based compensation awards that will result in such costs being charged to FPL during the projected test year ending December 31, 2013. (b) Also, provide a description of each distinct stock based compensation program that will result in charges to FPL during the test year.

# A.

a.

Stock Based Compensation	Account	Projected Test Year Ending December 31, 2013 (\$)
Included in Cost of Service		
50% of Non-Officer Restricted Stock Awards	920000	\$568,818
50% of Non-Officer Performance Share Award target shares (excluding estimated performance multiples)	920000	\$395,148 **

- b. The Company's compensation program components that will result in charges to FPL include a mix of performance shares and restricted stock. Eligibility for stock based compensation varies by employee level.
  - Restricted stock awards typically vest ratably over three years after the date of grant and are subject to, among other things, restrictions on transferability prior to vesting.
  - Performance shares are phantom shares of Company stock that are earned based on the performance of the Company over a three-year period. The shares earned are issued after the performance period.

Please note that the Company has excluded from its expense request the portions of executive and non-executive compensation\*\* that were excluded from the 2010 rate order (Order No. PSA-10-0153-FOF-EI, Docket No. 080677-EI).

\*\*Note, in preparing FPL's response for SFHHA's First Set of Interrogatories No. 162, it was determined that the Net Operating Income (NOI) adjustment should have been \$29,640,132 not \$28,897,940. FPL inadvertently omitted the non-officer performance share amount from the Commission Adjustment, which totaled \$742,191. The calculation of the amount related to non-officer performance shares and the amount reflected in the NOI adjustment are both included as part of FPL's response to SFHHA's First Set of Interrogatories No. 162.

The amount of \$395,148 in above table is prepared based on what the NOI adjustment should have been (i.e., assuming the non-officer performance share amount of \$742,191 was included in the Commission Adjustment).

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 46 Page 1 of 1

# Q.

Supplemental Employee Retirement Plan (SERP). Please provide the level of SERP expense, by account, included in the Company's cost of service for the projected test year ending December 31, 2013.

#### А.

The level of SERP expense included in the Company's cost of service is recorded in account 926000 and for the projected test year ending December 31, 2013 the amount is \$4,333,131.

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## Q.

Payroll. Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during the next three years (2012-2014)? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.

А.

FPL has no planned programs at the corporate level to reduce the number of employees through voluntary early retirement or other forced reduction programs. However, the Customer Service business unit does expect to reduce the number of employees during the next three years as a result of the Smart Meter deployment. These reductions are already included in the rate case filing. The timing, number of affected employees, cost and savings are as follows:

	2012	2013	2014
No. of Employees	152	141	206
Cost (\$MM)	\$1.8	\$2.7	\$4.3
Payroll Savings (\$MM)	\$5.3	\$5.7	\$9.3

Note: Payroll Savings excludes loaders.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 48-Corrected Page 1 of 1

Q.

Payroll. Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during the next three years (2012-2014)? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.

А.

FPL has no planned programs at the corporate level to reduce the number of employees through voluntary early retirement or other forced reduction programs. However, the Customer Service business unit does expect to reduce the number of employees during the next three years as a result of the Smart Meter deployment. These reductions are already included in the rate case filing. The timing, number of affected employees, cost and savings are as follows:

	2012	2013	2014
No. of Employees	152	163	213
Cost (\$MM)	\$1.8	\$2.9	\$4.3
Payroll Savings (\$MM)	\$5.3	\$6.1	\$9.6

Note: Payroll savings excludes loaders.

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Q.

Benefits. Please provide a description of the Company's each employee benefit program(s) or plan(s) in effect currently as well as for those in effect the test year if different from the current program(s) or plan(s).

А.

See Attachment No. 1 for a description of the Company's employee benefits plans.

# Benefits. Please provide a description of the Company's employee benefit program(s) or plan(s) in effect currently as well as for those in effect the test year if different from the current program(s) or plan(s).

The benefit program(s) and plan(s) in effect during the current year and the test year include:

Medical Pharmacy Mental Health/Substance Abuse/EAP Dental Vision Defined contribution (401(k)) Defined benefit pension Retiree medical and life (subsidized for grandfathered employees; new hires receive medical access and pay the full cost) Holidays Vacation Vacation buy Sick / sick in family Short- and long-term disability Adoption assistance Education assistance Life insurance Dependent life insurance Flexible spending accounts Group legal NextEra health & well-being programs Executive medical Non-qualified supplemental executive retirement plan (SERP).

Please see the matrices below for a summary of the program(s) and plan(s) currently in effect for newly hired FPL non-bargaining and bargaining employees. Other paid and unpaid leaves such as jury duty for up to two weeks, military training for up to two weeks and unpaid leaves are also available to employees. There are currently no identified changes for the benefit program(s) and plan(s) for the test year. Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 50 Attachment No. 1, Page 2 of 12

FPL Non-bargaining New Hire Summary of Benefits (Full-Time)

Medical         High Deductible Health Maintenance         First of the month         • Company pays the majority of medical premiums           Health Maintenance         Insuffic verset dependents and whether your spouse or the malpoint         • You cost dependents and whether your spouse or same-gender partner has coverage available from his/her           Health Maintenance         I plans use the CIGNA Open         • Migh Doductible Health Maintenance         • Now attens of providers           Attenth Access Plus network for providers         access Plus metwork for oberge for preventive visit (m-network only)           Attenth Access Plus network for oberge for preventive visit (m-network only)         • Health Maintenance         • Plan by S3.300 annit/y deductible in the metwork only           Attenance         Attenance         • Plan by S2         • Mean by S3.300 annity deductible in the metwork only           Attenance         Plan type).         • Health Steter / Plan pays S9% after S300 individual S1.40         • Health Steter / Plan pays S9% after S300 individual S1.40           Attenance         Plan type).         • Health Steter / Plan pays S9% after S300 individual S1.40         • Health Steter / Plan pays S9% after S300 individual S1.40           Attenance         Plan type         • Plan pays S1.700 family deductible in the medical premiums         • Health Steter / Plan pays S9% after S300 individual S1.40           Attenance         Plan type         • Plan pays S1.700 family deductible in the medical partner state<	Benefit	Overview	Eligibility	Important Information
following one full month of employment	Medical	High Deductible Health Plan <sup>1</sup>	First of the month	<ul> <li>Company pays the majority of medical premiums</li> </ul>
employment		Health Select <sup>1</sup>	following one full	<ul> <li>Your cost depends upon the plan you select, your base pay, the</li> </ul>
employment		Health Maintenance <sup>1</sup>	month of	number of covered dependents and whether your spouse or
		Health Choice <sup>1</sup>	employment	same-gender partner has coverage available from his/her
		All plans use the CIGNA Open		employer
		Access Plus network of providers		<ul> <li>High Deductible Health Plan* – 80% after \$1,600 individual,</li> </ul>
te Find a ben Access und OA Plus" ad hospital igs, and igs, and enefits are enefits are by your base loy your base loy your base incentive may rees with partners partners partners ian You may redit per e a Health u and your gender HA the credit check. In is a non-		(when you are searching for providers	** ***	\$3,000 employee plus child (ren) and \$3,300 family deductible
en Access und OA Plus" d hospital lgs, and lgs, and enefits are enefits are by your base lncentive may ces with partners partners partners lan. You may credit per gender HA the credit check. In is a non-		at www.cigna.com via the Find a		in-network. No charge for preventive visit (in-network only).
und OA Plus" d hospital igs, and enefits are enefits are enefits are loy your base loy your base loy your base low rbase low rectine rectine rectine reck. In low rectine rbase low rbase low rbase		Doctor tab select the "Open Access		Health Savings Account (HSA) available for pre-tax
nd hospital igs, and enefits are enefits are premiums. I by your base Incentive may rees with partners partners partners partners partners ian. You may redit per e a Health u and your gender HA the credit check. In is a non-		Plus, OA Plus, Choice Fund OA Plus"		contributions by employee.
nd hospital lgs, and enefits are premiums. by your base lncentive may ces with partners partners partners partners partners ces with partners partners partners partners partners ces with partners partn		plan type).		<ul> <li>Health Select* - Plan pays 70% after \$800 individual, \$1,400</li> </ul>
nd hospital ugs, and enefits are premiums. I by your base Incentive may (ees with partners partners olan. You may redit per ce a Health u and your gender HA the credit check. In is a non-				employee plus child(ren) and \$1,700 family deductible in-
igs, and enefits are premiums. I by your base Incentive may ces with partners partners olan. You may credit per is a Health u and your gender HA the credit check. In is a non-		All plans cover doctor and hospital		network; No charge for preventive visit (in-network only)
enefits are premiums. by your base Incentive may kees with partners partner		services, prescription drugs, and		<ul> <li>Health Maintenance* - Plan pays 80% after \$700 individual,</li> </ul>
ay lay dit		preventive care. Mental		\$1,200 employee plus child(ren), and \$1,500 family deductible
		health/substance abuse benefits are		in-network; No charge for preventive visit (in-network only)
		provided by CIGNA.		<ul> <li>Health Choice* - Plan pays 85% after \$500 individual, \$800</li> </ul>
		• • •		employee plus child(ren) and \$1,100 family deductible in-
		There are four levels of premiums.		network; No charge for preventive visit (in-network only)
		Your level is determined by your base		*If you earn the Health Screening Incentive, \$300 will be deposited
		salary. A Surcharge or Incentive may		into your Health Reimbursement Account (HRA) that will be used
		be applicable for employees with		to automatically reimburse you for your medical expenses, such as
	<u>.</u>	spouses or same-gender partners		your deductible. If your covered spouse or same-gender partner
ij		enrolled in the medical plan. You may		also receives a health screening incentive you will receive a total of
di		receive a \$15 biweekly credit per		\$600 in your (HRA). Those enrolled in the High Deductible plan
edit		paycheck if you complete a Health		will receive their health screening credit into their Health Savings
edit		Assessment (HA). If you and your		Account (HSA), if established, as an employer contribution.
edit		covered spouse or same-gender		Prescription Drugs (Caremark) – applies to all medical plans
		partner each complete a HA the credit		except the High Deductible plan with HSA
		increases to \$30 per paycheck. In		Retail - \$5 for generic, 25% coinsurance (up to a maximum of
		addition, if an employee is a non-		\$125 per script) for preferred; 35% coinsurance (up to a maximum

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 50 Attachment No. 1, Page 3 of 12	Important Information	of \$125 per script) for non-preferred; 30 day supply Mail Service: \$10 for generic, 25% coinsurance (up to a maximum of \$250 per script) for preferred; 35% coinsurance (up to a maximum of \$250 per script) for non-preferred; 90 day supply NOTE: There is an annual prescription out of pocket maximum of \$5,000 (\$10,000 for family) which includes coinsurance and copays for both retail and home delivery. Under the High Deductible plan, you will pay 20% of the discounted cost of your prescriptions in-network after you have met the deductible. In-network coinsurance is always applied to the discounted rates for the services movided.	<ul> <li>Company pays the majority of dental premiums</li> <li>Your cost depends upon the plan you select and the number of covered dependents</li> <li>In-Network for PPO Plan:</li> <li>Preventive services covered at 100%, no deductible</li> <li>Basic services covered at 85%</li> <li>Major services covered at 50%</li> <li>DHMO benefits are based on a copayment and benefits schedule</li> </ul>	<ul> <li>In-Network Coverage</li> <li>Eye Exam - once every calendar year</li> <li>Frames - up to \$150, once every other calendar year</li> <li>Lenses - one pair every calendar year</li> <li>Contact Lenses (elective) - up to \$120 (in lieu of frames/lenses, one allowance every calendar year)</li> <li>Discount plan also available</li> </ul>
	Eligibility		First of the month following one full month of employment	First of the month following one full month of employment
	Overview	tobacco user they may also receive a \$5 per paycheck non-tobacco user biweekly credit. You may complete your HA once your medical coverage is effective. The HA biweekly credit will be effective the first paycheck of the quarter after the quarter in which you completed the HA.	CIGNA PPO <sup>1</sup> or Out of Area Plan DHMO – (CIGNA Dental Care) <sup>1</sup> <sup>1</sup> if available in home zip code	Vision Coverage (Superior Vision Services, Inc.) Even if you don't enroll in the vision program, a discount only plan is provided for all employees and their family at no cost.
	Benefit		Dental	Vision

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 50 Attachment No. 1, Page 4 of 12	Important Information	<ul> <li>Immediate vesting in employee contributions</li> <li>100% vested in company match following 5 full years of service (20% per year)</li> <li>If you are participating, Company match is determined as follows 100 percent on the first 3 percent you contribute; plus 50 percent on your 4<sup>th</sup> through 6<sup>th</sup> percentages; and another 25 percent on the 7<sup>th</sup> percentage</li> <li>Employee Contribution</li> <li>Up to 3% of pay</li> <li>7th% of pay</li> <li>25%</li> </ul>	<ul> <li>The Company funds the entire cost of the pension plan</li> <li>Employees are 100% vested following 3 full years of continuous service</li> <li>Interest credit, tied to the 1 year Treasury constant maturity (floor of 4%; max of 14%), is applied to your Jan. 1 account balance posted quarterly</li> <li>Upon termination, vested employees may elect a distribution of their pension as a lump sum or various annuity payment options Provides guarantee issue coverage with group rates. Employees are eligible for this program once they reach age 55 and have 10 years of continuous service. Plan is sponsored by the company but premiums are paid in full by the employee.</li> <li>The number of floating holidays you receive in your first year of employment will be determined by your hire date.</li> </ul>
	Eligibility	First of the month following one full month of employment	Immediate Age 55 with 10 years of continuous service Immediate
	Overview	<ul> <li>The Retirement Savings Plan allows you to contribute up to 50% of your base pay on a pretax, after- tax or combination basis (up to IRS limits)</li> <li>The Company provides up to 4.75% match in company stock</li> <li>The plan offers investment options across three tiers targeting the novice investor to the more advanced investor</li> <li>Fidelity is the recordkeeper</li> <li>Pretax catch-up feature for those who will be age 50 or older who contribute the maximum allowed under the plan or the annual pre-</li> </ul>	<ul> <li>tax maximum in the calendar year.</li> <li>Plan provides basic credits toward your cash balance account based on years of vesting service</li> <li>Less than 5 years - 4.5% of pensionable earnings</li> <li>5 + years - 6.0% of pensionable earnings</li> <li>5 + years - 6.0% of pensionable earnings</li> <li>10 whires eligible for retiree health access coverage. Provides access to group retiree medical coverage with premiums paid by the retiree.</li> <li>11 paid holidays each year - 9 fixed / 2 floating</li> </ul>
	Benefit	Retirement Savings Plan 401(k)	Pension Plan Retiree Medical Ins Holidays

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Benefit	Overview	Eligibility	Important Information	
Vacation	Paid vacation based on length of	After six months of	Vacation schedule	
	service		New Hire *	up to 80 hours (10 days)
	Annual vacation allowance granted on		1 <sup>st</sup> - 4 <sup>th</sup> year	80 hours (10 days)
	January 1 <sup>st</sup> of each year		$5^{th} - 14^{th}$ year	120 hours (15 days)
	Vacation is earned over the first ten		$15^{th} - 22^{nd}$ year	160 hours (20 days)
	months of the year		23 <sup>rd</sup> year and after	200 hours (25 days)
			* based on hire date	
Vacation Buy	The company allows you to purchase	Available during	Employee may purchase	Employee may purchase up to 40 hours over 26 pay periods on a
	up to 40 hours (5 days) of additional vacation	annual enrollment	before-tax basis	
Sick Leave/	Paid sick leave is available when	Immediate	<ul> <li>80 hours (10 days) upon hire</li> </ul>	on hire
Sickness in	personal illness or injury prevents you		<ul> <li>Accrue up to 48 hour</li> </ul>	Accrue up to 48 hours (6 days) each January 1 <sup>st</sup>
Family	from working		<ul> <li>Maximum sick leave</li> </ul>	Maximum sick leave bank is 320 hours (40 days)
			Up to 32 hours of you	Up to 32 hours of your sick bank can be used to care for an
			immediate family member	mber
Short Term	This benefit may replace part of your	One full month of	The Company will provi-	The Company will provide income replacement of 60% - 100%
Disability	income if you become disabled as a	employment	depending on your years of service	of service
	result of a non work related injury or			
	illness and cannot work for periods up			
	to 26 weeks			
Long Term	This benefit may replace part of your	First of the month	The Company provides y	The Company provides you with income replacement of 60% at no
Disability	income if you have a qualifying	following one full	cost to you and you have	cost to you and you have the option to purchase the 60% + COLA
	disability that prevents you from	month of	coverage level. Cost is based on age and salary.	ased on age and salary.
	working for over five months	employment		
Adoption	If you are adopting a child, this benefit	Immediate	Up to \$4,000 reimbursed per child	per child
Assistance	will reimburse eligible expenses			
Employee	Employee Assistance Program is	Immediate	Offers free initial cou	Offers free initial counseling and referral for further treatment.
Assistance	available to all employees and family		<ul> <li>Family or marital issues</li> </ul>	Family or marital issues, job-related issues, substance abuse,
Program	members		financial concerns, stress, etc.	ress, etc.
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		Elizath altery	Imnortant Information
Benelit	Uverview	Eugnnuy	
Education	Tuition assistance is available for	Immediate	<ul> <li>The Company will pay up to \$5,250 for full -time employees</li> </ul>
Assistance	professional development		and \$2,625 for part-time employees per year for undergraduate
	•		or graduate degree courses
			<ul> <li>Non-degree reimbursement also available</li> </ul>
Life	The Company offers life insurance	First of the month	<ul> <li>The Company provides 1.0 times base pay coverage up to a</li> </ul>
Insurance	with accidental death and	following one full	maximum of \$150,000
	dismemberment coverage	month of	<ul> <li>Employee may elect up to 4 times base pay additional life</li> </ul>
	(Hartford)	employment	coverage; cost is based on coverage amount and your age
			• Total minimum coverage: \$15,000; Total maximum coverage:
			\$3,000,000. Total coverage over \$1,750,000 requires evidence
			of insurability.
Dependent	This optional benefit allows you to	First of the month	• Employee pays the entire cost of this benefit with after-tax
Life	purchase life insurance for your	following one full	payroll deductions
	spouse or same-gender partner and/or	month of	<ul> <li>May elect up to \$50,000 spouse or same-gender partner and</li> </ul>
	children including same-gender	employment	\$10,000 child coverage
	partner's children		<ul> <li>Spouse's or same-gender partner's coverage cannot exceed</li> </ul>
	(Hartford)		50% of the employee's total life insurance
Flexible	These optional accounts allow you to	First of the month	Employees may contribute a minimum of \$120 and up to \$5,000 to
Spending	set aside before-tax dollars to pay for	following one full	each account annually
Accounts	qualified health care and dependent	month of	
	care expenses	employment	
Group Legal	Offered through ARAG Group	First of the month	After-tax payroll deductions. Provides professional legal services.
		following one full	
		month of employment	
NextEra	NextEra Health & Well-being offers	Immediate	All program offerings may not be available at all locations
Health &	health management programs,		• There may be a charge for some NextEra Health & Well-being
Well-being	including but not limited to on-site		services and programs
	health centers, fitness centers and		
	health promotion, to improve and		
	maintain the health and well-being of		
	our employees		

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Benefit	Overview	Eligibility	Important Information
Executive	Indemnity medical insurance, which	3 employee	Plan is closed, participation has been frozen
Medical	covers 100% of eligible medical expenses for participants and eligible dependents	participants	<ul> <li>A portion of premiums is paid by the participant</li> </ul>
Nonqualified SERP	The nonqualified SERP provides a defined contribution benefit which is designed to (1) make up for the lost Company matching contributions on the 401(k) plan due to IRS limits, and (2) provide Company matching contributions on annual incentive compensation	Officers of the Company	<ul> <li>The nonqualified SERP provides a defined contribution benefit which is designed to (1) make up for the lost Company matching contributions on the 401(k) plan due to IRS limits, and (2) provide Company matching contributions on annual incentive compensation</li> <li>Under the SERP, each defined contribution account is credited annually with phantom NextEra Energy common stock with a value equal to 4.75% of base earnings above IRS limits plus annual incentive compensation. Each such account is also credited annually with additional phantom NextEra Energy common stock with a value based on phantom NextEra Energy common stock with a value based on phantom NextEra Energy common stock with a value based on phantom NextEra Energy</li> </ul>

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FPL Bargaining New Hire Summary of Benefits

Benefit	Overview	Eligibility	Important Information
	CICNIA Or an A and Dhis ADA 1	First of the month	• The company nave the majority of medical
Medical	CIGNA Open Access Flus 400 CIGNA Open Access Plus	following one full	premiums
	-	month of	<ul> <li>Your cost depends upon the plan you select and</li> </ul>
	All plans use the CIGNA Open Access Plus network	employment	the number of covered dependents
	of providers (when you are searching for providers at		<ul> <li>Open Access Plus - \$25/\$45/\$35 copay for in</li> </ul>
	www.cigna.com via the Find a Doctor tab select the		network physician/specialist/chiropractic office
	"Open Access Plus, OA Plus, Choice Fund OA Plus"		visits after \$200 individual /\$600 family
	plan type).		deductible is met; copays for other services
			<ul> <li>Open Access Plus 400 – no PCP required;</li> </ul>
	All plans cover doctor and hospital services,		\$25/\$45/\$35 copay for in network
	prescription drugs (administered by Caremark), and		physician/specialist/chiropractic office visits after
	preventive care. Medical and mental		\$400 individual/\$1,200 family deductible is met;
	health/substance abuse benefits are provided by		80% coinsurance on hospital services
	CIGNA		Prescription Drugs (Caremark)
			Retail - \$5 for generic, \$35 for preferred after \$100
			deductible*; \$50 for non-preferred after \$100
			deductible*; 30 day supply
	<sup>1</sup> if available in home zip code		
			Mail Service- \$10 for generic, \$70 for preferred after
			\$100 deductible*; \$100 for non-preferred after \$100
			deductible*; 90 day supply.
			* This represents the conev after vou have met vour
			annial prescription deductible. The deductible is ner
			convered individual. Therefore each covered person
			has to satisfy a \$100 annual prescription deductible
			each year before the plan will begin paying for his or
			her brand name prescriptions. Once each covered
			member has satisfied his or her annual prescription
			deductible he or she will only have to pay the copay
			amount for a brand name prescription in Tier 2 or Tier

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Benefit	Overview	Eligibility	Important Information
			3. This is a separate deductible from your medical
			plan.
Dental	CIGNA PPO <sup>1</sup> or Out of Area Plan	First of the month	<ul> <li>The company pays the majority of dental</li> </ul>
	DHMO – (CIGNA Dental Care) <sup>1</sup>	following one full	premiums
·		month of	<ul> <li>Your cost depends upon the plan you select and</li> </ul>
		employment	the number of covered dependents
			In-Network for PPO Plan:
			<ul> <li>Preventive services covered at 100%, no</li> </ul>
			deductible
			<ul> <li>Basic services covered at 85%</li> </ul>
	<sup>1</sup> if available in home zip code		<ul> <li>Major services covered at 50%</li> </ul>
			DHMO benefits are based on a copayment and
			benefits schedule
Vision	Vision Coverage	First of the month	In-Network Coverage
	(Superior Vision Services, Inc.)	following one full	<ul> <li>Eye Exam - once every calendar year</li> </ul>
		month of	<ul> <li>Frames - up to \$125, once every other calendar</li> </ul>
		employment	year
			<ul> <li>Lenses - one pair every calendar year</li> </ul>
			Contact Lenses (elective) - up to \$120 (in lieu of
			frames/lenses, one allowance every calendar year)

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Renefit	Overview	Eligibility	Important Information
Datirament	The community Datimement Corringe Dian alloune	First of the month	<ul> <li>Immediate vesting in employee contributions</li> </ul>
Savings Plan	you to contribute up to 50% of your base pay on	following one full	<ul> <li>100% vested in company match following 5 full</li> </ul>
401(k)	a pretax, after-tax or combination basis (up to	month of	years of service (20% per year)
	IRS limits)	employment	• If you are participating. Company match is
			Actomined on following company more in the first 2
	• The company provides up to 4.7.2% match		
	NextEra Energy, Inc. stock		percent you contribute; plus 50 percent on your 4"
	<ul> <li>The plan offers investment options across three</li> </ul>		through 6 <sup>th</sup> percentages; and another 25 percent on
	tiers targeting the novice investor to the more	·	the 7 <sup>th</sup> percentage
	advanced investor		Employee Contribution Company Match
	<ul> <li>Fidelity is the record bener.</li> </ul>	•	Up to 3% of pay 100%
	Due tour rotch un feature for those who will he		4th – 6th% of pav +50%
	• I IC-LAN VARUITUP ICALUIC IOI LIDON WILD WILL DO		7th% of pav +25%
	age JU UL UNCE WILL COULD TUDIE LINE THE THEATHTHE		
	allowed under the plan or the annual pre-tax		
	maximum in the calendar vear		
Pension Plan	Plan provides basic credits toward your cash balance	Immediate	• The company funds the entire cost of the pension
	account based on years of yesting service		nlan
	account based on years of yearing set vive		
			<ul> <li>Employees are 100% vested tollowing 3 tull years</li> </ul>
<u></u>	<ul> <li>6.0% of pensionable carnings</li> </ul>		of continuous service
			<ul> <li>Interest credit, tied to the 1 year Treasury constant</li> </ul>
			maturity (floor of 4%; max of 14%), is applied to
			your Jan. 1 account balance posted quarterly
			<ul> <li>Upon termination, vested employees may elect a</li> </ul>
			distribution of their pension as a lump sum or
			various annuity payment options
Retiree	New hires eligible for retiree health access coverage.	Age 55 with 10	Provides guarantee issue coverage with group rates.
Medical	Provides access to group retiree medical coverage	years of	Employees are eligible for this program once they
Insurance	with premiums paid by the retiree.	continuous service	reach age 55 and have 10 years of continuous service.
			Plan is sponsored by the company but premiums are
			paid in full by the employee
Holidays	11 paid holidays each year -10 fixed / 1 floating	Immediate	

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Vacation Pa		EURIDIIILY	THIPUT CALL TRUCT TRAUM		
	Daid varation hased on length of service	After six months	Vacation schedule		
			ł	up to 80 hours (10 days)	
			$1^{\text{st}} - 4^{\text{th}}$ year $8^{\circ}$	80 hours (10 days)	
				120 hours (15 days)	
				160 hours (20 days)	
	<i></i>		L	200 hours (25 days)	
			* based on hire date		1
Sick Leave Pa	Paid sick leave is available when personal illness or	Immediate	80 hours (10 days) upon hire	in hire	
ini	injury prevents you from working		<ul> <li>Accrue up to 80 hours (</li> </ul>	Accrue up to 80 hours (10 days) each January 1 <sup>st</sup>	
			Maximum sick leave ba	Maximum sick leave bank is 320 hours (40 days)	
Short Term Th	This benefit may replace part of your income if you	After one full	The company will provide income replacement of	income replacement of	
Disability be	become disabled as a result of a non work related	month of	60% - 100% depending on your years of service	your years of service	
ui m	injury or illness and cannot work for periods up to 26 weeks	employment			
Long Term 11	This benefit may replace part of your income if you	First of the month	The company provides you with 60% of coverage at	u with 60% of coverage at	
	have a qualifying disability that prevents you from	following one full	no cost to you and you have	no cost to you and you have the option to purchase the	
	working for over five months	month of	60% + COLA coverage level. Cost is based on age	vel. Cost is based on age	
		employment	and salary.		Т
	If you are adopting a child, this benefit will	Immediate	Up to \$4,000 reimbursed per child	er child	
Assistance re	reimburse eligible expenses				Т
Employee Et	Employee Assistance Program is available to all	Immediate	Offers free initial counseling and referral for	seling and referral for	
Assistance en	employees and family members		further treatment		· · ·
Program			<ul> <li>Family or marital issues, job-related issues,</li> </ul>	ss, job-related issues,	
(EAP)			substance abuse, financ	substance abuse, financial concerns, stress, etc.	
Education T	Tuition assistance is available for professional	Immediate	The Company will pay	The Company will pay up to \$2,400 per year for	
Assistance de	development		undergraduate degree c	undergraduate degree courses and up to \$4,200 for	
			graduate degree courses	SS	
			<ul> <li>Non-degree reimbursement also available</li> </ul>	ment also available	

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Renefit	Overview	Eligibility	Important Information
Life	The company offers life insurance with accidental	First of the month	<ul> <li>The company provides 1.0 times base pay</li> </ul>
Insurance	death and dismemberment coverage	following one full	coverage up to a maximum of \$150,000
	(Hartford)	month of	<ul> <li>Employee may elect up to 4 times base pay in</li> </ul>
		employment	additional life coverage; cost is based on coverage
			amount and your age
			<ul> <li>Total minimum coverage: \$15,000; Total</li> </ul>
			maximum coverage: \$1,750,000
Dependent	This optional benefit allows you to purchase life	First of the month	Employee pays the entire cost of this benefit with
Life	insurance for your spouse or same-gender partner	following one full	after-tax payroll deductions
	and/or children including same-gender partner's	month of	<ul> <li>May elect up to \$50,000 spouse or same-gender</li> </ul>
	children.	employment	partner and \$10,000 child coverage
	(Hartford)		<ul> <li>Spouse's or same-gender partner's coverage</li> </ul>
			cannot exceed 50% of the employee's total life
			insurance.
Flexible	These optional accounts allow you to set aside	First of the month	Employees may contribute a minimum of \$120 up to
Spending	before-tax dollars to pay for qualified health care and	following one full	\$5,000 to each account annually
Accounts	dependent care expenses	month of	
<u>.</u>		employment	
NextEra	NextEra Health & Well-being offers health	Immediate	All program offerings may not be available at all
Health &	management programs, including but not limited to		locations
Well-being	fitness centers and health promotion, to improve and		<ul> <li>There may be a charge for some NextEra Health</li> </ul>
	maintain the health and well-being of our employees		& Well-being services and programs

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 51 Page 1 of 1

Q.

Benefits. Please provide the basis for the Company's cost of each separate current employee benefit (e.g., flat rate per employee, percentage of payroll, claims experience, etc.), and provide the most current known cost rate for each separate benefit and provide the same information for test year costs and rates as used in the development of test year revenue requirements.

A. See Attachment No. 1. Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 51 Attachment No. 1 Page 1 of 2

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Benefit	Cost Basis	Current Cost Rate-2012	Test Year Rate - 2013
Medical (including pharmacy, mental health, substance abuse and EAP)	Based on claims experience, medical/pharmacy trend, increases in administrative fees, anticipated enrolled headcount and adjustments for plan design changes - calculated as per employee per year cost (Note: for bargaining employees this is negotiated with union)	Per Employee Per Year: \$9,084; Total Company Cost: \$89,500,000	Per Employee Per Year: \$9,876; Total Company Cost: \$97,300,000
Dental	Based on claims experience, dental trend, increases in administrative fees, anticipated enrolled headcount and adjustments for plan design changes - calculated as per employee per year cost (Note: for bargaining employees this is negotiated with union)	Per Employee Per Year: \$617, Total Company Cost: \$6,039,218	Per Employee Per Year \$648; Total Company Cost: \$6,340,000
Vision	Insured benefit with employee paying 100% of cost; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered (Note: for bargaining employees this is negotiated with union)	No Cost	No cost included in rate request
Defined contribution (401(k))	Company match is a percent of base pay and is based on the contribution made by the employee: 100% on the first 3% (1-3%) 50% on the next 3% (4th%-6th%) 25% on the next 1% (7th%)	\$30,561,240	\$32,200,000
Defined benefit pension	The defined benefit pension plan has a basic credit which is 4.5% of base pay for the first five years of employment and 6% of base pay for five or more years of service (FPL bargaining receive 6% basic credit regardless of years of service). The pension plan also has an interest credit provision which is a percent (tied to the one year Treasury constant maturities) applied to the January 1 opening account balance of each year. Some employees who were employed on April 1, 1997, were over the age of 60 it this date and are still employed and under the age of 60 receive transition credits which are a percent of base pay.	(\$45,080,196)	(\$38,641,000)
Short-term disability	Administrative costs paid to the third party administrator which is a per employee per month fee.	\$303,000 \$2.11 per eligible employee	\$298,000 \$2.11 per eligible employee
Family Medical Leave Act (FMLA)	Administrative costs paid to the third party administrator which is a per employee per month fee.	\$292,817 \$2.11 per eligible employee	\$308,000 \$2.11 per eligible employee

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 51 Attachment No. 1 Page 2 of 2

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Benefit	Cost Basis	Current Cost Rate-2012	Test Year Rate - 2013
Long-term disability	Insurance premiums payable to third party insurer for the income replacement benefit which is determined based on eligible compensation. Additionally, actuarially determined costs are reflected for the self-insured medical costs (and other required benefits) under ASC-712.	\$5,600,000	\$6,125,000
		0.425% or 0.603% with COLA adj per \$1 eligible monthly base compensation - Income Replacement	0.425% or 0.603% with COLA adj per \$1 eligible monthly base compensation - Income Replacement
Adoption assistance	Flat dollar amount budgeted based on anticipated volume of adoption requests assuming \$4,000 reimbursement for each adoption.	\$40,000	\$40,000
Education assistance	Flat dollar amount based on prior year experience with utilization of the program by employees.	000'05/\$	\$\$50,000
Life insurance	Company provided life insurance utilizes base pay times a rate negotiated with the third party insurer.	\$1,533,000	\$1,645,000
		\$0.15 per \$1,000 base pay	\$0.15 per \$1,000 base pay
Dependent life insurance	Insured benefit with employee paying 100% of cost, plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered (Note: for bargaining employees this is negotiated with union)	No Cost	No cost included in rate request
Group legal	Insured benefit with employee paying 100% of cost; plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee (Note: for barzaining employees this is negotiated with union)	No Cost	No cost included in rate request
NextEra health & well-being programs	proved the	\$3,417,913	\$3,487,610
Executive medical	Insured benefit: plan design and premiums are negotiated with third party insurer - flat premium per enrolled employee based on dependents covered.	\$223,576	\$228,056
Non-qualified supplemental executive retirement plan (SERP)	Defined benefit pension based upon benefit formula similar to tax qualified pension plan with an alternative pay definition that includes bonus. Gross benefit under defined benefit SERP is calculated and then offset for benefits payable from the tax qualified plan. Defined contribution plan reflecting company match benefit for salary and annual incentive in excess of the annual compensation limits.	\$6,847,273	\$6,021,317

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 52 Page 1 of 1

### Q.

For any benefit costs charged by, or allocated to FPL, please provide the monthly level of each separate benefit cost broken down between expensed, capitalized and other for 2009, 2010, 2011 and 2012 to date with annual totals.

### А.

FPL is interpreting this request to ask for benefits charged by FPL to affiliates.

Benefits applied to payroll charged to affiliates, either directly or through allocation, do not carry the designation of expensed, capitalized, or other. Therefore, the breakdown of benefit allocations charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of benefits directly charged or allocated by benefit account classification. Below is a description of the data being provided:

For benefits charged to affiliates prior to June 30, 2011, the available data is for total benefits applied to payroll directly charged to affiliates. Attachment No. 1 includes total benefits applied to payroll directly charged to affiliates for 2009, 2010, and the six months ended June 30, 2011.

For benefits charged to affiliates by benefit account after the implementation of SAP on July 1, 2011:

- o Attachment No. 2 includes overheads applied to direct charges and service fee payroll by benefit account by month charged to affiliates. These amounts are reflected as negative amounts since they are decreasing expense on FPL's books.
- o Attachment No. 3 includes overheads applied to affiliate management fee (AMF) payroll by benefit account by month.
- Attachment No. 4 includes overheads applied to direct charge payroll by benefit account by month charged by affiliates.

Benefit expenses allocated to FPL by NextEra Energy, Inc. are described and detailed on MFR C-35.

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 to date (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 52 Attachment No. 1 Page 1 of 2

FPL Total Benefits Applied to Direct Charged Payroll 2009, 2010, and Six months ending June 30, 2011

#### **Budget 3 Years Trend**

Select a BRC	R10000
Current Fiscal Year (Single Value Entry, Mandat	2011
Version	Actual version
Select Expense Types	Empty Demarcation
Current User	JWN0M9Z
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Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 52 Attachment No. 1 Page 2 of 2

# **Budget 3 Years Trend**

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BRC		EAC		Actual version 2011	2010	Actual version 2009
		Result			\$ 547,045	\$ 661,593
	December	920	APPLIED PENSION & WE		\$ 540,914	\$ 573,478
		Result			\$ 540,914	\$ 573,478
<u></u>	Total	920	APPLIED PENSION & WE	\$ 3,502,440	\$ 6,675,120	\$7,018,313
		Result		\$ 3,502,440	\$ 6,675,120	\$ 7,018,313

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 52 Attachment No. 2 Page 1 of 1

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<b>Overheads Applied to</b>	<b>Direct Cha</b>	rood and	Service	Foo Pav	roll
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For the six months en	dina Decen	nber 31.	2011		
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# Summary Transactions: CO (CC/IO/PS) Detail (A)

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	Account	······································	JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Overall Result	
laan <sup>ta</sup> n 171	8100073	Benefits - FPLE	\$ (314)	\$ (523)	\$ (358)	\$ (703)	\$ (515)	\$ (830)	\$ (3,243)	
et. Les	8100075	Benefits - Project Mgmt	\$ (57)	\$ (97)	\$ (90)	\$ (97)	\$ (95)	\$ (67)	\$ (503)	
н.,	8100210	FPL Funded Welfare	\$ (290,759)	\$ (336,984)	\$ (343,151)	\$ (331,158)	\$ (363,436)	\$ (301,673)	\$ (1,967,161)	
	8100211	FPL Unfunded Service Cost	\$ (116,605)	\$ (135,143)	\$ (137,617)	\$ (62,898)	\$ (69,028)	\$ 66,148	\$ (455,143)	
	8100257	FPL Unfunded Benefits Costs	\$ 171,136	\$ 198,343	\$ 201,974	\$ 221,364	\$ 242,941	\$ 248,342	\$ 1,284,101	
	8110073	Benefits - FPLE	\$ (11)	\$ (27)	\$ (302)	\$ (90)	\$ (7)	\$ (11)	\$ (448)	
	8110075	Benefits - Project Mgmt	\$ (5)	\$ (9)	\$ (8)	\$ (9)	\$ (8)	\$ (6)	\$ (45)	
	8110210	FPL Funded Welfare	\$ (19,195)	\$ (25,042)	\$ (25,007)	\$ (25,483)	\$ (21,353)	\$ (20,116)	\$ (136,196)	
	8110211	FPL Unfunded Service Cost	\$ (7,698)	\$ (10,043)	\$ (10,029)	\$ (4,840)	\$ (4,200)	\$ 4,411	\$ (32,399)	
	8110257	FPL Unfunded Benefits Costs	\$ 11,298	\$ 14,739	\$ 14,719	\$ 17,035	\$ 14,219	\$ 16,560	\$ 88,569	
	8120073	Benefits - FPLE	\$ (8)	\$ (22)	\$ (299)	\$ (71)	\$ (3)	\$ (4)	\$ (409)	
	8120210	FPL Funded Welfare	\$ (112,145)	\$ (159,272)	\$ (149,374)	\$ (198,328)	\$ (193,251)	\$ (152,356)	\$ (964,725)	
	8120211	FPL Unfunded Service Cost	\$ (44,974)	\$ (63,874)	\$ (59,904)	\$ (37,669)	\$ (36,849)	\$ 33,407	\$ (209,864)	
	8120257	FPL Unfunded Benefits Costs	\$ 66,007	\$ 93,745	\$ 87,919	\$ 132,574	\$ 129,125	\$ 125,422	\$ 634,791	
	Overall Result		\$ (343,330)	\$ (424,208)	\$ (421,529)	\$ (290,372)	\$ (302,463)	\$ 19,227	\$ (1,762,675)	per en setter i

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 52 Attachment No. 3 Page 1 of 1

	onths ending Decemb	er 31, 201	1	) Payroll					
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Account		JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Result	
8110073	Benefits - FPLE	\$ (320)	\$ (533)	\$ (365)	\$ (704)	\$ (525)	\$ (846)	\$ (3,294)	
3110075	Benefits - Project Mgmt	\$ (62)	\$ (106)	\$ (98)	\$ (105)	\$ (104)	\$ (73)	\$ (547)	
3110210	FPL Funded Welfare	\$ (227,904)	\$ (258,875)	\$ (269,178)	\$ (268,567)	\$ (301,278)	\$ (245,587)	\$ (1,571,388)	
3110211	FPL Unfunded Service Cost	\$ (91,398)	\$ (103,819)	\$ (107,950)	\$ (51,010)	\$ (57,222)	\$ 53,850	\$ (357,549)	:, :
8110257	FPL Unfunded Benefits Costs	\$ 134,141	\$ 152,370	\$ 158,434	\$ 179,525	\$ 201,391	\$ 202,171	\$ 1,028,032	
0110201 1				\$ (219,158)	\$ (140,860)	\$ (157,738)	\$ 9,516	\$ (904,747)	

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 52 Attachment No. 4 Page 1 of 1

# FPL Overheads on Payroll Directly Charged to FPL from Affiliates For the six months ending December 31, 2011

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Account		JUL 2011	AUG 2011	SEP 2011	OCT 2011	NOV 2011	DEC 2011	Result	
8110073	Benefits - FPLE	\$ 21,674	\$ 26,395	\$ 32,509	\$ 31,979	\$ 25,333	\$ 24,877	\$ 162,767	- hies
8110074	Benefits - PMI	\$ 209	\$ 635	\$ 300	\$ 299	\$ 392	\$ 293	\$ 2,128	ablie
8110075	Benefits - Project Mgmt	\$ 2,530	\$ 4,886	\$ 4,820	\$ 4,007	\$ 5,414	\$ 5,272	\$ 26,930	
8110076	Benefits - FPL Group Res	\$3	\$2	\$ 1,631	\$ 207	\$ 259	\$ 124	\$ 2,226	
8110077	Benefits - OSI		\$ 427	\$ 106				\$ 533	
8110079	Benefits - Seabrook		\$ 276	\$ 340	\$ 107	\$ 4,458	\$ 4,398	\$ 9,580	
8110115	Benefits - Duane Arnold	\$ 249						\$ 249	
8110127	Benefits Point Beach	\$ 683	\$ 1,185	\$ 951	\$ 1,147	\$ 1,241	\$ 1,860	\$ 7,067	
8110155	Benefits - Lone Star Transmission			\$ 56				\$ 56	1 e
8110255	ES Funded Welfare	\$ 5,765	\$ 9,037	\$ 6,544	\$ 5,881	\$ 5,598	\$ 5,546	\$ 38,372	
Overall Result		\$ 31,112	\$ 42,843	\$ 47,257	\$ 43,628	\$ 42,697	\$ 42,371	\$ 249,908	

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 52- Supplemental Page 1 of 1

### Q.

For any benefit costs charged by, or allocated to FPL, please provide the monthly level of each separate benefit cost broken down between expensed, capitalized and other for 2009, 2010, 2011 and 2012 to date with annual totals.

### А.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. See below for requested information for year-to-date March 2012.

Benefits applied to payroll charged to affiliates, either directly or through allocation, do not carry the designation of expensed, capitalized, or other. Therefore, the breakdown of benefit allocations charged to others is not available in the requested format. Notwithstanding the above, FPL is providing, to the extent available, the breakdown of benefits directly charged or allocated by benefit account classification. Below is a description of the data being provided:

For benefits charged to affiliates by benefit account for the period January thru March 2012:

- Attachment No. 1 shows overheads applied to direct charges and service fee payroll by benefit account by month charged to affiliates. These amounts are reflected as negative amounts since they are decreasing expense on FPL's books.
- o Attachment No. 2 shows overheads applied to affiliate management fee (AMF) payroll by benefit account by month.
- o Attachment No. 3 shows overheads applied to direct charge payroll by benefit account by month charged by affiliates.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 52- Supplemental Attachment No. 1 Page 1 of 1

# FPL Overheads Applied to Direct Charged and Service Fee Payroll For the three months ending March 31, 2012

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			JAN 2012- MAR 2012				
	Account		JAN 2012	FEB 2012	MAR 2012	Overall Result	
	8100073	Benefits - FPLE	\$ (331)	\$ (504)	\$ (269)	\$ (1,104)	
: ···	8100075	Benefits - Project Mgmt	\$ (220)	\$ (234)	\$ (61)	\$ (515)	
	8100210	FPL Funded Welfare	\$ (374,401)	\$ (326,243)	\$ (361,521)	\$ (1,062,165)	
	8100211	FPL Unfunded Service Cost	\$ (146,563)	\$ (127,711)	\$ (141,521)	\$ (415,794)	
	8100257	FPL Unfunded Benefits Costs	\$ 211,583	\$ 184,368	\$ 204,304	\$ 600,255	ą
	8110073	Benefits - FPLE	\$ (30)	\$ (465)	\$ (394)	\$ (889)	1
	8110075	Benefits - Project Mgmt	\$ (8)	\$ (13)	\$ (7)	\$ (28)	÷
	8110210	FPL Funded Welfare	\$ (20,307)	\$ (21,667)	\$ (26,222)	\$ (68,196)	
	8110211	FPL Unfunded Service Cost	\$ (7,949)	\$ (8,482)	\$ (10,089)	\$ (26,520)	
	8110257	FPL Unfunded Benefits Costs	\$ 11,476	\$ 12,244	\$ 14,899	\$ 38,620	
	8120073	Benefits - FPLE	\$ (26)	\$ (429)	\$ (367)	\$ (822)	
	8120210	FPL Funded Welfare	\$ (167,908)	\$ (181,502)	\$ (201,131)	\$ (550,541)	
	8120211	FPL Unfunded Service Cost	\$ (65,729)	\$ (71,051)	\$ (78,558)	\$ (215,338)	
	8120257	FPL Unfunded Benefits Costs	\$ 94,889	\$ 102,572	\$ 113,744	\$ 311,205	÷,
1.1	Overall Result		\$ (465,524)	\$ (439,117)	\$ (487,191)	\$ (1,391,832)	

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 52- Supplemental Attachment No. 2 Page 1 of 1

# FPL Overheads Applied to Affiliate Management Fee (AMF) Payroll For the three months ending March 31, 2012

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	Table					
			Amount JAN 2012- MAR 2012			
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	Account		JAN 2012	FEB 2012	MAR 2012	Result
	8110073	Benefits - FPLE	\$ (334)	\$ (486)	\$ (256)	\$ (1,076)
	8110075	Benefits - Project Mgmt	\$ (228)	\$ (247)	\$ (68)	\$ (543)
	8110210	FPL Funded Welfare	\$ (314,707)	\$ (259,833)	\$ (296,163)	\$ (870,703)
	8110211	FPL Unfunded Service Cost	\$ (123,195)	\$ (101,714)	\$ (115,936)	\$ (340,844)
	8110257	FPL Unfunded Benefits Costs	\$ 177,849	\$ 146,838	\$ 167,369	\$ 492,055
	8120210	FPL Funded Welfare			\$ (2,548)	\$ (2,548)
	8120211	FPL Unfunded Service Cost			\$ (998)	\$ (998)
	8120257	FPL Unfunded Benefits Costs	1		\$ 1,440	\$ 1,440
	Overall Result		\$ (260,615)	\$ (215,443)	\$ (247,159)	\$ (723,217)
		an disa kasa ing bir tata				

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 52- Supplemental Attachment No. 3 Page 1 of 1

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# FPL Overheads on Payroll Direct Charged by Affiliates For the three months ending March 31, 2012

Chart Filter Information

Sector and the second of the

able						
		Amount				
		JAN 2012-				
		MAR 2012	a there does not			
	Inputs/Outputs	Inputs	· .			
Account	·	JAN 2012	FEB 2012	MAR 2012	Result	
8110073	Benefits - FPLE	\$ 22,488	\$ 39,374	\$ 26,249	\$ 88,111	
8110074	Benefits - PMI	\$ 418	\$ 579	\$ 317	\$ 1,314	
8110075	Benefits - Project Mgmt	\$ 7,902	\$ 5,973	\$ 4,863	\$ 18,737	
8110076	Benefits - FPL Group Res	\$ 53	\$ 22	\$ 83	\$ 158	l.
8110079	Benefits - Seabrook	\$ 4,699	\$ 2,782	\$ 3,004	\$ 10,485	1::
8110115	Benefits - Duane Arnold	\$ 321	\$ 3,328	\$ 3,123	\$ 6,772	l :
8110127	Benefits Point Beach	\$ 2,176	\$ 4,564	\$ 3,023	\$ 9,763	
8110155	Benefits - Lone Star Transmission	\$ 43			\$ 43	
8110255	ES Funded Welfare	\$ 5,942	\$ 5,928	\$ 7,680	\$ 19,550	
Overall Result		\$ 44,042	\$ 62,550	\$ 48,342	\$ 154,933	1

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 53 Page 1 of 1

### Q.

Pensions. Please provide the level of FPL's current accumulated pension plan over funding (if any) and explain any how such amounts (of over funding) are treated for ratemaking purposes, and why.

### A.

As of December 31, 2011, the fair value of the NextEra Energy, Inc.'s (NEE) qualified pension plan assets exceeded the benefit obligation by \$1.021 billion. Accordingly, the expected return on assets component of the net periodic pension cost exceeded all other components and resulted in net periodic benefit income allocable to FPL. This net periodic benefit income allocated to FPL from NEE is recorded as a credit to pension expense (FERC Account 926) and a debit to the deferred pension debit (FERC Account 186). The total cumulative amount in FERC Account 186 as of December 31, 2011 was \$1.088 billion. For ratemaking purposes, this deferred pension debit is included in working capital as it reflects the savings passed on to customers through the realization of pension income vs. pension expenses as would otherwise result absent the plans funded position. This rate making treatment is consistent with guidance in ASC 715 - Compensation-Retirement Benefits and the Commission's decision in Order No. PSC-94-0147-FOF-PU, Docket No. 881170.

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 56 Page 1 of 1

## Q.

Uncollectables. For FPL please provide the following annual jurisdictional data related to uncollectible accounts for 2009, 2010, 2011 and 2012 to date.

- a. bad debt expense
- b. bad debt write-offs
- c. collections of written-off accounts
- d. billed revenues

### А.

Below is the information requested for the period of 2009 to 2011. Please note that billed revenues are comprised of total sales of electricity, excluding sales for resale.

FPSC Jurisdictional	2009	2010	2011
Uncollectible Accounts Expense	30,473,083	15,474,181	7,192,510
Write-Offs	28,181,829	18,682,993	16,594,672
Cash Collections on accounts previously written off	14,586,518	14,429,701	13,362,790
Billed Retail Electric Revenues	11,543,552,221	9,812,194,072	10,230,347,776

Consistent with FPL's obligations to the Securities and Exchange Commission, the information requested for 2012 actuals (i.e. actuals for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 56- Supplemental Page 1 of 1

## Q.

Uncollectables. For FPL please provide the following annual jurisdictional data related to uncollectible accounts for 2009, 2010, 2011 and 2012 to date.

- a. bad debt expense
- b. bad debt write-offs
- c. collections of written-off accounts
- d. billed revenues

# А.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. Also, please note that in FPL's original response, the amounts reported for uncollectible accounts expense for 2009 and 2010 were incorrectly reported. The correct amounts are reflected in FPL's revised response below along with the requested information for year-to-date March 2012.

								YTD
		2009		2010		2011		Mar-12
Uncollectible Accounts Expense	\$	30,274,628	\$	14,919,221	\$	7,192,510	\$	129,027
Write-offs, net of recoveries		28,181,829		18,682,993		16,594,672		3,168,494
Billed Retail Electric Revenues	11,5	43,552,221	9,	812,194,072	1	0,230,347,776	2,	135,273,007
Cash Collections on accounts previously written off		14,586,518		14,429,701		13,362,790		3,784,595

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 58 Page 1 of 1

Q.

Revenues. For FPL please provide the number of customers, by rate class, by month, for the historic test year and those projected for the test year ending December 31, 2013.

А.

Attachment No. 1 provides the number of customers by month for the historic and test years.

# Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 58 Attachment No. 1 Page 1 of 2

						2011	rage	e I 01 2				-
Rate Class	January	February	March	April	May	June	<u>July</u>	August	September	October	November	December
CILC-1D	336	336	337	336	337	336	334	332	331	331	331	331
CILC-1G	103	103	101	102	102	103	103	104	104	104	104	104
CILC-1T	18	18	18	18	18	18	18	18	17	17	17	17
_	395,819		397,325	397,898	398,543	399,196	399,722	400,353	400,353	400,665	401,041	401,540
GSĊÚ-1	4,680		4,525	4,445	4,353	4,261	4,180	4,087	4,000	3,933	3,867	3,798
	101,767	101,252	101,006	101,173	101,359	101,463	101,459	101,377	101,201	101,127	101,096	100,746
GSLD(T)-1	3,169		3,188	3,195	3,188	3,162	3,149	3,157	3,140	3,105	3,095	3,059
GSLD(T)-2	143		143	142	146	147	146	146	148	148	150	150
T)-3	ω		œ	8	8	æ	œ	ω	œ	7	7	7
ISST-1(D)	·	1	·	4	ı	•	I	ı	·	ı	ı	• • •
E	•		ı	ı	ı	•	·		ı	ı	ı	<b>-</b> -
	23	23	23	23	23	23	23	23	23	23	23	23
	6,145	6,129	6,123	6,117	6,098	6,093	6,066	6,062	6,047	6,036	6,010	6,011
	189	189	189	189	189	188	188	188	187	187	187	186
	4,011,469	4,017,863	4,024,418	4,027,437	4,026,275	4,025,162	4,025,106	4,025,279	4,021,236	4,021,942	4,024,092	4,028,886
	8,296	8,302	8,306	8,307	8,308	8,311	8,317	8,325	8,330	8,344	8,355	8,366
SL-2	842	842	842	842	842	845	846	847	848	849	857	858
~	4	4	4	4	4	4	4	4	4	4	4	4
	13	13	13	13	13	13	13	13	13	13	15	15
	4,533,024	4,539,384	4,546,569	4,550,249	4,549,806	4,549,333	4,549,682	4,550,323	4,545,990	4,546,835	4,549,251	4,554,101
												•

\_

-		December	331	104	18	418,041	4,465	105,984	3,296	151	2	ı	I	26	5,966	185	4,099,731	8,733	896	4	13
		November	331	104	18	417,390	4,459	105,833	3,294	152	7	ı	ı	26	5,969	185	4,095,756	8,718	895	4	13
No. 58 0. 1		October	331	104	18	416,735	4,453	105,672	3,288	151	7	ı	ł	26	5,972	185	4,092,309	8,704	893	4	13
Interrogatory No. 58 Attachment No. 1 Page 2 of 2	age 4 01 4	September	331	104	18	416,076	4,446	105,526	3,284	151	2	ı	•	26	5,975	186	4,089,927	8,691	891	4	13
	-	August	331	104	18	415,418	4,439	105,366	3,280	151	7	ı	,	26	5,978	186	4,088,063	8,676	890	4	13
	3	<u>July</u>	331	104	18	414,751	4,432	105,207	3,275	151	7	,	ı	26	5,981	186	4,082,998	8,662	888	4	13
	2013	June	331	104	18	414,072	4,425	105,044	3,270	151	7	ı		26	5,984	186	4,079,653	8,647	886	4	13
		<u>May</u>	331	104	18	413,401	4,419	104,889	3,265	151	7	I	ı	26	5,987	186	4,077,429	8,632	885	4	13
		April	331	104 104	18	412,732	4,412	104,733	3,261	151	7	ı	,	26	5,990	186	4,075,182	8,618	883	4	13
		March	331	104	18	412,078	4,405	104,587	3,257	151	7	ſ	ı	26	5,993	186	4,071,586	8,605	881	4	13
		February									2						4,065,643	8,591	879	4	13
		January	331	104	18	410,796	4,392	104,279	3,248	151	7	ł	•	26	5,999	186	4,060,218	8,576	878	4	13

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 58 Attachment No. 1 4,599,226 4,605,453 4,612,232 4,616,651 4,619,747 4,622,821 4,627,034 4,632,950 4,635,656 4,638,865 4,643,154 4,647,951

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 59 Page 1 of 1

Q.

Injuries and Damages. State the amount of FPL's injuries and damages expense for 2009, 2010, 2011 and 2012 to date.

A. 2009 \$10,111,839 2010 \$14,391,154 2011 \$13,000,066

Consistent with FPL's obligations to the U.S. Securities and Exchange Commission, the information requested for 2012 to date (i.e., actuals for 1st Quarter 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 59- Supplemental Page 1 of 1

**Q**.

Injuries and Damages. State the amount of FPL's injuries and damages expense for 2009, 2010, 2011 and 2012 to date.

А.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. The amount of injuries and damages expense for year-to-date March 2012 is \$3,758,564.

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 60 Page 1 of 1

Q.

Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar year 2009, 2010, 2011 and 2012 to date. Indicate the accounts and amounts in which each item of insurance is recorded.

А.

See Attachment No. 1 for requested information for 2009 through 2011, and the 2013 Test Year. Consistent with FPL's obligations to the U.S. Securities and Exchange Commission, the information requested for 2012 actuals (i.e. for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012. In addition, for amounts associated with medical and dental insurance, please see MFR C-35.

			Florida Power & Ligh Docket No. 120015-EI OPC's Second Set of 1 Interrogatory No. 60 Attachment No. 1 Page 1 of 1	Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 60 Attachment No. 1 Page 1 of 1
Acct 924 - Property Insurance Expense Description	2009	2010	2011	2013 Test year
Property Insurance				
Been instrument Other	6 E11 777 60	7 610 837 83	8 400 970 30	10 630 E08 M
Propinsurance-Omer Propinsurance-PSL/PTN	6,341,212.05 8.416.680.73	7,924,585,00	0,433,670.39 7.619.703.64	9.603.209.00
Property Ins Nuclear Outage-PSL/PTN	2,172,616,93	2,173,261.82	2,126,557.57	2,288,623.00
FMPA and Participation Agreement Reimb	1,084,173.79	(304,096.51)	(69,418.90)	•
Nucl Outage distribution refund-PSL/PTN	(4,629,325.04)	•	(3,237,258.00)	•
	(0,042,040.30) 321,678.10	806,236,38	571,221.16	
Prop insurance-Aircraft	210,720.26	17,372.17	•	•
Prop insurance-Crime	208,436.62	188,513.57	178,153,19 258 140 12	183,179.00
Otor riagree Other miscellaneous (items less than \$100K)	48,294.20	- 10,977.66	56,908.14	
Total	7,732,001.98	18,436,682.92	11,389,468.32	22,704,609.00
Acct 925 - Liability Insurance Premiums				
Evranse Dascrintion	2000	2010	2011	2013 Tast voar
	222			
Liability Insurance				
Liability insuranc <del>o</del> -Excess	5,135,231.00	5,291,503.00	5,645,822.00	7,162,464.00
Liability insurance-D&O Liability insurance-DSL/DTN	3,033,245.00	2,815,502.03	2,623,203.22 7 680 366 77	2,781,173.00
Liability insurance-Fiduciany	318,728.54	308,301,66	275,642.47	282,103.00
Worker's Comp				
Premium	7,839,304.17	7,899,270.52	7,394,907.14	7,540,123.00
Admin Costs	1,860,142.13	1,787,604.22	869,452.16	•
parintupt Carriers Auj Payroll OH Loading	(1,948,216.82)	(1,470,093.51)	(896,968.45)	
Employee Self Ins Reserve Adj Affiliate Management Fee	(405,960.85) (235,505.85)	(485,134.00) (219,847.45)	(330,635.43) (160,485.12)	
Other miscellaneous (items less than \$100K)	(165,296.61)	(186,758.12)	(69,998.20)	(34,742.00)
Total	16,814,418.23	18,437,631.45	17,611,680.75	20,312,999.00
Acct 926				
<u>Expense Description</u>	2009	2010	2011	2013 Test year
Life Insurance & Long Term Disability	1,397,798.51	1,447,419.53	4,940,728.83	5,245,000.00
Total	1,397,798.51	1,447,419.53	4,940,728.83	5,245,000.00
Grand Total	25,944,218.72	38,321,733.90	33,941,877.90	48,262,608.00

Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 60- Supplemental Page 1 of 1

### Q.

Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar year 2009, 2010, 2011 and 2012 to date. Indicate the accounts and amounts in which each item of insurance is recorded.

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. See Attachment No. 1 for the requested information for year-to-date March 2012, except for medical and dental insurance. The year-to-date amounts for medical and dental insurance as of March 2012 are \$20,423,121 and \$1,309,546, respectively.

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 60- Supplemental Attachment No. 1 Page 1 of 1 YTD March 2012	2,207,311.12 1,894,084.56 536,864.64 137,361.20 43,948.11 80,707.74	4,900,277.37	YTD March 2012	1,415,333.31 627,909.61 915,442.95 66,514.25	1,785,064.80 87,251.39 (239,032.68) 25,077.61 91,088.48	2,173.51 4,776,823.23	YTD March           2012           1,326,113.53           1,326,113.53           11,003,214.13
FERC Acct 924 - Property Insurance Expense Description	Property Insurance Prop insurance-Other Prop insurance-PSL/PTN Property insurance - Storm Prop insurance-Crime Orot Flagler	Total	FERC Acct 925 - Liability Insurance Premiums <u>Expense Description</u> Liability Insurance	Liability insurance-Excess Liability insurance-D&O Liability insurance-PSL/PTN Liability insurance-Fiduciary	Worker's Comp Premium Admin Costs OUC & FMPA Reimbursement Bankrupt Carriers Adj Payroll OH Loading	Other miscellaneous (items less than \$25K) Total	FERC Acct 926 Expense Description Life Insurance & Long Term Disability Total Grand Total

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Florida Power & Light Company Docket No. 120015-El OPC's Second Set of Interrogatories Interrogatory No. 61 Page 1 of 1

**Q**.

Miscellaneous Expenses. Please provide a detailed listing of FPL's miscellaneous expenses for the 2011 historical year.

А.

Attachment No. 1 contains detail listing of miscellaneous expenses for the 2011 historical period.

Florida Power & Light Company Docket No. 120015-E1 OPC's Second Set of Interrogatories Interrogatory No. 61 Attachment No. 1 Page 1 of 26

> Miscellaneous Expense 2011 Totals By Date Range & Source

Walker; January - June

	1
2,540.50	930.490
6,999,959.83	930.260
4,336,962.60	930.200

11,339,462.93

SAP / BW; July - December

930.200 15,704,289.44

15,704,289.44

27,043,752.37

Total

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 61 Attachment No. 1 Page 2 of 26

> BUCS DISTRIBUTION 2294-90-000.010-001 2480-90-000.140-020 2480-90-000.140-020 3363-92-000.350-025 0073-90-000.400-025 1311-90-000.150-025 4552-92-000.210-053 2480-90-000.230-602 2480-90-000.256-602 2480-90-000.230-602 2480-90-000.257-602 7779-90-000.252-602 2480-90-000.256-602 2480-90-000.257-602 7779-90-000.230-602 2480-90-000.254-602 2480-90-000.253-602 2480-90-000.253-602 2480-90-000.230-602 2480-90-000.210-602 2480-90-000.254-602 7779-90-000.254-602 2480-90-000.210-602 2480-90-000.252-602 2480-90-000.254-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.290-602 2480-90-000.210-602 2480-90-000.251-602 2480-90-000.257-602 2480-90-000.256-602 7779-90-000.210-602 2480-90-000.257-602 2480-90-000.254-602 2480-90-000.230-602 2480-90-000.230-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.290-602 2480-90-000.230-602

2480-90-000.230-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.210-602 2480-90-000.254-602 2480-90-000.210-602 2480-90-000.210-602

2480-90-000.210-602 0000-0-000.000-000 0000-0-000.000-000 0000-0-000.000-000 0000-0-000.000-000 0000-0-000.000-000 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025

			Accoun		Amount				
			Accoun	930.200	4,336,962.0	50			
				930.260 930,490	6,999,959.1				
			Total	930.490	2,540. 11,339,462.5				
DATE	ACCOUNT	PLANT ACCT		.OCN	AMOUNT	GROUP		EAC	DESCRIPTION
201101	930.2	O O		1	3,250.00	GROUP CV	SRC 52450		Jan-June2011MemDue FLORIDA COUNCIL OF 11900001096
201101	930.2	0		20	125.00	cv	52450	682	PRINCE BRYANTTK PRINCE BRYANTTK 1900003422
201101 201101	930.2	0		20	10,000.00	cv	52450		THE CENTER FOR CORPOTHE CENTER FOR CORPO1900005959
201101	930.2 930.2	0		25 25	146.33 3,686.34	CV CV	52450 52450		
201101	930.2	0		25	5,588.93	cv	52450		
201101	930.2	0		53	1.16	CV	52450		ALLIEDBARTON SECURITALLIEDBARTON SECURITO016316529
201101 201101	930.2 930.2	0		53 53	68.47 76.94	CV CV	52450 52450		Dec2010-ConferCalls US BANK NATIONAL ASS1900006191 Dec2010-BoardDinner US BANK NATIONAL ASS1900003991
201101	930.2	ō		53	84.00	CV	52450		Dec2010-Transportati/AMES L CAMAREN 1900000110
201101	930.2	0		53	244.51	cv	51450		
201101 201101	930.2 930.2	0		53 53	313.20 592.14	CV CV	52450 52450		JułyOctDec10-TaxiFeeSHERRY S BARRAT 1900002037 BODThermoNotePads US BANK NATIONAL ASS1900002036
201101	930.2	ō		53	2,000.00	cv	52450		AC(EarningsJan24,11)MICHAEL H THAMAN 1900007744
201101	930.2	0		53	2,000.00	cv	52450		·····
201101 201101	930.2 930.2	0		53 53	2,000.00 2,000.00	CV CV	52450 52450		AC(EarningsJan24,11)TONI JENNINGS 1900007740 AC(EarningsJan24,11)JAMES L CAMAREN 1900007738
201101	930.2	ő		53	7,750.00	cv	52450		1stQTARetiredDirFee EDGAR H PRICE JR 1900001045
201101	930.2	D		53	8,000.00	cv	52450		····•• · · · · · · · · · · · · · · · ·
201101 201101	930.2 930.2	0		53 53	10,000.00 12,500.00	CV CV	52450 52450		1stQTRRetainer-NEEB TONI JENNINGS 1900001030 1stQTRRetainer-NEEB SHERRY S BARRAT 1900000994
201101	930.2	ő		53	12,500.00	cv	52450		
201101	930.2	0		53	12,500.00	cv	52450	745	1stQTRRetainer-NEEB JAMES L CAMAREN 1900001016
201101	930.2	0		53	12,500.00	CV	52450		1stQTRRetainer-NEEB KENNETH & DUNN 1900001018
201101 201101	930.2 930.2	0		53 53	12,500.00 12,500.00	cv cv	52450 52450		1stQTRRetainer-NEEB WILLIAM H SWANSON 1900001034 1stQTRRetainer-NEEB HANSEL E TOOKES # 1900001038
201101	930.2	ō		53	15,000.00	cv	52450		1stQTRRet2011&GNCC J HYATT BROWN 1900001014
201101	930.2	0		53	15,000.00	cv	52450		1stQTRRet2011&CCC / BRIAN FERGUSON 1900001025
201101 201101	930.2 930.2	0		53 53	15,000.00 16,250.00	CV CV	52450 52450		1stQTRRet2011&FICC_RUDY E SCHUPP 1900001032 1stQTRRet2011&ACC_MICHAEL H THAMAN 1900001037
201101	930.2	ő		602	25.00	cv	52450		PALM BEACH COUNTY PALM BEACH COUNTY 1900007786
201101	930.2	0		602	40.00	cv	52450		MEMBERSHIP DUES/RAD LEADERSHIP MANATEE A1900000847
201101 201101	930.2 930.2	0		602 602	75.00 80.00	CV CV	52450 52450		
201101	930.2	0		602 602	89.10	cv	52450		
201101	930.Z	a		602	100.00	cv	52450	682	2011 Annual Dues/RADMANATEE TIGER BAY CL1900000664
201101	930.2	0		602	100.00	CV CV	52450		MEMBERSHIP / JIW USELESS ANIMAL FARM 1900002367
201101 201101	930.2 930.2	0 0		602 602	100.53 110.00	cv cv	52450 52450		KISELEWSKI D.L. KISELEWSKI D.L. 1900006025 BBC MEMBERSHIP/LGS TITUSVILLE CHAMBER 01900002692
201101	930.2	0		602	150.00	cv	52450	682	
201101	930.2	0		602	150.00	cv	52450		
201101 201101	930.2 930.2	0 0		602 602	190.05 200.00	cv cv	52450 52450		
201101	930.2	0		602	225.00	cv	52450		
201101	930.2	0		602	237.39	CV	52450		
201101 201101	930.2 930.2	0 0		602 602	250.00 340.00	cv cv	52450 52450		CUBAN AMERICAN NATIOCUBAN AMERICAN NATIO 1900001630 MEMBERSHIP DUES/LCV SOUTHEAST VOLUSIA CH1900007543
201101	930.2	0		602	375.00	cv	52450		
201101	930.2	0		602	450.00	cv	52450		
201101 201101	930.2 930.2	0 0		602 602	490.00 490.00	cv cv	52450 52450		
201101	930.2	0		602	490.00	cv	52450		
201101	930.2	0		602	490.00	cv	52450		
201101 201101	930.2 930.2	0		602 602	490.00 695.00	cv cv	52450 52450		
201101	930.2	õ		602	785.58	ĉv	52450		
201101	93D.2	0		602	850.00	cv	52450		
201101 201101	930.2 930.2	0 0		602 602	990.00 1,000.00	cv cv	52450 52450		DANIEL A RICKER DANIEL A RICKER 1900002028 Investment Mbrp/DGC NASSAU COUNTY ECONOM1900007956
201101	930.2	ō		602	1,000.00	cv	52450		MEMBERSHIP DUES/LGS SPACE COAST DEVELOPM 1900002752
201101	930.2	٥		602	1,000.00	cv	52450		CITY OF COCONUT CREECITY OF COCONUT CREE1900003311
201101 201101	930.2 930.2	0		602 602	1,275.00 1,500.00	CV CV	52450 52450		THE GREATER BOYNTON THE GREATER BOYNTON 1900007807 FLORIDA INTERNATIONAFLORIDA INTERNATIONA1900001618
201101	930.2	ŏ		602	2,000.00	cv	52450		
201101	930.2	0		602	4,060.00	cv	52450		MIAMI DADE COUNTY LEMIAMI DADE COUNTY LE1900003515
201101 201101	930.2 930.2	0		602 602	5,000.00 5,000.00	CV CV	52450 52450		SOUTH FLORIDA SCIENCSOUTH FLORIDA SCIENC1900007401 ECONOMIC DEVELOPMENTECONOMIC DEVELOPMENT1900007838
201101	930.2	0		602	5,000.00	cv	52450		
201101	930.2	0		602	5,000.00	cv	52450		LATIN BUILDERS ASSOCIATIN BUILDERS ASSOC1900008130
201101 201101	930.2 930.2	0		602 602	5,500.00 (1,000.00)	cv cv	52450 52450		AVENTURA MARKETING CAVENTURA MARKETING C1900003470 MEMBERSHIP DUES/LGS SPACE COAST DEVELOPM1700000057
201101	930.2	0		602 602	13,000.00	CV CV	52450		MIAMI DADE CHAMBER OMIAMI DADE CHAMBER 01900003467
201101	930.2	0		602	15,000.00	CV	52450	682	MIAMI DADE BEACON COMIAMI DADE BEACON CO1900002313
201101	930.2	0		602	29,991.00	CV IV	52450		GREATER MIAMI CHAMBEGREATER MIAMI CHAMBE1900001600 REV DUC NOV 2010 EST
201101 201101	930.2 930.2	C D		10 10	5,900.00 8,500.00	VL VL	65000 65000		REV DUC NOV 2010 EST REV FMPA NOV 2010 EST
201101	930.2	0		10	(5,089.08)	VL	65000	771	OUC REIMB NOV-10 ACTUAL
201101	930.2	0		10	(5,300.00)	JV IV	65000		OUC JAN 2011 ESTIMATE
201101 201101	930.2 930.2	0		10 10	(7,359.29) (7,700.00)	VL	65000 65000		FMPA REIMB NOV-10 ACTUAL FMPA JAN 2011 ESTIMATE
201101	930.2	0		25	0.02	JV	60000	790	ROUNDING DIFFERENCE
201101	930.2	0 0		25	(0.02)	VL VL	60000		
201101 201101	930.2 930.2	0		25 25	(0.05) 2.00	VL VL	60000 65065		
201101	930.2	0		25	(2.28)	VL	60000		PAYROLL ROUNDING VARIANCE

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DATE	ACCOUNT	PLANT ACCT	LOCN	AMOUNT	GROUP	SRC	EAC	DÉSCRIPTION
201101	930.2	0	25	(8.00)	JV	65030		845416 01400 ARM-MISC
201101 201101	930.2 930.2	0	25 25	(25.20) 794.48	VL VL	65000 65000	790 790	AC-REV NEER CHGBACKS ACCRL 12/10 NEER CHGBACK ACCRUAL 1/11
201101	930.2	ō	25	(158.00)	VL VL	65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE
201101	930.2 930.2	0	25	(159.00)	VL VL	65065	790 790	PAY V 140 WAGE ASSIGN ADMIN FEE
201101 201101	930.2	õ	25 25	(165.00) (390.00)	14	65065 65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201101	930.2	o	25	(403.00)	٦V	65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE
201101 201101	930.2 930.2	0	25 25	(406.00) (514.17)	۸۲ ۱۸	65065 65030	790 790	
201101	930.2	ŏ	25	(523.24)	VL	65030	790	
201101	930.2	0	25	(712.73)	JV	65000	790	······
201101 201101	930.2 930.2	0	25 25	5,839.36 (3,707.59)	VL	65000 65000	790 790	NEER CHGBACK ACCRUAL 1/11 AC-REV NEER CHGBACKS ACCRL 12/10
201101	930.2	0	25	(3,945.42)	IV	65000	790	AC-REV NEER CHGBACKS ACCRL 12/10
201101 201101	930.2 930.2	0	53 53	20.54 116.08	VL VL	65000 65000	745	VISA-ROSS VISA-HAY
201101	930.2	ō	53	343.43	JV.	65000		VISA-NAZAR
201101	930.2	0	53	366.10	JV	65000	745	NEW BOD RSA AMORT
201101 201101	930.2 930.2	0	53 53	(250.00) (250.00)	VL VL	65030 65030	745 745	845987 01400 MISC 845986 01400 MISC
201101	930.2	ō ·	53	(250.00)	JV.	65030		845988 01400 MISC
201101	930.2	0	53	1,533.24	JV.	65000	745 682	VISA-SIEVING
201102 201102	930.2 930.2	0	1 20	20,000.00 500.00	CV CV	52450 52450	682 682	2011AnnualMembershipWILLIAM J CUNTON F01900011409 THE BUSCH WILDLIFE STHE BUSCH WILDLIFE \$1900014038
201102	930.2	0	20	1,000.00	cv	52450	682	
201102 201102	930.2 930.2	0	25 25	821.39 4,499.65	CV CV	52450 52450	790 790	
201102	930.2	a	25	6,845.84	cv	52450	790	Grant 152 Sub-Rec DISTRICT BOARD OF TU1900015574
201102	930.2	0	25	9,312.27	CV	52450	790	
201102 201102	930.2 930.2	0 0	25 25	9,815.00 25,889.00	cv cv	52450 51450	790 790	
201102	930.2	0	25	34,472.00	cv	51450	790	
201102	930.2	0	25	34,472.00	cv	51450	790	
201102 201102	930.2 930.2	0 0	53 53	(244.51) 4,000.00	CV CV	51450 52450	745 745	
201102	930.2	ō	53	4,000.00	cv	52450	745	Feb2011-AC,BM MICHAEL H THAMAN 1900014685
201102	930.2	0	53	6,000.00	CV	52450	745	
201102 201102	930.2 930.2	0	53 53	6,000.00 6,000.00	CV CV	52450 52450	745 745	
201102	930.2	0	53	6,000.00	cv	52450	745	Feb2011-CC,GNC,BM J BRIAN FERGUSON 1900014674
201102 201102	930.2 930.2	0 0	53 53	6,000.00 6,000.00	CV CV	52450 52450	745 745	Feb18,2011-CC,FIC,BMRUDY & SCHUP
201102	930.2	ů	53	6,000.00	CV.	52450	745	
201102	930.2	٥	53	6,000.00	cv	52450	745	Feb2011-CC,AC,BM JAMES L CAMAREN 1900015181
201102 201102	930.2 930.2	0 0	53 602	8,000.00 80.19	CV CV	52450 52450	745 621	Feb2011-CC,AC,FIC,BMTONI JENNINGS 1900014675 1/11 EXP RPT/COBB COBB D G 1900010376
201102	930.2	ů.	602	100.00	cv	52450	682	
201102	930.2	0	602	100.00	CV CV	52450 52450	682 682	
201102 201102	930.2 930.2	0	602 602	100.00 123.75	cv	52450	668	· · · · · · · · · · · · · · · · · · ·
201102	930.2	0	602	148.50	cv	52450	668	1/11 EXP RPT/COBB COBB D G 1900010376
201102 201102	930.2 930.2	0 0	602 602	150.00 150.00	cv cv	52450 52450	682 682	MEMBERSHIP / CRM GREATER LABELLE CHAM1900008270 Annual Dues / RAD SARASOTA COUNTY CIV12900015068
201102	930.2	õ	602	175.00	cv	52450	682	
201102	930.2 930.2	0	602 602	222.75 250.00	CV CV	52450 52450	668 682	
201102 201102	930.2	0	602	250.00	cv	52450	682	
201102	930.2	C	602	250.00	cv	52450	682	
201102 201102	930.2 930.2	0	602 602	500.00 500.00	cv cv	524S0 524S0	682 682	
201102	930.2	0	602	757.50	cv	52450	682	
201102	930.2	0	602	1,000.00	cv	52450 52450	682 682	
201102 201102	930.2 930.2	0	602 602	1,000.00 5,000.00	cv cv	52450	682	
201102	930.2	0	602	50,000.00	cv	52450	682	THE BROWARD ALLIANCETHE BROWARD ALLIANCE1900015494
201102 201102	930.2 930.2	0	660 10	485.00 5,900.00	V2 V2	52450 65000		MEMBERSHIP & DUES KEHL D E 1900014160 REV OUC DEC 2010 EST
201102	930.2	c	10	8,500.00	vi	65000		REV FMPA DEC 2010 EST
201102	930.2	0	10	(5,089.08)	JV	65000		OUC REIMB DEC-10 ACTUAL
201102 201102	930.2 930.2	0	10 10	(5,300.00) (7,359.29)	VL	65000 65000		OUC FEB 2011 ESTIMATE FMPA REIMB DEC-10 ACTUAL
201102	930.2	0	10	(7,700.00)	VL	65000		FMPA FEB 2011 ESTIMATE
201102 201102	930.2 930.2	0	25 25	0.05 4.11	VL VI	60000 60000		TO WRITE OFF DIFF IN ACCT PAYROLL ROUNDING VARIANCE
201102	930.2	ŏ	25	(10.00)	vi	60000		TO WRITE OFF DIFF IN ACCT
201102	930.2	0	25	(16.00)	JV IV	65030 60000		847494 01400 ARM-MISC
201102 201102	930.2 930.2	0	25 25	130.00 794.48	VI VI	60000 65000		ADI FOR NEG CONT WRITEOFF NEER CHGBACK ACCRUAL 2/11
201102	930.2	0	25	(163.00)	íV	65065		PAY V 140 WAGE ASSIGN ADMIN FEE
201102 201102	930.2 930.2	0 0	25 25	(166.00) (407.00)	VL VL	65065 65065		PAY V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201102	930.2	0	25	(410.00)	N.	65065		PAT V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201102	930.2	0	25	(522.30)	JV.	65030		845434 01400 ARM-MISC
201102 201102	930.2 930.2	0	25 25	(522.30) (794.48)	JV JV	65030 65000		847106 01400 ARM-MISC AC-REV NEER CHGBACK ACCRUAL 1/11
201102	930.2	ō	25	3,373.60	N.	65000	790	NEER CHGBACK ACCRUAL 2/11
201102	930.2	0	25	(5,839.36)	VL	65000 65000		AC-REV NEER CHGBACK ACCRUAL 1/11 NEW BOD RSA AMORT
201102 201102	930.2 930.2	0	53 53	318.80 422.76	۷۲. ا	65000		VISA-BALLOT
201102	930.2	0	53	10,870.61	JV	65000	745	VI\$A-SIEVING

BUCS DISTRIBUTION 3363-92-000.350-025 1311-90-000.150-025 0073-90-000.400-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 0073-90-000.400-025 1311-90-000.150-025 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4597-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 2294-90-000.010-001 2480-90-000.140-020 2480-90-000.140-020 0073-90-000.400-025 0458-90-000.200-025 0458-90-000.200-025 0458-90-000.200-025 0458-90-000.200-025 0458-90-000.200-025 0458-90-000.200-025 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 7779-90-000.253-602 2480-90-000.230-602 2480-90-000.257-602 2480-90-000.252-602 7779-90-000.252-602 2480-90-000.251-602 2480-90-000.256-602 2480-90-000.230-602 7779-90-000.230-602 2480-50-000.256-602 2480-90-000.230-602 2480-90-000.230-602 2480-90-000.256-602 2480-90-000.252-602 2480-90-000.251-602 2480-90-000.257-602 2480-90-000.230-602 2480-90-000.210-602 2480-90-000.230-602 4563-92-000.000-660 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 0073-90-000.400-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 0073-90-000.400-025 1311-90-000.150-025 1311-90-000.150-025 4597-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053

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DATE	ACCOUNT	PLANT ACCT 0	LOCN	AMOUNT	GROUP	SRC	EAC	DESCRIPTION	BUCS DISTRIBUTION 4597-92-000.210-053
201102 201102	930.2 930.2	0	53 53	220,543.60 1,102,718.00	VL VL	65000 65000		GRPJV10B(2) RSA ISSUE BOD GRPJV10B(2) RSA ISSUE BOD	4597-92-000.210-053
201102	930.2	ō	81	(0.01)	MS	16450		CABLE, AL, 25KV, 2/C	1239-92-000.140-081
201102	930.2	0	81	27.55	MS	15450		CON,BRZ,TRM,(2) 4/0-	1239-92-000.140-081
201103	930.2	0	25	100.00	cv	52450		MORGAN REQ ADVERTISEMORGAN V J 1900021488	1553-90-000.050-025
201103 201103	930.2 930.2	0	25 25	495.00 3,802.17	CV CV	52450 52450	720	MORGAN REQ ADVERTISEMORGAN V J 1900021488 NER chg back Feb 11 NEXTERA ENERGY RESOU 1900023932	1311-90-000.150-025 0073-90-000.400-025
201103	930.2	ō	25	4,615.61	CV	52450		NER chg back Feb 11 NEXTERA ENERGY RESOUT900023932	1311-90-000.150-025
201103	930.2	0	53	(0.03)	cv	52450		ALLIEDBARTON SECURITALLIEDBARTON SECURIT0016344493	4552-92-000.210-053
201103	930.2	0	53	62.21	cv	51450		D5 2/11-2/17/11 ALLIEDBARTON SECURIT5000035467	4552-92-000.210-053
201103	930.2	0	53	100.69		51450		EX/IB 2/18-2/24/11 ALLIEDBARTON SECURITS000036297	4552-92-000.210-053
201103 201103	930.2 930.2	0	53 53	858.70 2,000.00	cv cv	52450 52450		02/2011-Airline&TaxüAMES L CAMAREN 1900018849 3/18/11-Board Mtg SHERRY S BARRAT 1900022813	4552-92-000.210-053 4552-92-000.210-053
201103	930.2	ō	53	2,000.00	cv	52450		3/18/11-BoardMtg ROBERT M BEALL JR 1900022814	4552-92-000.210-053
201103	930.2	0	53	2,000.00	cv	5245D		3/18/11-BoardMtg J HYATT BROWN 1900022815	4552-92-000.210-053
201103	930.2	0	53	2,000.00	cv	52450		3/18/11-BoardMtg JAME5 L CAMAREN 1900022816	4552-92-000.210-053
201103 201103	930.2 930.2	0 0	53 53	2,000.00	CV CV	52450 52450		3/18/11-BoardMtg KENNETH B DUNN 1900022817 3/18/11-BoardMtg J BRIAN FERGUSON 1900022820	4552-92-000.210-053 4552-92-000.210-053
201103	930.2	0	53	2,000.00 2,000.00	cv	52450		3/18/11-Board Mtg TONI JENNINGS 1900022822	4552-92-000.210-053
201103	930.2	o	53	2,000.00	cv	52450		3/18/11-BoardMtg RUDY E SCHUPP 1900022823	4552-92-000.210-053
201103	930.2	0	53	2,000.00	cv	52450		3/18/11-BoardMtg WILLIAM H SWANSON 1900022825	4552-92-000.210-053
201103	930.2	0	53	2,000.00	cv	52450		3/18/11-BoardMtg HANSEL E TOOKES II 1900022827	4552-92-000.210-053
201103	930.2 930.2	0	53 602	2,000.00 50.00	cv cv	52450 52450	745 682	3/18/11-BoardMtg MICHAEL H THAMAN 1900022831 Membership / LGS LEAGUE OF WOMEN VOTE1900023651	4552-92-000.210-053 2480-90-000.254-602
201103 201103	930.2	0	602	100.00	cv	52450		NORTH MIAMI MAYORS ENORTH MIAMI MAYORS E1900023031	2480-90-000.210-602
201103	930.2	ő	602	100.00	cv	52450		Membership / J/W RODEHEAVER BOYS RANC1900023658	2480-90-000.257-602
201103	930.2	a	602	241.96	cv	52450	621	MIAMI HERALD THE MIAMI HERALD THE 1900021715	7779-90-000.210-602
201103	930.2	a	602	500.00	cv	52450	682	NORTH MIAMI BEACH CHNORTH MIAMI BEACH CH1900020094	2480-90-000.210-602
201103	930.2	0	602 602	500.00	cv cv	52450 52450	682	OPERATION PEDRO PAN OPERATION PEDRO PAN 1900020276 TAMARAC CHAMBER OF CTAMARAC CHAMBER OF C1900024377	2480-90-000.210-602 2480-90-000.230-602
201103 201103	930.2 930.2	0	602	550.00 780.00	cv	52450		THE GREATER BOYNTON THE GREATER BOYNTON 1900023532	2480-90-000.230-602
201103	930.2	õ	602	1,000.00	cv	52450		ECONOMIC DEVELOPMENTECONOMIC DEVELOPMENT1900020259	2480-90-000.210-602
201103	930.2	0	602	1,700.00	cv	52450	682	CHAMBER OF COMMERCE CHAMBER OF COMMERCE 1900021403	2480-90-000.230-602
201103	930.2	0	602	1,800.00	cv	52450		SOUTH FLORIDA HISPANSOUTH FLORIDA HISPAN1900019904	2480-90-000.210-602 2480-90-000.210-602
201103	930.2	0	602 602	1,875.00	cv cv	52450 52450		MIAMI BEACH MIAMI BEACH 1900024540 NORTH DADE CHAMBER DNORTH DADE CHAMBER 01900020239	2480-90-000.210-602
201103 201103	930.2 930.2	c	602	2,500.00 2,500.00	cv	52450		CAMERA DE COMERCIO LCAMERA DE COMERCIO L1900020315	2480-90-000.210-602
201103	930.2	D	602	2,500.00	CV	52450	682		2480-90-000.254-602
201103	930.2	0	602	3,000.00	cv	52450	682		2480-90-000.210-602
201103	930.2	0	602	5,000.00	CV CV	S2450 52450	682	LATIN AMERICAN BUSINLATIN AMERICAN BUSIN1900016442 VISION COUNCIL VISION COUNCIL 1900020087	2480-90-000.210-602 2480-90-000.210-602
201103 201103	930.2 930.2	0	602 602	5,000.00 5,950.00	CV CV	52450 52450		TRUSTEE DUES / CRM THE CHAMBER OF SOUTH1900017970	2480-90-000.251-602
201103	930.2	0	602	10,000.00	čv	52450		INVESTOR RENEWAL/LGSEDC OF ECF INC 1900016714	2480-90-000.254-602
201103	930.2	ō	10	5,300.00	νL	65000		REV OUC JAN 2011 EST	0000-00-000.000-000
201103	930.2	0	10	7,700.00	JV	65000	771		0000-00-000.000-000
201103	930.2	0	10	(5,289.08)	JV.	65000		OUC REIMB JAN-11 ACTUAL	0000-00-000.000-000 0000-00-000.000-000
201103 201103	930.2 930.2	0 0	10 10	(5,300.00) (7,648.51)	VI VI	65000 65000		OUC MAR 2011 ESTIMATE FMPA REIMB JAN-11 ACTUAL	0000-00-000.000-000
201103	930.2	õ	10	(7,700.00)	iv	65000		FMPA MAR 2011 ESTIMATE	0000-00-000.000-000
201103	930.2	0	25	(0.23)	IV	60000	790		3363-92-000.350-025
201103	930.2	0	25	10.00	IV	60000	790		3363-92-000.350-025 3363-92-000.350-025
201103 201103	930.2 930.2	0	25 25	10.00 (22.00)	IV VI	60000 65065	790	WRITE OFF DIFF IN ACT PAY V 140 WAGE ASSIGN ADMIN FEE	3363-92-000.350-025
201103	930.2	ō	25	(138.00)	iv	65065		PAY V 140 WAGE ASSIGN ADMIN FEE	3363-92-000.350-025
201103	930.2	0	25	(160.00)	N	65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE	3363-92-000.350-025
201103	930.2	0	25	(396.00)	۶V	65065	790		3363-92-000.350-025
201103	930.2 930.2	0	25	(405.00)	N.	65065 65030		PAY V 140 WAGE ASSIGN ADMIN FEE 848968 01400 ARM-MISC	3363-92-000.350-025 3363-92-000.350-025
201103 201103	930.2	0	25 25	(518.30) (522.30)	JV JV	65030		848202 01400 ARM-MISC	3363-92-000.350-025
201103	930.2	ō	25	(794.48)	JV.	65000	790		0073-90-000.400-025
201103	930.2	0	25	2,291.22	N	65000	7 <del>9</del> 0		1311-90-000.150-025
201103	930.2	0	25	(3,373.60)	JV	65000	790		1311-90-000.150-025 0458-90-000.200-025
201103 201103	930.2 930.2	0	25 53	(\$2,637.00) 9.00	VL VL	65030 65000		849477 D1400 ARM-MISC VISA-BALLOT	4552-92-000.210-053
201103	930.2	0	53	(5.00)	JV.	69000		TO CORR RSA BOD FEB EXP	4597-92-000.210-053
201103	930.2	0	53	88.02	JV	65000		VISA-NAZAR	4552-92-000.210-053
201103	930.2	0	53	200.00	JV	65000		VISA-HAY	4552-92-000.210-053
201103	930.2	0	53	244.84	VL	65000 65000		VISA-FRANCIS VISA-DEWHURST	4552-92-000.210-053 4552-92-000.210-053
201103 201103	930.2 930.2	0 0	53 53	280.82 366.10	VI. VI.	65000		GRP IV 10A BOD RSA5	4597-92-000.210-053
201103	930.2	ō	53	525.40	JV	65000	745		4552-92-000.210-053
201103	930.2	0	53	3,370.34	٧L	65000	745		4552-92-000.210-053
201103	930.2	0	53 53	15,345.38	VL	65000 65000		GRPJV29-1 DEF RSA BOD JV07 BOD DEFERRALS	4597-92-000.210-053 4597-92-000.210-053
201103 201103	930.2 930.2	0	602	23,000.00 4,093.08	VL	65000		VISA-RAUCH	7779-90-000.290-602
201103	930.2	ō	626	200,000.00	vi	65000		PALATKA MGP	0228-92-000.000-626
201103	930.2	0	81	0.01	MS	15450		CABLE,CU,CNTL,#10/75	1239-92-000.140-081
201103	930.2	0	81	(0.01)	MS	16450		CABLE,COPPER,600V,4/	1239-92-000.140-081
201103	930.2 930.2	0 0	81 81	(0.01) 3,673.86	MS MS	16450 15450	676 676	CROSSARM,WOOD STANDA MTR,PHASE IDENTIFIER	1239-92-000.140-081 1239-92-000.140-081
201103 201104	930.2 930.2	0	25	1,065.00	CV	52450	720		0074-90-000.400-025
201104	930.2	ŏ	25	2,500.00	cv	52450	790	Patent Awards MARTIN G R 1900029939	0691-92-000.300-025
201104	930.2	0	25	2,500.00	CV	52450	790		0691-92-000.300-025
201104	930.2 930.2	0	25 25	2,500.00	CV CV	52450 52450	790 790		0691-92-000.300-025 0691-92-000.300-025
201104 201104	930.2 930.2	0	25 25	2,500.00 4,995.14	cv	52450 52450	790 790		1311-90-000.150-025
201104	930.2	ō	25	5,000.00	cv	52450		Patent Awards SCHULTZ P C 1900029933	0691-92-000.300-025
201104	930.2	0	53	23.29	cv	52450		2/11-MealW/R.Schupp HAY L 1900027809	4552-92-000.210-053
201104	930.2	0	53	121.05	cv	52450	745		4552-92-000.210-053 4552-92-000.210-053
201104 201104	930.2 930.2	0	53 53	3,307.68 7,750.00	cv cv	52450 52450	745 745	WEDNetMtg-Airline,TxSHERRY'S BARRAT 1900031105 2ndQTRRetiredDir EDGAR H PRICE JR 1900025980	4552-92-000.210-053
101104	3.00.2			,,,,,,,,,,,,,					

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> BUCS DISTRIBUTION 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 7779-90-000.230-602 7779-90-000.230-602 7779-90-000.290-602 2480-90-000.210-602 2480-90-000.230-602 2480-90-000.210-602 2480-90-000.230-602 7779-90-000.230-602 2480-90-000.230-602 2480-90-000.290-602 2480-90-000.210-602 0000-00-000.000-000 0000-00-000-000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 1311-90-000.150-025 1311-90-000.150-025 0458-50-000.200-025 4552-92-000 210-053 4552-92-000.210-053 4552-92-000.210-053 4597-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 7779-90-000.230-602 1239-92-000.140-081 2294-90-000-010-001 1311-90-000.150-025 0691-92-000.300-025 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000 210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000,210-053 4552-92-000,210-053 4552-92-000,210-053 4552-92-000,210-053 4552-92-000,210-053

> 4552 92-000. 210-053 4552 92-000. 210-053 4552 92-000. 210-053 4552 92-000. 210-053 4480-90-000. 210-053 2480-90-000. 252-602 2480-90-000. 252-602 2480-90-000. 255-602 2480-90-000. 255-602 2480-90-000. 255-602 2480-90-000. 210-602 2480-90-000. 210-602 000-00-000. 000-000 000-00-000.000-000

DATE	ACCOUNT	PLANT ACCT	LOCN	AMOUNT	GROUP	SRC	EAC	DESCRIPTION
201104	930.2	0	53	8,000.00	CV	52450	745	2ndQTRRetiredDir GEORGE F BENNETT 1900025975
201104 201104	930.2 930.2	a o	53 53	10,000.00 12,500.00	CV CV	52450 52450	745	2ndQTRretainer-NEEB TONI JENNINGS 1900025937 2ndQTRretainer-NEEB SHERRY S BARRAT 1900025917
201104	930.2	0	53	12,500.00	cv	52450	745	2ndQTRretainer-NEEB ROBERT M BEALL JR 1900025919
201104 201104	930.2 930.2	0	53 53	12,500.00 12,500.00	cv cv	52450 52450	745 745	2ndQTRretainer-NEEB JAMES L CAMAREN 1900025926 2ndQTRretainer-NEEB KENNETH B DUNN 1900025928
201104	930.2	0	53	12,500.00	cv	52450	745	2ndQTRretainer-NEEB WILLIAM H SWANSON 1900025944
201104 201104	930.2 930.2	0	53 53	12,500.00 15,000.00	cv cv	52450 52450	745 745	2ndQTRretainer-NEEB HANSEL E TOOKES II 1900025951 2ndQTRretainer-NEEB J HYATT BROWN 1900025922
201104	930.2	õ	53	15,000.00	cv	52450	745	2ndQTRretainer-NEEB J BRIAN FERGUSON 1900025934
201104 201104	930.2 930.2	0	53 53	15,000.00 16,250.00	CV CV	52450 52450	745 745	2ndQTRretainer-NEEB RUDY E SCHUPP 1900025939 2ndQTRretainer-NEEB MICHAEL H THAMAN 1900025947
201104	930.2	0	602	101.43	cv	52450	621	
201104 201104	930.2	0 0	602 603	115.83	CV CV	52450	621	
201104	930.2 930.2	0	602 602	127.71 675.00	CV CV	52450 52450	621 682	
201104	930.2	0	602	750.00	CV	52450	682	
201104 201104	930.2 930.2	0 0	602 602	1,000.00 1,178.75	CV CV	52450 52450	682 682	THE FRIENDS OF ART ITHE FRIENDS OF ART 11900033411 GREATER PLANTATION CGREATER PLANTATION C1900032220
201104	930.2	0	602	1,183.05	CV	52450	668	WESLEY B E WESLEY B E 1900032209
201104 201104	930.2 930.2	0	602 602	1,961.00 5,000.00	ćv cv	52450 52450	682 682	
201104	930.2	0	602	5,000.00	cv	52450	682	
201104 201104	930.2 930.2	0	10 10	\$,300.00 7,700.00	VL VL	65000 65000	771 771	
201104	930.2	ō	10	(5,289.08)	VL	65000	771	
201104 201104	930.2 930.2	0	10 10	(5,300.00)	VL VL	65000 65000	771 771	
201104	930.2	ō	10	(7,648.51) (7,700.00)	IV	65000	771	
201104	930.2	0	25	2.50	VI. VI	60000 65000	790 790	ROUNDING DIFFERENCE NEER CHGBCK ACCRUAL 4/11
201104 201104	930.2 930.2	0 0	25 25	28.02 47.49	JV VL	65000 65000	790 790	
201104	930.2	0	25	(12.00)	١V	65030	790	
201104 201104	930.2 930.2	0 0	25 25	(18.00) (158.00)	۸۲ ۸۲	65030 65065	790 790	B50376 01400 ARM-MISC PAY V 140 WAGE ASSIGN ADMIN FEE
201104	930.2	0	25	(161.00)	IV	65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE
201104 201104	930.2 930.2	0 0	25 25	(393.00) (396.00)	IV VI	65065 65065	790 790	PAY V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201104	930.2	0	25	(511.06)	iv	65030	790	849723 01400 ARM-MISC
201104 201104	930.2 930.2	0 0	25 25	(535.54) 2,663.79	VL VL	65030 65000	790 790	850575 01400 ARM-MISC NEER CHGBCK ACCRUAL 4/11
201104	930.2	0	25	3,939.68	IV	65000	790	NEER CHGBCK ACCRUAL 4/11
201104 201104	930.2 930.2	0	25 25	(2,291.22) 11,393.42	VL JV	65000 65000	790 790	
201104	930.2	0	25	(75,207.00)	N	65030	790	
201104 201104	930.2 930.2	0	53 53	12.93 121.32	N N	65000 65000	745 745	
201104	930.2	0	53	283.74	JV	65000	745	
201104	930.2	0	53	313.80	۷۲ VL	65000 65030	745 745	
201104 201104	930.2 930.2	0	53 53	(250.00) (250.00)	N	65030	745	
201104	930.2	0	53	(250.00)	N	65030	745	850824 01400 MISC
201104 201104	930.2 930.2	0 0	53 602	4,641.01 153.45	N N	65000 60000	745 668	
201104	930.2	0	81	(0.01)	MS	16450	676	
201105 201105	930.2 930.2	0	1 25	3,250.00 8,435.18	cv cv	52450 52450	682 790	
201105	930.2	0	25	(15,000.00)	cv	50000	790	INVENTION AWARDS 4/2011
201105 201105	930.2 930.2	0	53 53	60.40 681.87	cv cv	52450 52450	745 745	
201105	930.2	C	53	2,000.00	cv	52450	745	
201105 201105	930.2 930.2	0	53 53	2,000.00 2,000.00	cv cv	52450 52450	745 745	
201105	930.2	0	53	2,000.00	cv	52450		4/28/11-AuditComMtg MICHAEL H THAMAN 1900033750
201105 201105	930.2 930.2	0	53 53	2,000.00 2,000.00	CV CV	S24S0 52450		April2011-ACmeeting TONI JENNINGS 1900036995 May2011-BoardMeetingROBERT M BEALL JR 1900040556
201105	930.2	0	53	2,000.00	cv	52450	745	
201105 201105	930.2 930.2	0	53 53	2,000.00 4,000.00	CV CV	52450 52450	745 745	
201105	930.2	0	53	4,000.00	cv	52450	745	
201105	930.2	0	53 53	4,000.00	cv	52450 52450	745 745	
201105 201105	930.2 930.2	0 0	53	4,000.00	cv cv	52450	745	· •
201105 201105	930.2 930.2	0 0	53 53	4,000.00 4,000.00	CV CV	52450 52450	745 745	
201105	930.2	0	53	5,000.00	cv	51450	745	
201105	930.2	C D	53	6,000.00	CV CV	52450 52450	745 745	
201105 201105	930.2 930.2	0	53 602	(2,000.00) 1.00	CV CV	52450 52450	682	MIAMI DADE COUNTY MIAMI DADE COUNTY 1900036614
201105	930.2	0	602	50.00	CV CV	52450 52450	682 682	
201105 201105	930.2 930.2	0	602 602	50.00 190.05	cv cv	52450 52450	682	EXECUTIVES ASSN OF FEXECUTIVES ASSN OF F1900034537
201105	930.2	0	602	275.67	cv	\$2450	<del>6</del> 21	
201105 201105	930.2 930.2	0	602 602	295.00 525.00	CV CV	52450 52450	682 682	······································
201105	930.2	0	602	1,200.00	cv	52450	682	
201105 201105	930.2 930.2	0	602 602	1,300.00 5,000.00	CV CV	52450 52450	682 682	
201105	930.2	0	9	192.86	JV	65000	790	MISC ADJUSTMENT TO IC INV
201105 201105	930.2 930.2	0	10 10	5,300.00 7,700.00	VL VL	65000 65000	771 771	REV OUC MAR 2011 EST REV FMPA MAR 2011 EST
		- '						

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> BUCS DISTRIBUTION 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-97-000.350-025 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 1311-90-000.150-025 1311-90-000.150-025 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4597-92-000.210-053 2294-90-000.010-001 2294-90-000.010-001 1310-92-000.250-024 1311-90-000.150-025 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053 2480-90-000.210-602 7779-90-000.252-602 2480-90-000.252-602 2480-90-000.254-602 7779-90-000.252-602 2480-90-000.210-602 7779-90-000.253-602 7779-90-000.230-602 2480-90-000.210-602 7779-90-000.252-602 2480-90-000.230-602 7779-90-000.230-602 2480-90-000.230-602 7779-90-000.210-602 2480-90-000.251-602 2480-90-000.254-602 0539-90-000.290-602 1842-90-000.000-640 4563-92-000.000-660 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 0000-00-000.000-000 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000 350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 3363-92-000.350-025 1311-90-000.150-025 1311-90-000.150-025 0458-90-000.200-025 0458-90-000.200-025 4597-92-000.210-053 4552-92-000.210-053 4552-92-000.210-053

DATE 201105	ACCOUNT 930.2	PLANT ACCT D	LOCN 10	AMOUNT (5,289.08)	GROUP JV	SRC 65000	EAC 771	DESCRIPTION OUC REIMB MAR-11 ACTUAL
201105	930.2	ō	10	(5,300.00)	JV.	65000	771	
201105	930.2	0	10	(7,648.51)	JV	65000		
201105 201105	930.2 930.2	0 D	10 25	(7,700.00) (6.88)	VL VL	65000 60000	771 790	FMPA MAY 2011 ESTIMATE ROUNDING DIFFERENCE
201105	930.2	ō	25	(28.02)	JV.	65000	790	AC-REV NEER CHGBCK ACCRUAL 4/11
201105	930.2	0	25	(47.49)	٦V	65000	790	AC-REV NEER CHGBCK ACCRUAL 4/11
201105 201105	930.2 930.2	0	25 25	(158.00) (158.00)	٦V VL	65065 65065	790 790	PAY V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201105	930.2	0	25	{346.14}	JV.	60000	790	EE13725 HEALTH CARE 2010
201105	930.2	0	25	(398.00)	VL	65065	790	PAY V 140 WAGE ASSIGN ADMIN FEE
201105	930.2 930.2	0	25 25	(401.00)	VI. VI	65065 65030	790	PAY V 140 WAGE ASSIGN ADMIN FEE 852222 01400 ARM-MISC
201105 201105	930.2	0	25	(540.78) (541.78)	AL 14	65030		
201105	930.2	0	25	(542.16)	١v	65030	790	853070 01400 ARM-MISC
201105	930.2	0	25	5,573.40	VL	65000	790	NEER CHGBCK ACCRUAL 5/11
201105 201105	930.2 930.2	0	25 25	(2,663.79) (3,939.68)	VL VL	65000 65000	790 790	AC-REV NEER CHGBCK ACCRUAL 4/11 AC-REV NEER CHGBCK ACCRUAL 4/11
201105	930.2	ō	25	(11,393.42)	vL	65000	790	AC-REV NEER CHGBCK ACCRUAL 4/11
201105	930.2	0	53	12.22	IV.	65000	745	VISA-HAY
201105 201105	930.2 930.2	0	53 53	96.56 120.69	17	65000 65000		VISA-NAZAR VISA-BALLOT
201105	930.2	ō	53	170.98	vı	65000		VISA-FRANCIS
201105	930.2	0	53	366.10	IV	65000		NEW BOD RSA AMORT
201106 201106	930.2 930.2	0	1 1	2,316.30 2,500,00	CV CV	52450 52450	682 682	A.Olivera-2011MemFeeFLORIDA COUNCIL OF 11900051119 July-Dec2011-MemDuesFLORIDA COUNCIL OF 11900047907
201106	930.2	õ	24	1,884.53	cv	52450	790	
201106	930.2	0	25	5,459.29	cv	52450	790	
201106 201106	930.2 930.2	0 0	53 53	(0.04) (0.18)	cv cv	52450 52450	745	ALLIEDBARTON SECURITALLIEDBARTON SECURITO016378901 ALLIEDBARTON SECURITALLIEDBARTON SECURITO016376735
201106	930.2	0	53	74.50	čv	52450	745	04/11-BC-TranspFees OLIVER D KINGSLEY JR1900043527
201106	930.2	0	53	76.59	cv	52450		5/16/2011BoardDinnerUS BANK NATIONAL ASS1900047739
201105	930.2	0	53	135.07	CV CV	51450 52450		5/20-5/26/11 EX/IB ALLIEDBARTON SECURIT5000089252 12/2010-TransportFeeOLIVER D KINGSLEY JR1900043507
201106 201106	930.2 930.2	0	53 53	149.25 149.25	cv cv	52450	745	
201106	930.2	0	53	149.25	cv	S24S0	745	2/11-BM-TranspFees OLIVER D KINGSLEY IR1900043515
201106	930.2	0	53	149.25	cv	52450		2&3/11-BM-TranspFeesOLIVER D KING5LEY JR1900043519 May11-BM-TranspFees OLIVER D KING5LEY JR1900043521
201106 201106	930.2 930.2	0	53 53	149.25 267.70	cv cv	52450 51450		5/13-5/19/2011 EX/JBALLIEDBARTON SECURIT5000086841
201106	930.2	Ó	53	941.70	CV	52450	745	5/20/11-Airline&TaxilAMES L CAMAREN 1900047666
201106	930.2	0	53	963.50	cv	52450		5/19-20Airline&TransSHERRY S BARRAT 1900044668
201106 201106	930.2 930.2	0 0	53 53	2,000.00 2,000.00	cv cv	52450 52450	745 745	6/14/2011-FIC ROBERT M BEALL JR 1900047930 6/14/2011-FIC J HYATT BROWN 1900047942
201106	930.2	0	53	2,000.00	cv	52450		6/14/2011-FIC KENNETH B DUNN 1900047944
201106	930.2	0	53	2,000.00	cv	52450		6/14/2011-FIC TONI JENNINGS 1900047947
201106 201106	930.2 930.2	0	53 53	2,000.00 2,000.00	CV CV	52450 52450		6/14/2011-FIC RUDY E SCHUPP 1900047952 6/14/2011-FIC HANSELE TOOKES II 1900047957
201106	930.2	ō	602	(1.00)	cv	52450	682	MIAMI DADE COUNTY MIAMI DADE COUNTY 1700000824
201106	930.2	0	602	50.00	CV	52450		Ldrshp Alumni/LCV CHAMBER OF COMMERCE 1900043368
201105 201105	930.2 930.2	0 C	602 602	50.00 100.00	CV CV	52450 52450	682 682	Membership / LCV LEAGUE OF WOMEN VOTE1900043375 Membership/Gaetjens BREVARD NATURE ALLIA1900048383
201106	930.2	ō	602	100.16	CV	52450		5/11 EXP RPT/LCV VOLENEC L C 1900044030
201106	930.2	D	602	150.00	CV	52450		FERRER R FERRER R 1900042526
201106 201106	930.2 930.2	0	602 602	159.85 164.48	CV CV	52450 52450	621	5/11 EXP RPT/COBB_COBB D_G 1900044870 BLOUNT N L BLOUNT N L 1900045579
201106	930.2	°,	602	200.00	cv	52450	682	
201106	930.2	0	602	205.61	cv	52450	621	
201105 201106	930.2 930.2	0	602 602	211.00 304.16	ĆV CV	52450 52450	682 621	
201106	930.2	ō	602	325.00	cv	52450	682	
201106	930.2	0	602	990.00	cv	52450	621	
201106 201106	930.2 930.2	0	602 602	1,116.00 2,000.00	CV CV	52450 52450	682 682	
201106	930.2	ō	602	2,850.00	cv	52450	727	ECONOMIC COUNCIL OF ECONOMIC COUNCIL OF 1900044592
201106	930.2	0	640	500.00	cv	52450	790	
201106 201105	930.2 930.2	0	660 10	5,000.00 5,300.00	CV IV	52450 65000	682 771	MAPI DUES MANUFACTURERS ALLIAN1900048434 REV OUC APR 2011 EST
201106	930.2	0	10	7,700.00	IV.	65000		REV FMPA APR 2011 EST
201106	930.2	0	10	(5,289.08)	N	65000		DUC REIMB APR-11 ACTUAL
201106 201106	930.2 930.2	0	10 10	(5,300.00) (7,648.51)	N N	65000 65000		OUC JUN 2011 ESTIMATE FMPA REIMB APR-11 ACTUAL
201106	930.2	õ	10	(7,700.00)	JV.	65000		FMPA JUN 2011 ESTIMATE
201106	930.2	0	25	(0.09)	VL VL	65030		854688 01400 ARM-MISC ROUNDING DIFFERENCE
201106 201106	930.2 930.2	0	25 25	(1.06) (12.00)	VL	60000 65030		854696 01400 ARM-MISC
201106	930.2	0	25	(12.00)	٦V	65030		853408 01400 ARM-MISC
201106	930.2	0	25	(150.00)	JV IV	65065		PAY V 140 WAGE ASSIGN ADMIN FEE
201106 201106	930.2 930.2	0	25 25	(162.00) (168.00)	VL VL	65065 65065		PAY V 140 WAGE ASSIGN ADMIN FEE PAY V 140 WAGE ASSIGN ADMIN FEE
201106	930.2	0	25	(383.00)	٧L	65065		PAY V 140 WAGE ASSIGN ADMIN FEE
201106	930,2	0	25	(383.00)	JV IV	65065	790 790	PAY V 140 WAGE ASSIGN ADMIN FEE
201106 201106	930.2 930.2	0	25 25	(392.00) (533.45)	VI VI	65065 65030		PAY V 140 WAGE ASSIGN ADMIN FEE 854687 01400 ARM-MISC
201106	930.2	0	25	(535.07)	JV	65030	790	854690 01400 ARM-MISC
201106	930.2	0	25	4,985.66	IV IV	65000 65000	790	NEER ACTUAL CHGS FOR JUNE AC-REV NEER CHGBCK ACCRUAL 5/11
201106 201106	930.2 930.2	0	25 25	(5,573.40) 51,342.00	IV IV	65000 65000		AC-REV NEER CHOBOK ACLRUAL 5/11 RECORD PAYABLE TO NEER
201106	930.2	0	25	(79,561.00)	N	65030	790	853727 01400 ARM-MISC
201106	930.2 930.2	0 0	53 53	366.10 433.18	N N	65000 65000		NEW BOD RSA AMORT VISA-SIEVING
201106 201106	930.2 930.2	0	53	433.18 1,430.18	N N	65000		VISA-SIEVING

Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 61 Attachment No. 1 Page 7 of 26

> BUCS DISTRIBUTION 4597-92-000.210-053

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7141-91-000.020-951 2480-90-000.300-001 7141-91-000.020-951 2480-90-000.300-001 7480-90-000.300-001 2480-90-000.300-001 2480-90-000.300-001 2480-90-000.300-001 2284-90-000.300-001 2294-90-000.050-001

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DATE	ACCOUNT	PLANT ACCT	LOCN	AMOUNT	GROUP	SRC	EAC	DESCRIPTION
201106	930.2	Q	53	(2,226.94)	JV	65000		CORR GRP JV29-1
201105	<del>9</del> 30.2	0	53	18,057.91	٨ſ	65000		GRPIV29-1 DEF RSA BOD
201105	930.2	0	53	21,000.00	JV	65000		JV07 BOD DEFERRALS
201106 201106	930.2 930.2	0 0	626 626	200,000.00 250,000.00	VL VL	65000 65000		DAYTONA MGP PALATKA MGP
201106	930.2	c	626	300.000.00	۸۲ ۸۲	65000		ST AUGUSTINE & SERV. CNTR
201106	930.2	õ	626	1,250,000.00	JV.	65000		MIAMI/RINKER FACILITY
201105	930.2	D	81	0.01	MS	15450	676	HOSE, HYDRAULIC TOOLS
201101	930.26	0	1	350.00	cv	52450	681	Holiday Fund Wilson ROBERT TRENT JONES G1900005101
201101 201101	930.26 930.26	0	1	720.00	CV CV	52450		CC Dues 2011 Chapel 116 INC 1900005108
201101	930.26	0	1	1,200.00 1,200.00	CV CV	52450 52450	681	CC Dues 2011 Wilson BELLE HAVEN COUNTRY 1900005095 CC Dues 2011 Chapel BELLE HAVEN COUNTRY 1900005155
201101	930.26	õ	î	4,616.30	cv	52450	681	CC Dues 2011 Hay RBF LLC 1900006477
201101	930.26	0	1	6,160.00	CV	52450	681	CC Dues 2011 Wilson BELLE HAVEN COUNTRY 1900005104
201101	930.26	0	1	10,331.00	cv	52450	739	AEIC2011MembershipDuASSOCIATION OF EDISO1900001091
201101	930.26	0	1	\$0,000.00	cv	52450	739	FY10-11AnnualinvestmENTERPRISE FLORIDA I1900001098
201101 201101	930.26 930.26	0	1	66,487.00 67,095.60	CV CV	52450 52450	739 739	TransForum-2011Dues NORTH AMERICAN TRANS1900001102 2011AnnualDues THE BUSINESS ROUNDTA1900004002
201101	930,26	Ď	1	17,256.00	VL	65000	739	FEPC 1Q INDUSTRY DUES
201101	930.26	o	1	492,197.75	JV	65000	739	FRCE 1Q INDUSTRY DUES
201101	930.26	C	1	862,796.70	٦V	65000	739	NERC 1Q INDUSTRY DUES
201101	930.26	D	1	1,877,355.00	JV	65000		AC-REV RECLASS EEI INV TO PPD
201101 201101	930.26 930.26	0 C	951 951	95,434.92 251,987.50	VL VL	65000 65000	739 739	NET INPO
201101	930.26	c	1	3,100.00	CV	52450	681	ExAirline MembershipUS BANK NATIONAL ASS1900011210
201102	930.26	0	1	17,256.00	cv	52450	739	1stQtr2011TacAssessmFLORIDA ELECTRIC POW1900012036
201102	930.26	0	1	492,197.75	cv	52450	739	1stQtr2011FRCCassesmFLORIDA RELIABILITY 1900012045
201102	930.26	0	1	862,796.70	cv	52450	739	1stQtr2011NERC/FRCC NORTH AMERICAN ELECT1900012063
201102	930.26	0	1	(17,256.00)	JV IV	65000		AC-REV FEPC 1Q INDUSTRY DUES
201102 201102	930.26 930.26	0	1	(164,065.92) (287,598.90)	VI. VI	65000 65000		FECC INV RECLASS TO PPD NERC INV RECLASS TO PPD
201102	930.26	ő	1	(492,197.75)	IV.	65000		AC-REV FRCC 1Q INDUSTRY DUES
201102	930.26	0	1	(862,796.70)	JV	65000	739	AC-REV NERC 1Q INDUSTRY DUES
201102	930.26	0	951	95,434.92	IV	65000	739	
201102	930.26	0	951	251,987.50 400.00		65000 50000		INPO AIRLINE FEE-G.K.HARDY
201103 201103	930.26 930.26	U O	1	1,175,00	cv	52450		Airline Membership US BANK NATIONAL ASS1900022566
201103	930.26	å	1	1,200.00	cv	52450		CC Dues Chapel BELLE HAVEN COUNTRY 1900024599
201103	930.26	0	1	1,421.00	JV.	65000		VISA-CHAPEL
201103	930.26	0	1	164,065.92	N	65000		FECC DUES
201103	930.26	0	1	287,598.90	VL	65000 65000	739 739	NERC DUES NEI
201103 201103	930.26 930.26	0	951 951	95,434.92 251,987.50	VL VL	65000	739	INPO
201104	930.26	õ	1	2,300.00	cv	52450	681	Airline Membership US BANK NATIONAL ASS1900027691
201104	930.26	0	1	17,356.00	cv	52450	739	2QTR2011-TACassmint FLORIDA ELECTRIC POW1900026008
201104	930.26	0	1	492,197.75	cv	52450	739	2QTR2011-FRCCassmint FLORIDA RELIABILITY 1900026006
201104	930.26	0 D	1 951	862,796.70	CV JV	52450 65000	739 739	2Q2011-NERC/FRCCAssmNORTH AMERICAN ELECT1900026000 NEI
201104 201104	930.26 930.26	0	951	95,434.92 251,987.50	VL VL	65000	739	INPO
201105	930.26	ō	1	450.00	cv	52450	680	Airline Membership US BANK NATIONAL ASS1900037485
201105	930.26	0	951	95,434.92	JV	65000	739	NEI
201105	930.26	0	951	251,987.50	VL VL	65000	739	INPO
201106 201106	930.26 930.26	0	1	450.00 690.00	CV CV	52450 52450	681 681	
201106	930.26	0	1	1,600.00	cv	52450 52450	681	Airline Membership US BANK NATIONAL ASS1900046849
201106	930.26	ŏ	1	6,500.00	cv	52450	739	9/11-8/12-WEQM, TransNORTH AMERICAN ENERG1900050286
201106	930.26	o	1	17,356.00	cv	52450	739	3rdQtrTACAssessment FLORIDA ELECTRIC POW1900050289
201106	930.26	0	1	492,197.75	CV	S2450	739	3rdQtrFRCCNon-StatAsFLORIDA RELIABILITY 1900050299
201106	930.26	0	1	862,796.70	CV	52450	739 739	NERC/FRCC-3rdQtrAssmNORTH AMERICAN ELECT1900050295 NUCLEAR ENERGY INSTINUCLEAR ENERGY INSTI2900045621
201106 201106	930.26 930.26	0	951 1	139,416.00 (1,378,850.45)	ćv N	52450 65000	739	
201106	930.26	õ	951	95,434.92	Ň	65000		NEI
201106	930.26	0	951	(66,892.49)	JV	69000	73 <del>9</del>	
201106	930.26	0	951	251,987.50	N	65000	739	
201101	930.49	0	34	2,758.56	cv	S1450	668 668	
201101 201101	930.49 930.49	0	34 34	6,796.81 (9,555.37)	cv cv	51450 59000		RECLASS JAN EXP TO NEE
201101	930.49	ŏ	81	54.00	cv	52450	668	
201102	930.49	0	81	595.00	cv	52450	668	
201103	930.49	0	612	101.50	W	65000	668	
201104	930.49	0	81	1,790.00	cv	52450	<del>668</del>	CONF REGISTRATION US BANK NATIONAL ASS1900031292

**OPC's Second Set of Interrogatories** Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 61 Attachment No. 1 Page 8 of 26

Final WBS Element	Document Posting date	Document Number	JUL 2011 - DEC
		363136001	5.00
UCDR 0000052 01 01 17	1102/12/2	100261528	002.5
UCOR.0000622.01.01.17	1102/12/2	100266355	100E SJ
UCOR.0000622.01.01.17	1/31/2011	100266356	(002'2)
UCOR.0000622.01.01.17	7/31/2011	100276422	(643)
UCOR.0000622.01.01.17	1/31/2011	100276427	(5,289)
UCOR.0000053.01.03.01	7/28/2011	1900008194	245
	1107/87//	Personal	<u>ร</u> ุ
UCOR. D000053.01.03.04 UCOR. D0000053.01.03.04	1102/82//	1900008194	
UCOR.0000053.01.03.05	7/28/2011	190008194	
UCOR.0000050.02.01.01	1/12/2011		1,144
UCOR.0000050.02.01.02	1/12/2011	100240618	185
UCOR.0000050.02.01.03	7/15/2011	100240618	14
UCOR.0000050.02.01.04	7/15/2011	100240618	eo r
UCOR,00000250,01.09.01	1102/51/2	C85281001	577 6.05
UCDR.00000250.01.09.01	1/31/2011	100282375	(977,605)
UCOR.0000250.01.09.01	1/22/2011	130000519	37,551
UCDR.00000250.01.09.02	1/12/2011	100185382	390,215
UCOR.00000250.01.09.02	1102/16/2	100282375	(390,215)
UCOR.00000250.01.09.02 UCOB.00000250.01.09.02	7/22/2011	190005919	14,989
UCDR.00000250.01.09.03	TTDZ/CE/2	205 CBL001	6,343 16 1411
UCOR.00000250.01.09.03	1102/22/1		244
UCOR.00000250.01.09.04	1102/51/1	100185382	3,447
UCOR.0000250.01.09.04	7/31/2011	100282375	(3,447)
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UCOR.00000250.01.09.05	1102/51/2	100185382	1,241
UCDR.0000250.01.09.05 UCDB.00000750.01.09.05	1/31/201	100282375	(1,241)
LICOR DDDDDSD4 D1 03 D1	1102/22/1	19000051	3 IS
UCOR.00000501.02.01.02	1102/51/2	190003633	5 OSE
UCOR.0000501.02.01.02	1102/51/1	190003658	190
UCOR.00000501.02.01.02	7/26/2011	190007253	2005
UCOR.00000502.02.01.02	7/6/2011	190000573	8
UK:0R:0000502.02.01.02	1/6/2011	113000001	1,000
	1102/51/2	100240618	28 28
UCDR.00000150.02.01.02	1/12/2011	100240618	POT
UCOR.0000150.02.01.03	1102/51/2	100240618	N N
UCOR.0000150.02.01.04	1/15/2011	100240618	7
UCDR.0000150.02.01.05	7/15/2011	100240618	327
UCUR.0000155.02.01.01	1102/81/1	5400006371	6,313
UCOR.00000153.02.01.03	7/16/2011	1/0000045	86 86
UCDR.00000153.02.01.04	1/18/2011	540006371	30
UCOR.0000153.02.01.05	7/18/2011	540006371	12,418
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UCOR.0000008.01.12.03	1102/61/2	1900003946	36
UCOR.0000008.01.12.04	1102/61/2	1900003946	26
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UCOR.00000250.01.09.05	1/18/2011	1900004422	23
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UHRS.00000003.05.02.03	1102/22/2	1900007766	4,539 102
UHRS.0000003.05.02.04	1102/22/2	1900007766	174
UHRS.00000003.05.02.05	1102/22/2	1900007766	<b>1</b>

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Strategy-Research-00 Strategy-Research-00 Strategy-Research-00 Env-01 & Haz Sub-00 Strategy-Research-00 Strategy-Research-00 Strategy-Research-00 Acg/Fin Other-00 Acg/Fin Other-00 Acg/Fin Other-00 Acg/Fin Other-00 Acg/Fin Other-00 Acg/Fin Other-00 Investor Relation-00 EA - VP - 00 EA - Central Rog-00 EA - Central Rog-00 EA - Central Rog-00 EA - N/W Rog-00 EA - N/W Rog-00 EA - N/W Rog-00 Copr. Secretary-00 HR Cost & Perf-00 Executive-00 Execu VP - MCC-00 EA - VP -00 1ax 00 7ax 00 7ax 00 Tax-00 ax-00 FPL Community Relations FPL Community Relations FPL Community Relations Final IM/Program Position Local Government Affairs Environmental Srvs-Base Environmental Srvs-Base Environmental Srvs-Base Environmental Srvs-Base FPL Community Relations FPL Community Relations Local Government Affairs Environmental Srvs-Base Corporate/Other Corporate/Other Corporate/Other Corporate/Other Corporate/Other Investor Relations Investor Relations Investor Relations Investor Relations Investor Relations Investor Relations General Counsel Corporate/Other HR Operations HR Operations HR Operations HR Operations Dperations

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Florida Power & Light Company

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	OPC's Second	vuto-Eu   Set of Interrogatories	atories	
	Interrogatory No.	No. 61		
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	Final W85 Element			Amount JUL 2011 - DEC
<u>u</u> a	UHRS.00000003.02.03.05 UHRS.00000003.04.01.01	8/11/2011 8/3/2011	1900013212 190009886	1.670
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	UCOR.00000153.02.01.01	8/24/2011	5400035987	6,395
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	UCOR.00000052.01.01.01	8/19/2011	1900015274	141
	UCOR.0000052.01.01.02 UCOR.0000052.01.01.02	8/31/2011	100447996	(48) 40
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	UCOR.00000504.01.01.01	8/15/2011	100420392	282
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	UHRS.0000003.03.04.01	8/30/2011	1900017564	10,006
	UHRS.0000003.03.04.02 HHRS 0000003.03.04.02	8/30/2011	1900017564	4,695
	UHRS.0000003.03.04.04	1102/02/8	1900017564	181
	UHRS.0000003.03.04.05 III AW MMMMMS 07.01.01	8/30/2011 1/10/31/4	1900017564 100418120	14 19
	UIMS.0000019.01.01.03	8/11/2011	5400028026	3 28
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	ULAW.00000003.01.01	8/23/2011	1800004523	(163)
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	ULAW.00000003.01.01.01	1102/L/8	190000917	2,614
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Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 61 Attachment No. 1 Page 13 of 26	Finat WBS Element Docume		ULAW 0000003-01-01-04	ULAW.0000003.01.01.04 111 Alw 00000003 01 01 05	50'TO'TO'E0000000'MPIN	ULAW.0000003.01.01.05	ULAW,0000003.01.01.05	VLAW (UCCODE) AT AT AT AT A	20.101 10.5000000 WLUU	ULAW.0000003.01.01.05	ULAW.0000003.01.01.05	COLOR: 00000003.01.01.05	ULAW (0000003.01.01.05	ULAW.0000003.01.01.05	ULAW.0000003.01.01.05	50°T0°T0°E0000000'AVT0	ULAW.0000003.01.05	ULAW.0000003.01.01.05	ULAW 0000003 01 01 05	CLAW DODDDOG D1 01 01	ULAW 0000003.01.02	ULAW 0000003.01.03	ULAW.0000003.01.04	UCCR.00000053.01.02.01	UCOR.0000053.01.02.02	UCOR.0000053.01.02.03 UCOR.0000053.01.02.04	UCOR.0000053.01.02.05	UCOR.00000504.01.01.01	UCCR.00000504.01.03.02 LECOR.0000006.01.01.01	UCOR.0000008.01.01.02	UCOR.0000006.01.01.03	UCUR.0000008.01.01.05 UCOR.0000008.01.01.05	UCOR.0000003.01.01	UCOR.0000003.01.01.02	UCOR.0000003.01.01.03 HK/05 readonnes at p1 os	UCOR.0000003.01.01.05	ULAW.00000003.01.01.01 #	ULAW.0000003.01.01.01 #	ULAW.0000003.01.01.01 #	ULAW.0000003.01.01.01 #	ULAW.0000003.01.01.02 #	VLAW (0000003.01.01.02 #	ULAW.0000003.01.01.02 #	ULAW.0000003.01.01.02 #	ULAW.0000003.01.01.03 #	# E010101010000000.0000	# 50.10.03.000000 WAUU	ULAW.0000003.01.01.03 #	ULAW 00000003.01.01.04 #	# MTTOTOTOTOTOTOTOTATION	ULAW 0000003.01.01.04 #	ULAW.0000003.01.01.04 #	
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**OPC's Second Set of Interrogatories** 

Florida Power & Light Company

Docket No. 120015-EI

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				Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories Interrogatory No. 61 Attachment No. 1 Page 15 of 26	ight Compa -EI of Interrogai 61		tur
Account	Final IM/Program Position		Source Internal Order				JUL 2011 - DEC
00 5610100 DUES & SUBSCRIPTIONS: Corporate 00 5610100 DUES & SUBSCRIPTIONS: Corporate	Erwironmental Srvs-Base Enwironmental Srvs-Base	Environmental Svc-00 Environmental Svc-00	6120000028 Environmental Services - Management 6120000028 Environmental Services - Management	UCDR.0000008.01.01.04 UCDR.00000008.01.01.04	9/16/2011	1900022872	3 2
5610100 DUES & SUBSCRIPTIONS:	Environmental Srvs-Base	Environmental Svc-00	612000028 Environmental Services - Management	UCOR.0000008.01.01.04	9/16/2011	1900022876	146 57
00 5610100 DUES & SUBSCRIPTIONS: Corporate 00 5610100 DUES & SUBSCRIPTIONS: Corporate	Environmental Srvs-Base Environmental Srvs-Base	Environmental Svc-00 Environmental Svc-00	olduouusi Environmentai services - Management 6120000028 Environmentai Services - Management	50'T0'T0'8000000'80'00'	1102/91/6	1900022870	123
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5610100	Sec Operations	Corp Security-00	6120000004 Carporate Security Management	UCOR.0000003.01.01.01	1102/22/6	1900024934	061
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5610300	Executive	Executive-00	6120000714 Exec D&M - Various Non-payroll Expenses	UCOR.00000250.01.09.01	1102/62/6	1900026781	510
00 5610300 DUES & SUBSCRIPTIONS: Civic Organization on Actination Dues B. SUBSCRIPTIONS: Civic Organization	Executive	Executive-00 Eventria-00	6120000714 Exec O&M - Various Non-payroll Expenses 6120000714 Exer O&M - Various Non-navroll Ferences	UCOR.00000250.01.09.01 UCOR.00000250.01.09.07	9/30/2011 9/36/2011	1900027099 100590941	11,837 205
5610300	Executive	Executive-00		UCOR.00000250.01.09.02	9/29/2011	1900026771	1,913
5610300	Executive	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	UCOR.00000250.01.09.02	9/29/2011	1900026781	ž ř
00 5610300 DUES & SUBSCRIPTIONS: UNK DIgAnization 00 5610300 DUES & SUBSCRIPTIONS: Child Organization	Executive	Executive-00	6120000714 Exec U&M - Various Non-payroll Expenses 6120000714 Exec D&M - Various Non-payroll Expenses	UCOR.00000250.01.09.03	1102/92/6	100590941	9 m
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2610300	Executive	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	UCDR.0000250.01.09.04	9/26/2011	100590941	2
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5610300	FPL Community Relations	EA - N/W Reg-00	6120001621 Membership Fees, Dues	UCOR.0000562.02.01.02	9/14/2011	100520196	1,055
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S610300 DUES & SUBSCRIPTIONS:	FPL Community Relations	EA - N/W Reg-D0	6120001621 Membership Fees, Dues	UCOR.0000562.02.01.02	9/13/2011	1900021109	2,575
00 5610300 DUES & SUBSCRIPTIONS: Civic Organization NO 5610300 DUES & SUBSCRIPTIONS: Civic Organization	FPL Community Relations FPL Community Relations	EA - N/W Reg-DD FA - N/W Reg-DD	6120001621 Membership Fees, Dues 6120001621 Membership Fees, Dues	UCOR.0000562.02.01.02 UCOR.0000562.02.01.02	9/15/2011	1900022529 1900022536	350 795
5610300	FPL Community Relations	EA - N/W Reg-00	6120001621 Membership Fees, Dues	UCOR.00000502.02.01.02	9/15/2011	1900022836	350
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5610500	SYSTEMS	EMT - Systems-00	6120000693 EMT-SYSTEMS & OPERAT	UCOR.00000200.03.01.02	9/26/2011	1900025817	345
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5709000	General Counsel	Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses	ULAW 0000003 01 01 01	1102/22/6	100567891	186
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					<b>OPC's Second</b>	<b>OPC's Second Set of Interrogatories</b>	ories	
					Interrogatory No. 61	No. 61		
					Attachment No. 1	0.1		
					Page 19 of 26			
Time: Circal warrfaariad	Accounts Board States Accounts	Einst M/Program Position		Source Internal Order	Final W8S Element	Document Posting date Docum	Amount Document Number JUL 2011	Amount JUL 2011 - DEC
010/2011	8		Dir. Fees/Exp-00	26		= =	1900027671	85
010/2011	9930200 5709000 FEES Directors aparton Synamon EFES Directors	General Counsel General Countel	Dir. Fees/Exp-00 Dir. Fees/Exp-00	6120001032 Directors Fees and Expenses 6120001032 Directors Fees and Expenses	PULAW 000000000000000000000000000000000000	1102/21/01	1900032609	2 12
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1107/010		General Counsel	Dir, Fees/Exp-00		ULAW.0000003.01.01.05	10/28/2011	1800007895	6
1102/010		General Counsel	Dir. Fees/Exp-00		ULAW.0000003.01.01.05	10/28/2011	1800007896	ē \$
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1107/010		Corporate/Other	Acg/Fin Other-00		UCOR.0000622.01.01.17	11/30/2011	100946567	(00£'5)
011/2011		Corporate/Other	Acg/Fin Other-00	6120001793 PSL Participant Billing Base FERC 930	UCOR.00000622.01.01.17	11/30/2011	100946568	(17,700)
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011/2011	5610100	Application Support	IMB SAP ENTERPR TECH		00.10.10.00100000.SMIN	11/16/2011	1900042314	8
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11/2011		Application Support	IMB SAP ENTERPR TECH	6120002153 IMB SAP Infrastructure	01 TO:10:00100000'SWIN	11/16/2011	1900042314	<u>8</u> ;
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011/2011		Tax	Tax-00	6120000101 Corporate Tax Pur	UCOR.0000050.02.01.01	11/18/2011	1900042889	131
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11/2011	9930200 5610100 DUES & SUBSCRIPTIONS: Corporate exampter estimation rules & subscriptions: Forewate	Executive Executive	Executive-00 Executive-00	6120000714 Exec O&M - Various Non-Payroli Expenses 6120000714 Exec O&M - Various Non-bayroli Expenses	UCOR.0000250.01.09.03	1102/2/11	1900036986	2062
011/2011		Executive	Executive-00	6120000714 Exec O&M - Various Non-payrol! Expenses	UCOR.00000250.01.09.04	1102/2/11	1900036986	21
011/2011	9930200 5610100 DUES & SUBSCRIPTIONS: Corporate	Executive	Executive-00	6120000714 Exec O&M - Various Non-payroll Expenses	UCOR.00000250.01.09.05	11/2/2011	1900036985	đ

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Florida Power & Light Company

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Florida Power & Light Company Docket No. 120015-EI OPC's Second Set of Interrogatories

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Q.

Cape Canaveral Modernization Project. Refer to the testimony of Company witness Robert Barrett, Jr. at page 8, lines 10-13.

- a. Please quantify and explain fully and in detail how the projected customer savings of approximately \$600 million associated with the Canaveral project were derived. Show detailed calculations.
- b. Please provide the level of the immediate fuel savings for FPL's customers associated with the Canaveral Modernization project and show how this amount was derived. Show detailed calculations.

А.

a.

The Canaveral and Riviera Modernization projects were granted Need Determination in 2008.

In 2010, FPL compared the cost to its customers of a resource plan that includes the Cape Canaveral Modernization in 2013 and the Riviera Modernization in 2014 to an alternate resource plan that excludes both projects and, instead, adds one new combined cycle unit at a greenfield site in 2020. The result of this analysis indicated that together the two modernizations would result in customer savings of up to approximately \$950 million (CPVRR, 2010\$).

FPL then used the projected savings of both Modernization projects obtained from this 2010 analysis to determine the portion of the savings that corresponds to the Canaveral Modernization project alone. The savings of this project consist of system fuel and emission savings due to the improved efficiency of the FPL system due to the Modernization of Cape Canaveral, and avoidance of higher operation and maintenance costs of the existing Canaveral units that have been dismantled as part of the Modernization project, less the higher capital costs of the Canaveral Modernization relative to the capital costs of a combined cycle at a greenfield site. The net result are projected savings of \$671 million, CPVRR (2010 dollars) due to the Modernization of Cape Canaveral. FPL conservatively estimated the savings as approximately \$600 million (CPVRR) in its petition and prefiled testimony.

The table below presents the cost components that contribute to the Cape Canaveral Modernization projected savings, compared to a resource plan without the Cape Canaveral Modernization:

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# Cape Canaveral Modernization Projected Customer Savings CPVRR (2010 – 2040, 2010\$) (negative values indicate FPL customer savings)

Resource Plans	Fixed Costs * (Millions)	Variable Costs ** (Millions)	Total (Millions)
w/Canaveral Modernization	\$11,564	\$119,349	\$130,913
w/o Canaveral Modernization	\$9,311	\$122,273	\$131,584
Difference	\$2,253	(\$2,924)	(\$671)

\* Fixed costs include generation and transmission capital costs, fixed O&M, capital replacement and firm gas transportation costs.

\*\* Variable costs include system fuel, startup costs, variable O&M, emission costs and transmission losses.

b.

Projected fuel savings for FPL's customers in 2013 due to the Canaveral Modernization project are approximately \$64 million. This value is based on the differential of two FPL system production costing simulation runs performed in late 2011: a resource plan with Canaveral Modernization in-service on June 1, 2013 and a resource plan without the Canaveral Modernization.

The table below provides the projected monthly fuel savings:

# 2013 Canaveral Modernization Projected Customer Fuel Savings (negative values represent fuel savings)

		System I	Fuel Costs	
Year	Month	Case with Canaveral Modenization \$Millions	Case without Canaveral Modernization \$Millions	Canaveral Modernization Fuel Savings \$Millions
2013	1	227	227	0
2013	2	198	198	0
2013	3	213	213	0
2013	4	215	215	0
2013	5	242	242	0
2013	6	250	254	(4)
2013	7	281	291	(10)
2013	8	291	309	(18)
2013	9	285	302	(17)
2013	10	253	263	(10)
2013	11	208	211	(3)
2013	12	212	215	(3)
			Total:	(64)

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#### Q.

Distribution Expense. Please provide FPL's actual and projected incremental expenses and savings associated with the substation and distribution system investments for each of the years 2010 through the projected test year ending December 31, 2013.

#### А.

FPL makes investments and incurs expenses associated with the substation and distribution systems for a variety of reasons, including system growth, storm hardening and, regulatory requirements, as well as to improve the efficiency of those systems. FPL does not specifically track incremental savings associated with substation and distribution system investments. See MFR C-6 (pages 4 and 5 of 6) for total Distribution operating and maintenance expenses for the years 2010-2013.

#### <u>AFFIDAVIT</u>

David T. Broml

State of Florida ) County of Broward )

I hereby certify that on this 23rd day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David T. Bromley, who is personally known to me, and he acknowledged before me that he sponsored the answer to Interrogatory No. 65 from Florida's Citizen's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23rd day of April, 2012.

Notary Public, State of Morida



State of Florida ) County of Palm Beach)

I hereby certify that on this 23<sup>rd</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kenneth Getchell, who is personally known to me, and he acknowledged before me that he co-sponsored the answer to Interrogatory No. 48 and sponsored the answer to Interrogatory No. 64 from the Office of Public Counsel's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response are true and correct based on his personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23<sup>rd</sup> day of April, 2012.

tate of Florida Notary



Iglesias Dais

State of Florida

County of Palm Beach

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I hereby certify that on this <u>25</u><sup>ed</sup>day of <u>ApRi</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Daisy Iglesias who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 62 from OPC's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $\frac{23^{rd}}{day}$  of  $\frac{ApRi}{day}$ , 2012.

Notary Public, State of Elorida

Florida

Robert & Barrett, Jr.

State of Florida

County of Palm Beach)

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I hereby certify that on this  $\underline{ff}^{\mu}$  day of  $\underline{fgr}^{\mu}$ , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.**, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). **66** from **OPC's 2nd** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $\underline{19^{th}}$  day of  $\underline{April}$ , 2012.

Notary Public, State of Florida

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Kobert & Banetty Robert E. Barrett, Jr.

State of Florida

County of Palm Beach)

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I hereby certify that on this  $/2^{t}$  day of  $A_{pr.}$ , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett**, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 63 from **OPC's 2nd** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this <u>13</u><sup>th</sup> day of <u>April</u>, 2012.

Notary Public, State of Florida

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State of Florida )

County of <u>Palm Beach</u>)

I hereby certify that on this 13 day of <u>April</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared <u>Renae Deaton</u>, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 58 from Office of Public Counsel's 2nd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this <u>13</u> day of <u>April</u>, 2012.

Mari D. Joldword Notary Public, State of Florida



Tom Flowers

State of Florida

County of Palm Beach

I hereby certify that on this 12<sup>th</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Tom Flowers who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 57 from OPC's Second\_Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 12<sup>th</sup> day of April, 2012.

Public, State of Florida



Koul M. D.

State of Florida

County of Palm Beach

I hereby certify that on this 20<sup>th</sup> day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kory Dubin, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatories No. 54, 55 from OPC's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20<sup>th</sup> day of April, 2012.

Scho lotary Public State of Flor



K. R. Monsenat (Name of Sponsor)

State of Florida

County of Palm Beach County

I hereby certify that on this  $\underline{11^{H}}$  day of  $\underline{April}$ , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robin Monserrat** who is personally known to me, and he she acknowledged before me that he sponsored the answer(s) to Interrogatory No(s). (55) from (OPC 2<sup>nd</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $\underline{11^{\text{th}}}$  day of  $\underline{\text{April}}$ , 2012.

Hatther P. Meligonia Notary Public, State of Florida



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State of Florida

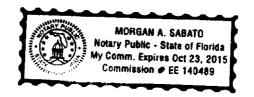
County of Palm Beach )

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I hereby certify that on this 20th day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared <u>Kathleen Slattery</u>, who is personally known to me, and she acknowledged before me that she sponsored the answer to Interrogatory <u>No(s)</u>. 34; 36 to 44; and 46 to 51 from <u>Office of Public Counsel's Second Set of Interrogatories</u> to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $20^{th}$  day of <u>April</u>, 2012.

Magan (Sab Notary Public, State of Florida



Oudahl

State of Florida

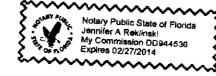
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County of Palm Beach )

I hereby certify that on this  $23^{\circ}$  day of  $4p_{11}$ , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 28-31, 33, 35, 52-53, 56 59, and 61 from OPC's  $2^{nd}$  Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $230^{\circ}$  day of <u>Apri(</u>, 2012.

my Public, State of Florida



Robert E. Barrett, Jr.

State of Florida )

County of Palm Beach)

I hereby certify that on this  $\underline{P}^{rl}$  day of  $\underline{Apr}^{l}$ , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared **Robert E. Barrett, Jr.,** who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). **32** from **OPC's 2nd** Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this <u>19<sup>th</sup></u> day of <u>April</u>, 2012.

Notary Public, State of Florida



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State of Florida

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County of Palm Beach )

I hereby certify that on this <u>23</u> day of <u>April</u>, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 32 from OPC's 2<sup>nd</sup> Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this  $23 \frac{10}{2}$  day of <u>April</u>, 2012.

Notary Fublic, State of Florida

Notary Stamp:

Notary Public State of Florida Jennifer A Reklinski My Commission DD944536 Expires 02/27/2014

120015 Hearing Exhibits - 02037