Florida Power & Light Company Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental Page 1 of 2

Q.

Smart Grid Technologies. Refer to FPL's response to OPC Interrogatory No. 128 and MFR Schedule B-7.

- a. Referring to MFR Schedule B-7 and using column 4 (beginning plant balance) as the starting point, please provide a breakout of the various plant accounts in which the \$192.3 million capital portion of the Department of Energy (DOE) reimbursement is reflected in the 2013 test year.
- b. Please explain why the distribution of the \$192.3 million reimbursement among the various plant accounts is not reflected in column 7 - Adjustments and Transfers of MFR Schedule B-7.
- c. Please clarify whether the \$7.7 million O&M reimbursement is reflected in the revenue requirements for the 2012 prior year. If so, identify exactly where the breakout of the \$7.7 million is reflected in the Company's filing. If not, explain fully why not.
- d. Referring to FPL's response to subparts b. and c., please explain fully and in detail why only \$35 million of the \$453 million spent to install the 3 million meters was reimbursed as part of the \$200 million DOE grant. Explain fully why the entire \$200 million reimbursement was not applied to offset the \$453 million cost of installing the 3 million meters.
- e. Please explain fully and in detail whether the remaining \$165 million DOE grant has been applied (or will be applied) to offset the \$229 million estimated cost of installing the remaining 1.5 million meters by the end of 2013. If so, provide detailed calculations which show how the \$165 million is applied. If not, explain fully why not.
- f. Please provide detailed calculations which quantify how the forecasted amount of plant in service related to the installation of the 4.5 million meters (net of DOE reimbursement) was derived. In addition, reconcile the result of these calculations to the amounts shown on MFR Schedule B-7, page 4, line 14 (AMI Meters).
- g. Referring to subpart f. above, please identify and provide similar detailed calculations which quantify how any capital costs associated with the meter installations are reflected in the 2012 prior year revenue requirements.
- h. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 1). Please quantify the Company's statement that a credit of \$115 million is reflected on MFR Schedule B-7, page 4, line 14. Show detailed calculations. In addition, please explain fully and in detail to what the remaining credit of \$24 million (\$115 million \$91 million) relates.
- i. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 2). Please provide a specific explanation of the Company's statement that "FPL did not forecast the associated plant-in-service additions associated with the forecasted \$91 million capital reimbursement from the DOE. Therefore, plant-in-service is understated by this amount for the 2013 Test Year". Provide calculations that show how plant was understated and explain in detail why and how this would result in an understatement of plant.

Florida Power & Light Company Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental Page 2 of 2

- j. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 3). Please quantify and explain fully and in detail the nature of the \$3.8 million credit to working capital from October 1, 2011 through December 31, 2012, and identify exactly where it is reflected in the Company's filing and in which account. In addition, specify by month whether any portion of the \$3.8 million credit is reflected in the 2012 prior year or the 2013 test year.
- k. Refer to FPL's response to OPC Interrogatory No. 128, page 3 of 3, Note 3). Referring to subpart j. above, please explain fully and in detail why October 2011 through December 2012 O&M expense should have been reduced by the \$3.8 million. In addition, provide a breakout of the O&M accounts in which the \$3.8 million reduction should have been reflected. Explain why this reduction to O&M expenses should not be carried forward to the 2013 projected test year.

А.

FPL is supplementing its response to provide an updated MFR B-7 for the 2013 Test Year, consistent with its statement in its original response to OPC's Twelfth Set of Interrogatories No. 254, subparts (h) & (i), see Attachment No. 1.

Florida Power & Light Company **Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental** Attachment No. 1; Page 1 of 6 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation rate and plant balances Type of Data Shown: for each account or sub-account to which a separate X Projected Test Year Ended: 12/31/13 COMPANY: FLORIDA POWER & LIGHT COMPANY depreciation rate is prescribed. (Include Prior Year Ended: / / AND SUBSIDIARIES Amortization/Recovery schedule amounts) * _ Historical Test Year Ended:__/_/__ Witness: Robert E. Barrett, Jr. DOCKET NO.: 120015-EI (\$000 WHERE APPLICABLE) Revised with Adjustments from OPC 12th Set INT #254 (2) (4) (6) (7) (8) (9) (1) (3) (5) Account Total Plant / Sub-Depreciation Plant Balance Total Plant Adjustments or Plant Balance 13-Month Line Account / Sub-account Title No. account Rate Beg. of Year Added Retired Transfers End of Year Average Number INTANGIBLE PLANT 1 2 8,562 8,562 Asset Retirement Obligation 8,562 3 Intangible Plant 17.3 350,560 72,135 (26, 165)396,530 357,529 4 Nuclear Licenses 3.0 22,030 22,030 22,030 5 6 INTANGIBLE PLANT (CLAUSES) 3.5 6.359 7 Intangible NASA Solar Land Lease 6.359 6.359 8 Intangible Plant ECCR 20.0 11,240 2.438 (2.244)10.920 11.433 TOTAL INTANGIBLE PLANT 398,751 74,573 (28, 409)444,914 405,400 9 10 STEAM PRODUCTION 11 12 Cape Canaveral 5,297 406 5.649 5,541 (54) 13 Cutler 0 704 (704) (0) 0 14 Manatee 2.5 520.105 59.791 532.588 (6,751)573.145 15 Manatee Gas Reburn ECRC 2.6 93,901 ٥ 93,901 93,901 16 Martin (Plant Steam) 2.4 743,675 14,717 (9,969) 748,423 744,711 17 Martin Gas Pipeline - Steam 371 371 371 Minor Steam Production 2.5 5 18 1 6 5 (337,475) 19 Pt Everglades 336,587 888 (0) 25.891 Pt Everglades Electric Prec ECRC 2.2 20 94,255 11 (33) 94,233 94,258 21 Riviera Units 3 & 4 8,755 0 8.685 (70) 8.741 22 Sanford (0) 985 (985) (0) (0) 23 Scherer Coal Cars 33,442 33,442 33,442 24 Scherer Unit 4 2.5 8,171 594,177 590,945 587,040 (1,034)25 Scherer Unit 4 Baghouse ECRC 2.6 461,380 7,701 469,081 466,036 26 SJRPP Coal Cars 2,600 2.600 2,600 27 SJRPP Coal Terminal 2.5 57,854 (399)57,454 57,654 28 SJRPP Unit 1 2.5 172,761 4.850 (605) 177,006 174,945 29 218 SJRPP Unit 1 SCR ECRC 2.6 28,261 28,479 28,343 30 SJRPP Unit 2 2.5 105,323 (906) 104,417 104,870 31 SJRPP Unit 2 SCR ECRC 2.0 27,067 27,067 27,067

Florida Power & Light Company **Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental** Attachment No. 1; Page 2 of 6 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation rate and plant balances Type of Data Shown: for each account or sub-account to which a separate X Projected Test Year Ended: 12/31/13 COMPANY: FLORIDA POWER & LIGHT COMPANY depreciation rate is prescribed. (Include Prior Year Ended: / / AND SUBSIDIARIES Amortization/Recovery schedule amounts) * _ Historical Test Year Ended:__/__/__ Witness: Robert E. Barrett, Jr. DOCKET NO.: 120015-EI (\$000 WHERE APPLICABLE) **Revised with Adjustments from OPC 12th Set INT #254** (2) (4) (5) (6) (7) (8) (9) (1) (3) Account Total Plant Total Plant / Sub-Depreciation Plant Balance Adjustments or Plant Balance 13-Month Line Account / Sub-account Title account Rate Beg. of Year Added Retired Transfers End of Year No. Average Number Steam Plant ECRC 2.0 78.583 1 78.191 652 (59) 78.784 2 2.5 9,648 (4,319)Turkey Point 201,260 206,589 203,758 3 TOTAL STEAM PRODUCTION 3,558,130 108,743 (363,363) 3,303,510 3,274,249 4 5 NUCLEAR PRODUCTION 1.8 558 6 EPU St Lucie Common Base 558 558 7 2.0 1.000 0 EPU St Lucie Unit 1 Base 491.233 492.233 492.156 8 EPU St Lucie Unit 2 Base 2.0 436.957 6.660 443.617 442.860 9 EPU St Lucie Unit 1 2.0 0 (0) (0) (0) 10 EPU St Lucie Unit 2 (0) (0) (0) 11 **EPU Turkey Point Common** 2.5 12 EPU Turkey Point Common Base 2.5 11,830 11.830 11.830 13 **EPU Turkey Point Unit 3** 2.0 14 EPU Turkey Point Unit 3 Base 2.0 562.842 562.842 562.842 15 EPU Turkey Point Unit 4 2.0 16 EPU Turkey Point Unit 4 Base 2.0 15,521 620.223 635,744 492,423 17 Minor Nuclear Production 2.1 21,472 32,236 53,708 36,873 Nuclear Plant ECRC 1.9 22,329 18 16,992 5,337 19,503 19 St Lucie Plant Common 2.5 536,176 19,332 (7, 231)548,277 540,665 2.0 20 St Lucie Unit 1 912,981 30,351 (2,914)940,419 926,493 21 St Lucie Unit 2 2.0 1,390,824 26.467 (5,809)1,411,482 1.394.904 22 St Lucie Unit 2 Uprate 4,869 4,869 4,869 23 **Turkey Point Common** 2.5 676,052 26,312 (7,021) 695,343 686,547 24 2.0 892 **Turkey Point Unit 3** 517,923 (6,438) 512,377 515,150 25 Turkey Point Unit 3 Uprate 3,734 3,734 3,734 26 **Turkey Point Unit 4** 2.0 608,097 1.029 (2,947)606.179 607,138 27 Turkey Point Unit 4 Uprate 48,723 (44, 230)4,493 14,700 TOTAL NUCLEAR PRODUCTION 28 6.256.783 769.841 (76, 590)6.950.034 6.753.246 29 30 OTHER PRODUCTION 31 Cape Canaveral Modernization 3.3 0 964,840 964,840 519,061

Florida Power & Light Company Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental Attachment No. 1; Page 3 of 6

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 120015-EI

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *

(\$000 WHERE APPLICABLE) Revised with Adjustments from OPC 12th Set INT #254

		Revised with Auj	ustillents nom o	FC 12th Set INT F	fZJ4				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Line / No. ad	ccount / Sub- ccount lumber	Account / Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Desoto Solar ECRC	3.3	153,619	18			153,637	153,628
2		Ft Lauderdale CCs	4.1	571,560	37,429	(13,108)		595,881	580,580
3		Ft Lauderdale GTs	2.6	84,973		(183)		84,791	84,882
4		Ft Myers CCs	4.0	573,409	20,310	(13,315)		580,405	572,305
5		Ft Myers GTs	2.7	87,663	1,861	(645)		88,879	88,245
6		Ft Myers Simple Cycle Unit 3 Peaker	4.7	105,564	12,191	(21,591)		96,164	102,368
7		Manatee Unit 3 CC	4.1	466,383	8,774	(1,731)		473,426	470,000
8		Martin (Other Prod)	4.0	552,171	28,967	(18,403)		562,735	551,342
9		Martin Solar ECRC	3.3	401,758	902			402,660	402,272
10		Martin Unit 8 CC	4.1	520,910	16,596	(1,680)		535,826	527,798
11		Minor Other Production	3.9	1,724	4,714			6,438	4,077
12		Other Production ECRC	1.8	9,129	550	(15)		9,664	9,450
13		Pt Everglades GTs	2.9	57,315	3,313	(807)		59,821	58,604
14		Putnam CCs	3.5	227,795	13,761	(6,142)		235,415	230,831
15		Riviera Plant Modernization	3.3						
16		Sanford CCs	4.2	822,069	59,838	(45,081)		836,827	830,223
17		Space Coast Solar ECRC	3.3	70,625		(7)		70,617	70,620
18		Turkey Point Unit 5	5.0	512,367	77,407	(39,596)		550,178	531,396
19		WCEC Unit 1 & 2 CCs	3.3	1,242,140	68,561	(37,355)		1,273,346	1,264,406
20		WCEC Unit 3	3.3	814,458	11,464	(54,718)		771,204	810,719
21		TOTAL OTHER PRODUCTION		7,275,633	1,331,497	(254,377)		8,352,753	7,862,808
22									
23]	[RANSMISSION							
24		Transmission	2.5	3,424,085	117,343	(29,131)		3,512,297	3,468,558
25		Transmission -GSU	2.5	271,532	7,202			278,734	275,410
26		Transmission-Gen Leads	2.5	51,829	1,862			53,691	52,834
27		Transmission-Radials	2.9	69,130	184	(18)		69,297	69,227
28		Transmission ECRC	2.8	5,867	82			5,949	5,901
29		TOTAL TRANSMISSION		3,822,443	126,672	(29,148)		3,919,967	3,871,930
30						,			
31									

Florida Power & Light Company **Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental** Attachment No. 1; Page 4 of 6 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation rate and plant balances Type of Data Shown: for each account or sub-account to which a separate X Projected Test Year Ended: 12/31/13 COMPANY: FLORIDA POWER & LIGHT COMPANY depreciation rate is prescribed. (Include Prior Year Ended: / / AND SUBSIDIARIES Amortization/Recovery schedule amounts) * _ Historical Test Year Ended:__/__/__ Witness: Robert E. Barrett, Jr. DOCKET NO.: 120015-EI (\$000 WHERE APPLICABLE) Revised with Adjustments from OPC 12th Set INT #254 (2) (4) (7) (8) (9) (1) (3) (5) (6) Account Total Plant / Sub-Depreciation Plant Balance Total Plant Adjustments or Plant Balance 13-Month Line Account / Sub-account Title account Rate Beg. of Year Added Retired Transfers End of Year No. Average Number DISTRIBUTION (Excluding Clauses) 1 2 1.9 361 Structures & Improvement 184,760 10,651 (78) 195,333 190,239 3 362 2.6 1,343,482 44,503 (7,119) 1,380,866 1,362,965 Station Equipment 4 364 Poles, Towers & Fixtures 4.1 1,048,179 36,940 (7,041)1,078,079 1,063,001 5 365 **Overhead Conductors & Devices** 3.9 1,301,143 39,838 (8,671) 1,332,310 1,316,275 366 6 Underground Conduit 1.5 1,484,073 49,742 (857) 1,532,958 1,508,343 7 **UG Conductors & Devices** 2.8 367 2,023,807 72.320 (13, 188)2,082,940 2,053,124 8 368 Line Transformers 3.8 1,995,828 68.945 2,040,853 2,018,102 (23, 920)369 3.1 9 Services 880,738 22,228 898,980 889,782 (3.986)10 370 Meters 36 239,314 9,713 (4,036)244,990 242,118 371 Installations On Customer Premises 4.0 68,839 1,497 (433) 69,903 69,366 11 12 373 Street Lighting & Signal Systems 4.0 415,676 16,432 424,504 420,033 (7,605) 13 AMI Meters Replaced 65,974 (64, 173)1,801 33,888 14 AMI Meters 6.5 516.759 57.125 563.285 573.885 15 Distribution - Not Depreciable 0 ٥ 0 0 16 Minor Distribution Line 3.2 80,566 102,141 182,707 127.416 17 Minor Distribution Substation 2.5 0 0 0 0 TOTAL DISTRIBUTION (Ex. Clauses) 11,649,139 532,076 (141,106) 12,040,108 11,857,937 18 19 20 DISTRIBUTION (CLAUSES) 20.0 362.9 Station Equipment -LMS 5.780 8.136 21 5.810 (592) 10.998 22 371.2 **Residential Load Management-LMS** 20.0 20,537 17,027 (6,345) 14,193 23 Distribution ECRC 2.4 10,207 2,487 12,694 11,316 24 TOTAL DISTRIBUTION CLAUSES 36,524 8,297 (6,937) 37,884 36,479 25 26 TOTAL DISTRIBUTION 11.685.663 540.373 (148,043) 12.077.992 11.894.417 27 28 29 GENERAL PLANT STRUCTURES (DEPR) 2.1 354,406 56,417 (2,040)1 408,785 361,207 30 31

Florida Power & Light Company **Docket No. 120015-EI OPC's Twelfth Set of Interrogatories Interrogatory No. 254- Supplemental** Attachment No. 1; Page 5 of 6 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the depreciation rate and plant balances Type of Data Shown: for each account or sub-account to which a separate X Projected Test Year Ended: 12/31/13 COMPANY: FLORIDA POWER & LIGHT COMPANY depreciation rate is prescribed. (Include Prior Year Ended: / / AND SUBSIDIARIES Amortization/Recovery schedule amounts) * _ Historical Test Year Ended:__/__/__ Witness: Robert E. Barrett, Jr. DOCKET NO.: 120015-EI (\$000 WHERE APPLICABLE) **Revised with Adjustments from OPC 12th Set INT #254** (2) (4) (7) (8) (9) (1) (3) (5) (6) Account Total Plant Total Plant / Sub-Depreciation Plant Balance Adjustments or Plant Balance 13-Month Line Account / Sub-account Title No. account Rate Beg. of Year Added Retired Transfers End of Year Average Number GENERAL PLANT OTHER 1 2 17.3 238,515 General Plant Other 58,070 (26, 340)270,245 245,975 3 General Plant Other ECRC 14.3 4,377 741 5,118 4,938 4 **Reclaimed Water Plant** 3.3 58,388 58,388 58,388 301.280 5 TOTAL GENERAL PLANT OTHER 58.811 (26, 340)333,751 309.301 6 7 8 GENERAL PLANT OTHER (ECCR) 20.0 2.216 1.907 4,123 3.023 9 10 **GENERAL PLANT TRANSPORTATION** 7.2 197,635 16,359 213,994 205,238 11 12 13 **GENERAL PLANT TRANSPORTATION (Clauses)** 20.0 388 388 388 14 15 16 TOTAL GENERAL PLANT 855,926 133.494 (28, 380)1 961,042 879.157 17 OTHER ITEMS 18 19 Scherer Acquisition Adjustment 107,383 107,383 107,383 TOTAL OTHER ITEMS 107,383 107,383 20 107,383 21 22 23 TOTAL DEPRECIABLE PLANT BALANCE (928,311) 36,117,595 33,960,711 3,085,193 35,048,591 1 24 25 26 NON-DEPRECIABLE PROPERTY 276,982 9.003 285.986 280,125 27 28 29 TOTAL PLANT BALANCE 34,237,694 3,094,197 (928, 311)1 36,403,581 35,328,716 30 31

						Docket M OPC's T Interrog	Power & Ligh No. 120015-EI Welfth Set of I gatory No. 254 Nent No. 1; Pag	Interrogatori - Supplement			
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES DOCKET NO.: 120015-EI			EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts) *				Type of Data Shown:				
		(\$000 WHERE APPLICABLE)				WILLESS. NODELLE. DALLELI, JI.					
			justments from C								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Account Line / Sub- No. account Number	Account / Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average			
4 25.6043	36 on March 17, 2009.										