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March 31, 2009

-VIA HAND DELIVERY -

Ms. Ann Cole, Director
 Division of the Commission Clerk and Administrative Services
 Florida Public Service Commission
 2540 Shumard Oak Blvd
 Tallahassee, FL 32399-0850

Re: Docket No. 080677-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Power & Light Company ("FPL") in the above referenced docket is an original and 21 copies of FPL's Supplemental 2009 Minimum Filing Requirement schedules, which FPL agreed to provide within two weeks of filing its Petition for Rate Increase.

A Request for Confidential Classification of certain information contained in supplemental schedule F-4 is being filed under separate cover. Please contact me should you or your Staff have any questions regarding this filing.

Sincerely,

R. Wade Litchfield

COM 5
 ECR 1
 GCL 4 Enclosures
 OPC cc: Parties of Record (w/encl.)
 RCP 1
 SSC 1
 SGA 2
 ADM
 CLK J. reporters.

DOCUMENT NUMBER-DATE

02817 MAR 31 8

FPSC-COMMISSION CLERK

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 080677-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

SUPPLEMENTAL 2009 MFR SCHEDULES

**VOLUME 1 OF 2
SECTION A – SUMMARY SCHEDULES
SECTION B – RATE BASE SCHEDULES
SECTION C – NET OPERATING INCOME SCHEDULES**

DOCUMENT NUMBER DATE

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FPSC-COMMISSION CLERK

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SECTION C - NET OPERATING INCOME SCHEDULES

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DOCUMENT NUMBER - DATE

02817 MAR 31 8

FPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE 13-MONTH AVERAGE SYSTEM BALANCE SHEETS
 BY PRIMARY ACCOUNT FOR THE MOST RECENT TWO
 HISTORICAL CALENDAR YEARS NOT INCLUDING THE
 HISTORICAL TEST YEAR IF PROVIDED ELSEWHERE.

TYPE OF DATA SHOWN:
 Proj. Supplemental Yr Ended 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

(\$000)				
LINE NO.	(1) ACCOUNT NO	(2) ACCOUNT NAME	(3) 2007 YEAR	(4) 2008 YEAR
1				
2		UTILITY PLANT		
3				
4	101 & 106	ELECTRIC PLANT IN SERVICE	24,660,028	25,818,642
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	122,506	132,603
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	1,047,582	1,335,736
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(11,762,966)	(11,875,721)
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	107,383	107,383
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMENT	(52,653)	(55,165)
11	120.1	NUC FUEL IN PROCESS	0	0
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	0	0
14	120.4	SPENT NUCLEAR FUEL	0	0
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	0	0
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	241,462	315,560
17		UTILITY PLANT	14,363,341	15,779,039
18				
19		OTHER PROPERTY AND INVESTMENTS		
20				
21	121	NONUTILITY PROPERTY	7,712	7,392
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPERTY	0	0
23	123	INVESTMENT IN ASSOCIATED COMPANIES	81,923	3,846
24	124	OTHER INVESTMENTS	41,111	3,248
25	125	SINKING FUNDS	0	0
26	128	OTHER SPECIAL FUNDS	2,412,505	2,416,305
27		OTHER PROPERTY AND INVESTMENTS	2,543,250	2,430,792
28				
29		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

SCHEDULE B-4
 SUPPLEMENTAL 2009 MFR SCHEDULES

TWO YEAR HISTORICAL BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
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 BY PRIMARY ACCOUNT FOR THE MOST RECENT TWO
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COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

		(\$000)		
LINE	(1)	(2)	(3)	(4)
NO.	ACCOUNT NO	ACCOUNT NAME	2007	2008
			YEAR	YEAR
1				
2		CURRENT AND ACCRUED ASSETS		
3				
4	131	CASH	83,172	63,581
5	132	INTEREST SPECIAL DEPOSITS	0	0
6	134	OTHER SPECIAL DEPOSITS	51	47
7	135	WORKING FUNDS	132	24
8	136	TEMPORARY CASH INVESTMENTS	19,533	305,954
9	141	NOTES RECEIVABLE	0	0
10	142	CUSTOMER ACCOUNTS RECEIVABLE	742,799	728,121
11	143	OTHER ACCOUNTS RECEIVABLE	106,827	158,450
12	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(14,871)	(14,566)
13	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0
14	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	20,891	27,733
15	151	FUEL STOCK	325,064	353,747
16	154	PLANT MATERIALS AND OPERATING SUPPLIES	237,840	249,088
17	155	MERCHANDISE	0	0
18	163	STORES EXPENSE UNDISTRIBUTED	(1)	10
19	165	PREPAYMENTS	81,316	87,691
20	171	INTEREST & DIVIDENDS RECEIVABLE	37	366
21	172	RENTS RECEIVABLE	11,874	13,086
22	173	ACCRUED UTILITY REVENUES	133,453	133,100
23	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	10,068	14,329
24	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	24,891	207,488
25		CURRENT AND ACCRUED ASSETS	1,762,874	2,328,249
26				
27				
28				
29		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

SCHEDULE B-4
SUPPLEMENTAL 2009 MFR SCHEDULES

TWO YEAR HISTORICAL BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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LINE NO.	(1) ACCOUNT NO	(2) ACCOUNT NAME	(3) 2007 YEAR	(4) 2008 YEAR
1				
2		DEFERRED DEBITS		
3				
4	181	UNAMORTIZED DEBT EXPENSE	22,047	35,307
5	182	EXTRAORDINARY PROPERTY LOSSES	56,159	0
6	182.3	OTHER REGULATORY ASSETS	1,190,283	1,694,253
7	183	PRELIM SURVEY & INVESTIGATION CHARGES	34,812	55,944
8	184	CLEARING ACCOUNTS	37	286
9	185	TEMPORARY FACILITIES	(434)	(418)
10	186	MISCELLANEOUS DEFERRED DEBITS	1,057,933	1,038,574
11	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	68	48
12	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0
13	189	UNAMORT LOSS ON REACQUIRED DEBT	37,195	34,024
14	190	ACCUMULATED DEFERRED INCOME TAXES	825,646	844,295
15		DEFERRED DEBITS	3,223,846	3,702,312
16				
17		TOTAL ASSETS AND OTHER DEBITS	21,893,312	24,240,392
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

(\$000)

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) 2007 YEAR	(4) 2008 YEAR
1				
2		PROPRIETARY CAPITAL		
3				
4	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)
5	204	PREFERRED STOCK ISSUED	0	0
6	207	PREMIUM ON CAPITAL STOCK	0	0
7	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	0	0
8	211	MISCELLANEOUS PAID IN CAPITAL	(4,322,000)	(4,345,077)
9	214	CAPITAL STOCK EXPENSE	3,741	3,741
10	216	UNAPPROPRIATED RETAINED EARNINGS	(1,564,399)	(1,913,737)
11		PROPRIETARY CAPITAL	(7,255,726)	(7,628,141)
12				
13		LONG TERM DEBT		
14				
15	221	BONDS	(4,676,424)	(5,669,562)
16	223	ADV ASSOC CO	0	0
17	224	OTHER LONG-TERM DEBT	(96,154)	0
18	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0
19	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	36,204	35,781
20		LONG TERM DEBT	(4,736,373)	(5,633,781)
21				
22		NONCURRENT LIABILITIES		
23				
24	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(241,462)	(315,580)
25	228.1	ACCUM PROVISION - PROPERTY INSURANCE	148,296	(201,490)
26	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(29,184)	(23,151)
27	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(326,660)	(329,156)
28	228.4	ACCUM PROVISION - OPERATING RESERVES	(90,019)	(95,134)
29	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0
30	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,614,232)	(1,697,557)
31		NONCURRENT LIABILITIES	(2,153,261)	(2,662,048)
32				
33				

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

SCHEDULE B-4
SUPPLEMENTAL 2009 MFR SCHEDULES

TWO YEAR HISTORICAL BALANCE SHEET

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
PROVIDE 13-MONTH AVERAGE SYSTEM BALANCE SHEETS
BY PRIMARY ACCOUNT FOR THE MOST RECENT TWO
HISTORICAL CALENDAR YEARS NOT INCLUDING THE
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TYPE OF DATA SHOWN:

Proj. Supplemental Yr Ended 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

		(\$000)		
LINE NO.	(1) ACCOUNT NO	(2) ACCOUNT NAME	(3) 2007 YEAR	(4) 2008 YEAR
1				
2		CURRENT AND ACCRUED LIABILITIES		
3				
4	231	NOTES PAYABLE	(383,131)	(353,370)
5	232	ACCOUNTS PAYABLE	(598,309)	(717,129)
6	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	(33)
7	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(17,701)	(16,504)
8	235	CUSTOMER DEPOSITS	(517,132)	(558,558)
9	236	TAXES ACCRUED	(316,188)	(184,556)
10	237	INTEREST ACCRUED	(84,850)	(101,929)
11	238	DIVIDENDS DECLARED	0	0
12	239	MATURED LONG-TERM DEBT	0	0
13	240	MATURED INTEREST	0	0
14	241	TAX COLLECTIONS PAYABLE	(74,869)	(65,814)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(475,137)	(544,575)
16	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	0	0
17	244	DERIVATIVE LIABILITY - NOT HEDGED	(346,424)	(324,867)
18		CURRENT AND ACCRUED LIABILITIES	(2,813,741)	(2,867,335)
19				
20		DEFERRED CREDITS		
21				
22	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(79)	(631)
23	253	OTHER DEFERRED CREDITS	(393,810)	(299,133)
24	254	OTHER REGULATORY LIABILITIES	(1,030,307)	(1,140,087)
25	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(38,361)	(23,075)
26	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(5,550)	(6,004)
27	257	UNAMORT GAIN ON REACQUIRED DEBT	(3,881)	(3,659)
28	281 282 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(3,462,222)	(3,976,497)
29		DEFERRED CREDITS	(4,934,210)	(5,449,087)
30				
31		TOTAL LIABILITIES AND OTHER CREDITS	(21,893,312)	(24,240,392)
32				
33		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DATA LISTED BELOW REGARDING ALL
 CHANGES IN RATE BASE PRIMARY ACCOUNTS THAT
 EXCEED 1/20TH OF ONE PERCENT (.0005) OF TOTAL
 RATE BASE AND TEN PERCENT FROM THE PRIOR YEAR
 TO THE TEST YEAR. QUANTIFY EACH REASON
 FOR THE CHANGE.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Robert E. Barrett, Jr.

(1) LINE NO.	(2) ACCOUNT NUMBER	(2) ACCOUNT NAME	(3) PRIOR YEAR ENDED 12/31/09 (\$000)	(4) HISTORICAL YEAR ENDED 12/31/08 (\$000)	(5) INCREASE / (DECREASE)		(6) PERCENT (5)/(4) (%)	(7) REASON(S) FOR CHANGE
					AMOUNT (3)-(4) (\$000)			
1	105	ELECTRIC PLANT HELD FOR FUTURE USE	108,074	132,603	(24,530)		-18.50%	DECREASE DUE TO PROPERTY PLACED IN SERVICE AT THE WEST COUNTY ENERGY CENTER PLANT SITE, SUBSTATIONS AND RIGHTS OF WAY.
2								
3								
4	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,189,671	1,335,736	853,935		63.93%	INCREASE MAINLY DUE TO WEST COUNTY ENERGY CENTER UNITS 1, 2 & 3 PROJECTS, DESOTO, SPACE COAST AND MARTIN SOLAR PROJECTS, AND EXTENDED POWER UPRATE PROJECTS AT NUCLEAR PLANT SITES.
5								
6								
7								
8	131	CASH	0	63,581	(63,581)		-100.00%	THE CHANGE IN THIS ACCOUNT CANNOT BE ATTRIBUTED TO ANY SPECIFIC ITEM. BALANCES IN THIS ACCOUNT FLUCTUATE BASED ON CASH ACTIVITY. NOTE: A ZERO BALANCE IN THIS ACCOUNT REFLECTS A NET BALANCE IN SHORT TERM DEBT.
9								
10								
11								
12								
13	136	TEMPORARY CASH INVESTMENTS	0	305,954	(305,954)		-100.00%	THE CHANGE IN THIS ACCOUNT CANNOT BE ATTRIBUTED TO ANY SPECIFIC ITEM. BALANCES IN THIS ACCOUNT FLUCTUATE BASED ON CASH ACTIVITY. NOTE: A ZERO BALANCE IN THIS ACCOUNT REFLECTS A NET BALANCE IN SHORT TERM DEBT.
14								
15								
16								
17								
18	143	OTHER ACCOUNTS RECEIVABLE	177,402	158,450	18,952		11.96%	THE CHANGE IN THIS ACCOUNT CANNOT BE ATTRIBUTED TO ANY SPECIFIC ITEM. BALANCES IN THIS ACCOUNT FLUCTUATE BASED ON TIMING OF MISCELLANEOUS REVENUES AND THEIR COLLECTIONS, AS WELL AS, VARIOUS 3RD PARTY BILLINGS.
19								
20								
21								
22	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	37,231	14,329	22,902		159.83%	INCREASE DUE TO ACCUMULATED WEST COUNTY ENERGY CENTER WATER RECLAMATION PROJECT COSTS TO BE REIMBURSED BY PALM BEACH COUNTY.
23								
24								
25								
26	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	487	207,488	(207,001)		-99.77%	THE COMPANY DOES NOT ATTEMPT TO PROJECT CHANGES IN DERIVATIVE BALANCES. DECREASE DUE TO HISTORICAL MONTHLY 2008 BALANCES BEING HIGHER THAN THE LAST HISTORICAL MONTH BALANCE CARRIED FORWARD FOR 2009.
27								
28								
29								
30		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						
31								

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DATA LISTED BELOW REGARDING ALL
 CHANGES IN RATE BASE PRIMARY ACCOUNTS THAT
 EXCEED 1/20TH OF ONE PERCENT (.0005) OF TOTAL
 RATE BASE AND TEN PERCENT FROM THE PRIOR YEAR
 TO THE TEST YEAR. QUANTIFY EACH REASON
 FOR THE CHANGE.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO. 080677-EI

WITNESS: Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NUMBER	(2) ACCOUNT NAME	(3) PRIOR YEAR ENDED 12/31/09 (\$000)	(4) HISTORICAL YEAR ENDED 12/31/08 (\$000)	(5) INCREASE / (DECREASE)		(6) PERCENT (5)/(4) (%)	(7) REASON(S) FOR CHANGE
					AMOUNT (3)-(4) (\$000)			
1	183	PRELIM SURVEY & INVESTIGATION CHARGES	90,109	55,944	34,165		61.07%	INCREASE DUE TO DEFERRED COSTS ASSOCIATED WITH CAPE CANAVERAL AND RIVIERA MODERNIZATION PROJECTS AND INTRASTATE PIPELINE PROJECT.
2								
3								
4	184	CLEARING ACCOUNTS	18,502	286	18,216		6377.50%	2009 BALANCE INCLUDES APPROXIMATELY \$18 MILLION WHICH SHOULD HAVE BEEN CLASSIFIED WITH ACCOUNT 186 MISCELLANEOUS DEFERRED DEBITS .
5								
6								
7	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(180,876)	(201,490)	20,614		-10.23%	DECREASE DUE TO UNINSURED STORM DAMAGE CHARGED TO THE RESERVE DURING 2008.
8								
9								
10	236	TAXES ACCRUED	(442,682)	(184,556)	(258,126)		139.86%	INCREASE DUE TO THE TIMING OF TAX EXPENSES AND TAX PAYMENTS.
11								
12	244	DERIVATIVE LIABILITY - NOT HEDGED	(527,118)	(324,867)	(202,251)		62.26%	
13								THE COMPANY DOES NOT ATTEMPT TO PROJECT CHANGES IN DERIVATIVE BALANCES. INCREASE DUE TO HISTORICAL MONTHLY 2008 BALANCES BEING LOWER THAN THE LAST HISTORICAL MONTH BALANCE CARRIED FORWARD FOR 2009.
14								
15								
16								DECREASE DUE TO DERIVATIVE LIABILITY BALANCES. THIS ACCOUNT HAD DERIVATIVE BALANCES DURING SOME MONTHS OF 2008, BUT A ZERO BALANCE AT THE LAST HISTORICAL MONTH WHICH WAS CARRIED FORWARD FOR 2009.
17	254	OTHER REGULATORY LIABILITIES	(841,356)	(1,140,087)	298,730		-26.20%	
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

NOTE: TOTALS MY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-6

SCHEDULE B - 6
SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
PROVIDE A DEVELOPMENT OF JURISDICTIONAL
SEPARATION FACTORS FOR RATE BASE FOR THE TEST
YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY (\$000)	(3) FPSC JURISDICTIONAL (\$000)	(4) JURISDICTIONAL FACTOR
1				
2	ELECTRIC PLANT IN SERVICE INTANGIBLE			
3				
4	PLT IN SERV - INTANGIBLE	163,585	163,027	0.996587
5	PLT IN SERV - INTAN - FT LAUD GAS	0	0	0.000000
6	PLT IN SERV - INTAN - ECCR	4,116	4,116	1.000000
7	PLT IN SERV - INTANGIBLE ARO	121,271	120,857	0.996587
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	<u>288,972</u>	<u>287,999</u>	<u>0.996635</u>
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - STEAM (EXC COAL & AMORT STM)	3,001,473	2,964,550	0.987699
13	PLT IN SERV - STEAM MARTIN PIPELINE	371	367	0.988881
14	PLT IN SERV - STEAM - ECRC	246,476	243,726	0.988840
15	PLT IN SERV - COAL CARS	36,171	35,769	0.988881
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	<u>3,284,491</u>	<u>3,244,411</u>	<u>0.987797</u>
17				
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
19				
20	PLT IN SERV - NUCLEAR TURKEY PT	1,582,750	1,575,947	0.995701
21	PLT IN SERV - NUCLEAR ST LUCIE 1	844,878	841,246	0.995701
22	PLT IN SERV - NUCLEAR ST LUCIE COM	482,849	480,773	0.995701
23	PLT IN SERV - NUCLEAR ST LUCIE 2	1,293,418	1,287,858	0.995701
24	PLT IN SERV - NUCLEAR - ECRC	2,389	2,362	0.988840
25	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	<u>4,206,284</u>	<u>4,188,186</u>	<u>0.995697</u>
26				
27	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
28				
29	PLT IN SERV - OTHER PRODUCTION MYER & EVER - GT	4,737,054	4,678,781	0.987699
30	PLT IN SERV - OTH PROD MARTIN PIPELINE	13,293	13,145	0.988881
31	PLT IN SERV - OTH PROD - ECRC	27,639	27,330	0.988840
32	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	<u>4,777,986</u>	<u>4,719,257</u>	<u>0.987708</u>
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2	ELECTRIC PLANT IN SERVICE TRANSMISSION			
3				
4	PLT IN SERV - TRANS (EXC CLAUSES)	3,401,110	3,382,842	0.994629
5	PLT IN SERV - TRANS - FPLE NED	36,939	0	0.000000
6	PLT IN SERV - TRANSMISSION - ECRC	1,773	1,753	0.988840
7	PLT IN SERV - TRANS ECCR	0	0	0.000000
8	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0.000000
9	ELECTRIC PLANT IN SERVICE TRANSMISSION	3,439,822	3,384,595	0.983945
10				
11	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
12				
13	PLT IN SERV - DISTRIBUTION ACCT 360	87,933	87,933	1.000000
14	PLT IN SERV - DISTRIBUTION ACCT 361 (EXC ECCR & OBF)	158,435	158,435	1.000000
15	PLT IN SERV - DISTRIBUTION ACCT 362 (EXC ECCR & OBF)	1,347,411	1,347,411	1.000000
16	PLT IN SERV - DISTRIBUTION ACCT 364	868,086	868,086	1.000000
17	PLT IN SERV - DISTRIBUTION ACCT 365	1,144,630	1,144,630	1.000000
18	PLT IN SERV - DISTRIBUTION ACCT 366	1,344,433	1,344,433	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 367	1,801,206	1,801,206	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 368	1,797,963	1,797,963	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 369	783,758	783,758	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 370 (EXC ECCR)	481,200	480,825	0.999220
23	PLT IN SERV - DISTRIBUTION ACCT 371 (EXC ECCR)	63,476	63,476	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 373	372,876	372,876	1.000000
25	PLT IN SERV - DISTRIBUTION - ECRC	2,901	2,869	0.988840
26	PLT IN SERV - DISTRIBUTION ACCT 361 ECCR	0	0	0.000000
27	PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	9,143	9,143	1.000000
28	PLT IN SERV - DISTRIBUTION ACCT 364 ECCR	0	0	0.000000
29	PLT IN SERV - DISTRIBUTION ACCT 365 ECCR	0	0	0.000000
30	PLT IN SERV - DISTRIBUTION ACCT 368 ECCR	0	0	0.000000
31	PLT IN SERV - DISTRIBUTION ACCT 369 ECCR	0	0	0.000000
32	PLT IN SERV - DISTRIBUTION ACCT 370 ECCR	0	0	0.000000
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

**SCHEDULE B - 6
SUPPLEMENTAL 2009 MFR SCHEDULES**

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
PROVIDE A DEVELOPMENT OF JURISDICTIONAL
SEPARATION FACTORS FOR RATE BASE FOR THE TEST
YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4)
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	19,188	19,188	1.000000
3	PLT IN SERV - DISTRIBUTION ACCT 373 ECCR	0	0	0.000000
4	ELECTRIC PLANT IN SERVICE DISTRIBUTION	10,282,638	10,282,230	0.999960
5				
6	ELECTRIC PLANT IN SERVICE GENERAL			
7				
8	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	199,306	198,626	0.996587
9	PLT IN SERV - GENERAL PLANT STRUCTURES	420,726	419,290	0.996587
10	PLT IN SERV - GENERAL PLANT OTHER (EXC ECCR)	218,244	217,500	0.996587
11	PLT IN SERV - GENERAL PLANT OTHER ECCR	412	412	1.000000
12	PLT IN SERV - GENERAL PLANT OTHER ECRC	298	295	0.988840
13	PROPERTY UNDER CAPITAL LEASES - COMPUTERS	0	0	0.000000
14	ELECTRIC PLANT IN SERVICE GENERAL	838,986	836,121	0.996586
15				
16	ACQUISITION ADJUSTMENT PLANT			
17				
18	ACQUISITION ADJUSTMENT SCHERER 4	107,383	106,062	0.987699
19	ACQUISITION ADJUSTMENT PLANT	107,383	106,062	0.987699
20				
21	PLANT IN SERVICE	27,226,561	27,048,862	0.993473
22				
23	ELECTRIC PLANT HELD FOR FUTURE USE			
24				
25	PLT FUTURE USE - STEAM	0	0	0.000000
26	PLT FUTURE USE - NUCLEAR	9,549	9,508	0.995701
27	PLT FUTURE USE - OTHER PRODUCTION	20,330	20,079	0.987699
28	PLT FUTURE USE - TRANSMISSION	41,948	41,723	0.994629
29	PLT FUTURE USE - DISTRIBUTION	29,772	29,772	1.000000
30	PLT FUTURE USE - GENERAL	6,475	6,453	0.996587
31	ELECTRIC PLANT HELD FOR FUTURE USE	108,074	107,535	0.995017
32				
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

PAGE 4 OF 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
PROVIDE A DEVELOPMENT OF JURISDICTIONAL
SEPARATION FACTORS FOR RATE BASE FOR THE TEST
YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000) (2) TOTAL COMPANY	(\$000) (3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2	CONSTRUCTION WORK IN PROGRESS			
3				
4	CWIP - INTANGIBLE PLANT	74,958	74,702	0.996587
5	CWIP - STEAM (EXC COAL)	235,955	233,052	0.987699
6	CWIP - NUCL - TURKEY POINT	467,681	465,670	0.995701
7	CWIP - OTHER PRODUCTION - GT	1,116,654	1,105,090	0.987699
8	CWIP - TRANSMISSION	136,032	135,302	0.994629
9	CWIP - DISTRIBUTION	90,972	90,972	1.000000
10	CWIP - GENERAL - TRANSPORTATION EQUIP	54,752	54,566	0.996587
11	CWIP - FPL NED	10,467	0	0.000000
12	CONSTRUCTION WORK IN PROGRESS	<u>2,189,671</u>	<u>2,159,354</u>	<u>0.986154</u>
13				
14	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
15				
16	ACC PROV DEPR & AMORT - INTANGIBLE	(54,807)	(54,620)	0.996587
17	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(16,163)	(16,108)	0.996587
18	ACC AMORT - FT LAUD GAS	0	0	0.000000
19	ACC AMORT - INTANGIBLE -ECCR	(1,012)	(1,012)	1.000000
20	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,757)	0.996587
21	ACC PROV DEPR & AMORT - UNASSIGNED BOTTOM LINE	<u>437,500</u>	<u>435,265</u>	<u>0.994891</u>
22	ACCUM PROVISION DEPRECIATION - INTANGIBLE	<u>358,738</u>	<u>356,768</u>	<u>0.994508</u>
23				
24	ACCUM PROVISION DEPRECIATION - STEAM			
25				
26	ACC PROV DEPR & AMORT - STEAM (EXC COAL)	(2,387,601)	(2,358,230)	0.987699
27	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(367)	0.988881
28	ACC PROV DEPR & AMORT - STEAM - ECRC	(42,810)	(42,332)	0.988840
29	ACC PROV DEPR - FOSSIL DECOM	(255,497)	(252,354)	0.987699
30	ACC PROV DEPR & AMORT - COAL CARS	(34,378)	(33,995)	0.988881
31	ACCUM PROVISION DEPRECIATION - STEAM	<u>(2,720,656)</u>	<u>(2,687,278)</u>	<u>0.987732</u>
32				
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(2) TOTAL COMPANY (\$000)	(3) FPSC JURISDICTIONAL (\$000)	(4) JURISDICTIONAL FACTOR
1				
2	ACCUM PROVISION DEPRECIATION - NUCLEAR			
3				
4	ACC PROV DEPR & AMORT - TURKEY POINT	(1,058,378)	(1,053,829)	0.995701
5	ACC PROV DEPR & AMORT - ST LUCIE 1	(490,527)	(488,418)	0.995701
6	ACC PROV DEPR & AMORT - ST LUCIE COM	(295,335)	(294,065)	0.995701
7	ACC PROV DEPR & AMORT - ST LUCIE 2	(718,864)	(715,774)	0.995701
8	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	601	594	0.988840
9	ACCUM PROVISION DEPRECIATION - NUCLEAR	(2,562,504)	(2,551,492)	0.995703
10				
11	ACCUM PROVISION DEPRECIATION - OTHER			
12				
13	ACC PROV DEPR & AMORT - OTH PROD MYER&EVER - GT	(1,389,558)	(1,372,465)	0.987699
14	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(101,656)	(100,406)	0.987699
15	ACC PROV DEPR & AMORT - OTH PROD MARTIN PIPELINE	(13,293)	(13,145)	0.988881
16	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(3,257)	(3,221)	0.988840
17	ACCUM PROVISION DEPRECIATION - OTHER	(1,507,765)	(1,489,237)	0.987711
18				
19	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
20				
21	ACC PROV DEPR & AMORT - TRANS (EXC CLAUSES)	(1,326,735)	(1,319,609)	0.994629
22	ACC PROV DEPR & AMORT - FPLE NED	(12,759)	0	0.000000
23	ACC PROV DEPR & AMORT - TRANS - ECRC	(141)	(140)	0.988840
24	ACC PROV DEPR & AMORT - TRANS ECCR	0	0	0.000000
25	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,339,635)	(1,319,748)	0.985155
26				
27	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
28				
29	ACC PROV DEPR & AMORT - DISTRIB A/C 360 (EXC ECCR/OBF)	0	0	0.000000
30	ACC PROV DEPR & AMORT - DISTRIB A/C 361 (EXC ECCR/OBF)	(42,171)	(42,171)	1.000000
31	ACC PROV DEPR & AMORT - DISTRIB A/C 362 (EXC ECCR/OBF)	(414,833)	(414,833)	1.000000
32	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364	(392,034)	(392,034)	1.000000
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

PAGE 6 OF 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09.

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4) JURISDICTIONAL FACTOR
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	
1				
2	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365	(605,093)	(605,093)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 366	(323,948)	(323,948)	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 367	(593,214)	(593,214)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368	(744,191)	(744,191)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369	(332,045)	(332,045)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370 (EXC ECCR)	(242,569)	(242,380)	0.999220
8	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371 (EXC ECCR)	(55,942)	(55,942)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373	(224,579)	(224,579)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(382)	(377)	0.988840
11	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 362 ECCR	(2,317)	(2,317)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371 ECCR	(9,505)	(9,505)	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
20	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(3,982,823)	(3,982,630)	0.999951
21				
22	ACCUM PROVISION DEPRECIATION - GENERAL			
23				
24	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(110,053)	(109,678)	0.996587
25	ACC PROV DEPR & AMORT - GENERAL PLT STRUCTURES	(154,397)	(153,871)	0.996587
26	ACC PROV DEPR & AMORT - GEN PLT OTH(EXC ECCR)	(110,632)	(110,255)	0.996587
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECCR	(149)	(149)	1.000000
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECRC	(5)	(5)	0.988839
29	ACC PROV DEPR & AMORT - PROP UND CAPT LEASES - COMPUTER	0	0	0.000000
30	ACCUM PROVISION DEPRECIATION - GENERAL	(375,237)	(373,957)	0.996588
31				
32	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

**SCHEDULE B - 6
SUPPLEMENTAL 2009 MFR SCHEDULES**

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

PAGE 7 OF 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
PROVIDE A DEVELOPMENT OF JURISDICTIONAL
SEPARATION FACTORS FOR RATE BASE FOR THE TEST
YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000) (2) TOTAL COMPANY	(\$000) (3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(2,578,044)	(2,566,962)	0.995701
3	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	2,383,154	2,375,020	0.996587
4	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(194,890)	(191,942)	0.984874
5				
6	ACQUISITION ADJUSTMENT - RESERVE			
7				
8	ACC PROV DEPR - AMORT ELECT PLANT	(57,705)	(56,995)	0.987699
9	ACQUISITION ADJUSTMENT - RESERVE	(57,705)	(56,995)	0.987699
10				
11	ACCUM PROVISION DEPRECIATION	(12,382,477)	(12,296,511)	0.993057
12				
13	NUCLEAR FUEL			
14				
15	NUCLEAR FUEL IN PROCESS	0	0	0.000000
16	NUCLEAR FUEL MATERIALS & ASSEMBLIES	0	0	0.000000
17	NUCLEAR FUEL ASSEMBLIES IN REACTOR	0	0	0.000000
18	SPENT NUCLEAR FUEL	0	0	0.000000
19	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	0	0	0.000000
20	NUCLEAR FUEL UNDER CAPITAL LEASES	328,516	328,089	0.998701
21	NUCLEAR FUEL	328,516	328,089	0.998701
22				
23	WORKING CAPITAL ASSETS			
24				
25	CASH			1.000000
26	CASH - OTHER CAPITAL SUB ACCT	0	0	0.000000
27	CASH - FREC CAPITAL SUB ACCT	0	0	0.000000
28	INTEREST/DIVIDENDS SPECIAL DEPOSITS	0	0	0.000000
29	OTHER SPECIAL DEPOSITS	45	45	0.996617
30	WORKING FUNDS	0	0	0.000000
31	TEMPORARY CASH INVESTMENTS	0	0	0.000000
32	NOTES RECEIVABLE	0	0	0.000000
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4)
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	CUSTOMER ACCOUNTS RECEIVABLE	756,859	756,859	1.000000
3	OTH ACCTS REC - MISCELLANEOUS	177,402	176,802	0.996617
4	OTH ACCTS REC - MISCELLANEOUS - FPLE NED	0	0	0.000000
5	OTH ACCTS REC - EMPLOYEE EDUCATION ADVANCES	0	0	0.000000
6	OTH ACCTS REC - EMPLOYEE LOAN	0	0	0.000000
7	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(18,189)	(18,189)	1.000000
8	NOTES RECEIV FROM ASSOCIATED COMPANIES	0	0	0.000000
9	ACCTS RECEIV FROM ASSOCIATED COMPANIES	29,938	29,836	0.996617
10	FUEL STOCK	350,413	347,145	0.990674
11	PLANT MATERIALS & OPERATING SUPPLIES	265,198	263,843	0.994891
12	MERCHANDISE ENERGY STORE	0	0	0.000000
13	MERCHANDISE EMPLOYEE PROGRAM	0	0	0.000000
14	STORES EXPENSE	0	0	0.000000
15	PREPAYMENTS - GENERAL	44,671	44,519	0.996617
16	PREPAYMENTS - FRANCHISE TAXES	37,918	37,918	1.000000
17	PREPAYMENTS - INTEREST PAPER & DEBT	1,513	1,505	0.994891
18	INTEREST AND DIVIDENDS RECEIVABLE	0	0	0.000000
19	RENTS RECEIVABLE	13,848	13,801	0.996617
20	ACCRUED REVENUES - STORM SECURITIZATION	0	0	0.000000
21	ACCRUED UTILITY REVENUES - FPSC	143,003	143,003	1.000000
22	ACCRUED UTILITY REVENUES - FERC	2,768	0	0.000000
23	MISC CUR & ACC ASSTS - JOB ACCT OTHER	37,231	37,105	0.996617
24	MISC CUR & ACC ASSTS - DERIVATIVE ASSETS	487	483	0.990674
25	EXTRAORDINARY PROPERTY LOSSES	0	0	0.000000
26	EXTRAORDINARY PROP LOSS - STORM DEFICIENCY	0	0	1.000000
27	EXTRAORDINARY PROP LOSS - STORM DEFICIENCY INT INCOME	0	0	0.000000
28	UNRECOVERED PLANT & REGULATORY COSTS	0	0	0.000000
29	OTHER REG ASSETS - OTHER	41	41	0.996617
30	OTHER REG ASSETS - NUCL ASS URANIUM ENRICH D&D	0	0	0.000000
31	OTHER REG ASSETS - UNDERRECOVERED FRANCHISE FEE	0	0	0.000000
32	OTHER REG ASSETS - INT EXP - FIN 48	0	0	0.000000
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4)
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	OTHER REG ASSETS - NUCLEAR G/U CARRYING COSTS	30,219	30,219	1.000000
3	OTHER REG ASSETS - DERIVATIVES	526,631	521,720	0.990674
4	OTHER REG ASSETS - GLADES POWER PARK	0	0	0.000000
5	OTHER REG ASSETS - ARO ASSETS	0	0	0.000000
6	OTHER REG ASSETS - STORM SECURITIZATION - BONDS	570,323	570,323	1.000000
7	OTHER REG ASSETS - STORM SECURITIZATION - DEF TAX	357,225	357,225	1.000000
8	OTHER REG ASSETS- STORM SECUR- OVER/UNDER -TAX	0	0	0.000000
9	OTHER REG ASSETS- STORM SECUR- OVER/UNDER -BONDS	0	0	0.000000
10	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	35,013	35,013	1.000000
11	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	35,520	35,520	1.000000
12	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	58,810	58,810	1.000000
13	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	1,580	1,580	1.000000
14	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,292	0	0.000000
15	OTHER REG ASSETS - SPECIAL DEFERRED FUEL	0	0	0.000000
16	OTHER REG ASSETS - OKEELANTA SETTLEMENT	0	0	0.000000
17	OTHER REG ASSETS - DBT DEFERRED SECURITY	1,664	1,656	0.995701
18	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	90,109	89,804	0.996617
19	CLEARING ACCOUNTS - OTHER	18,502	18,439	0.996617
20	TEMPORARY FACILITIES	0	0	0.000000
21	MISC DEFD DEB - OTHER	0	0	0.000000
22	MISC DEFD DEB - FIN 48 - INTEREST REC	30,131	30,029	0.996617
23	MISC DEFD DEB - GROSS RECEIPTS TAX	0	0	0.000000
24	MISC DEFD DEB - STORM MAINTENANCE	1,535,823	1,527,975	0.994891
25	MISC DEFD DEB - STORM MAINT - OFFSET	(1,535,823)	(1,527,975)	0.994891
26	MISC DEFD DEB - DEFERRED PENSION DEBIT	1,007,487	1,004,048	0.996587
27	MISC DEFD DEB - SJRPP	33,733	33,318	0.987699
28	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	27	27	0.996617
29	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0	0.000000
30	WORKING CAPITAL ASSETS	4,641,410	4,622,447	0.995914
31				
32	WORKING CAPITAL LIABILITIES			
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	DESCRIPTION	(\$000)	(\$000)	JURISDICTIONAL FACTOR
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	
1				
2	ACCUM PROVISION FOR PROPERTY INSURANCE	(181,682)	(181,682)	1.000000
3	ACCUM PROVISION FOR PROPERTY INS - OFFSET	0	0	0.000000
4	ACCUM PROVISION FOR PROPERTY INS - STORM RECOVERY	0	0	0.000000
5	ACCUM PROVISION FOR PROPERTY INS - STORM - FERC	806	0	0.000000
6	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(22,977)	(22,899)	0.996587
7	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(327,086)	(325,969)	0.996587
8	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(49,631)	(49,463)	0.996617
9	ACC MISC OPER PROV - NUCLEAR MAINTENANCE RSV	(51,374)	(51,201)	0.996617
10	ACC MISC OPER PROV - NUCL ASS URANIUM ENRICH D&D	0	0	0.000000
11	ACC MISC OPER PROV - DEFERRED COMPENSATION	(9,204)	(9,172)	0.996587
12	ACCUM PROV FOR RATE REFUNDS - FERC	0	0	0.000000
13	ACCUM PROV FOR RATE REFUNDS - FPSC	0	0	0.000000
14	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(1,788,840)	(1,782,734)	0.996587
15	OTHER NON CURRENT LIABILITY - OTHER	(1,337)	(1,333)	0.996617
16	ACCTS PAY - GENERAL	(667,489)	(665,231)	0.996617
17	ACCTS PAY - FUNDS FOR NUCLEAR DECOMMISSIONING	0	0	0.000000
18	NOTES PAYABLE - ASSOCIATED COMPANIES	0	0	0.000000
19	ACCTS PAYABLE - ASSOCIATED COMPANIES	(16,497)	(16,441)	0.996617
20	CUSTOMER DEPOSITS - NON-ELECTRIC	0	0	0.000000
21	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	0	0	0.000000
22	CUSTOMER DEPOSITS - MARGIN CALL COLL - FIN39 OFFSET	0	0	0.000000
23	TAXES ACCRUED - FEDERAL INCOME TAXES	(166,336)	(165,773)	0.996617
24	TAXES ACCRUED - FPLE NED	(2,183)	0	0.000000
25	TAXES ACCRUED - STATE INCOME TAXES	(12,461)	(12,418)	0.996617
26	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(110,160)	(109,669)	0.995543
27	TAXES ACCRUED - REVENUE TAXES	(150,205)	(150,205)	1.000000
28	TAXES ACCRUED - OTHER	(1,338)	(1,333)	0.996617
29	TAXES ACCRUED - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
30	INTEREST ACCRUED ON LONG - TERM DEBT	(71,737)	(71,494)	0.996617
31	INTEREST ACCRUED ON LTD - STORM SECURITIZATION	(9,245)	(9,245)	1.000000
32	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(19,326)	(19,326)	1.000000
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

PAGE 11 OF 12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4) JURISDICTIONAL FACTOR
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	
1				
2	INTEREST ACCRUED ON OTHER	0	0	0.000000
3	INTEREST ACCRUED ON WHOLESALE REFUND	0	0	0.000000
4	INTEREST ACCRUED ON RETAIL REFUND	(104)	(104)	1.000000
5	COMMON AND PREFERRED DIVIDENDS DECLARED	0	0	0.000000
6	MATURED LONG-TERM DEBT	0	0	0.000000
7	MATURED INTEREST	0	0	0.000000
8	TAX COLLECTIONS PAYABLE	(67,870)	(67,640)	0.996617
9	MISC CURR & ACC LIAB - OTHER	(568,569)	(566,645)	0.996617
10	MISC CURR & ACC LIAB - STORM LIABILITIES	(3,143)	(3,127)	0.994891
11	MISC CURR & ACC LIAB - FPLE NED	(575)	0	0.000000
12	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	162	0	0.000000
13	MISC CURR & ACC LIAB - STORM SECURITIZATION	0	0	0.000000
14	OTHER DEFD CREDITS - PREFERRED STOCK DIVIDENDS ACCR	0	0	0.000000
15	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(14,208)	(14,160)	0.996617
16	MISC CURR & ACC LIAB - NUCL ASS D&D - CURRENT	0	0	0.000000
17	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(1,073)	(1,070)	0.996617
18	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(6,491)	(6,469)	0.996617
19	MISC CURR & ACC LIAB - WHOLESALE REFUND	0	0	0.000000
20	MISC CURR & ACC LIAB - RETAIL REFUND	(3,951)	(3,951)	1.000000
21	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(527,118)	(522,202)	0.990674
22	CUSTOMER ADVANCES FOR CONSTRUCTION	(509)	(508)	0.996617
23	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	1,315	1,310	0.996617
24	OTHER DEFD CREDITS - STORM LIABILITIES	(25,932)	(25,800)	0.994891
25	OTHER DEFD CREDITS - OTHER	(160,469)	(159,926)	0.996617
26	OTHER DEFD CREDITS - DEFERRED SJRPP INTEREST	(92,776)	(91,634)	0.987699
27	OTHER DEFD CREDITS - GAS TURBINE VARIABLE MAINT	0	0	0.000000
28	OTHER REG LIAB - ARO LIABILITY	(699,423)	(697,036)	0.996587
29	OTHER REG LIAB - WHOLESALE REFUNDS	0	0	0.000000
30	OTHER REG LIAB - RETAIL REFUNDS	0	0	0.000000
31	OTHER REG LIAB - OTHER	(5,198)	(5,198)	1.000000
32	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(3,260)	(3,249)	0.996617
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

SCHEDULE B - 6
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:
 PROVIDE A DEVELOPMENT OF JURISDICTIONAL
 SEPARATION FACTORS FOR RATE BASE FOR THE TEST
 YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN:
 X PROJ. SUPPLEMENTAL YR ENDED 12/31/09

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

DOCKET NO. 080677-EI

LINE NO.	(1) DESCRIPTION	(\$000)	(\$000)	(4) JURISDICTIONAL FACTOR
		(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	
1				
2	OTHER REG LIAB - DEFERRED PENSION CREDIT	0	0	0.000000
3	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(3,200)	(3,189)	0.996617
4	OTHER REG LIAB - INTEREST INCOME - FIN 48	(30,131)	(30,029)	0.996617
5	OTHER REG LIAB - DERIVATIVES	0	0	0.000000
6	OTHER REG LIAB - NUCLEAR COST RECOVERY	0	0	0.000000
7	OTHER REG LIAB - NUCLEAR AMORT	(49,557)	(49,557)	1.000000
8	OTHER REG LIAB - UNALLOC PROD RESERVE	0	0	0.000000
9	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	0	0	0.000000
10	OTHER REG LIAB - OVERRECOVERED FUEL REVNUUS FPSC	(12,626)	(12,626)	1.000000
11	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(38,694)	(38,694)	1.000000
12	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUUS	(160)	(160)	1.000000
13	OTHER REG LIAB - OVERRECOVERED FUEL REVNUUS FERC	3,133	0	0.000000
14	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(2,240)	(2,215)	0.988840
15	DEFERRED GAINS FUTURE USE	(5,078)	(5,061)	0.996617
16	WORKING CAPITAL LIABILITIES	(5,978,045)	(5,954,527)	0.996399
17				
18	TOTAL WORKING CAPITAL	(1,334,835)	(1,332,080)	0.998085
19				
20	TOTAL RATE BASE	16,135,709	16,015,249	0.992535
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: B-5, B-16, B-17, B-15, B-9, B-7

RECAP SCHEDULES: B-1, E-3A, B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-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:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

Witness: Robert E. Barrett, Jr.

(\$000 WHERE APPLICABLE)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	INTANGIBLE PLANT								
2		Intangible Plant	15.5	137,240	35,915	(17,420)	-	155,734	141,555
3		Nuclear Licenses	1.5	22,030	-	-	-	22,030	22,030
4		Asset Retirement Obligation	N/A	121,271	-	-	-	121,271	121,271
5									
6	INTANGIBLE PLANT (CLAUSES)								
7		Intangible Plant ECCR	20.0	3,712	2,194	(1,048)	-	4,858	4,116
8		TOTAL INTANGIBLE PLANT		284,252	38,108	(18,468)	-	303,893	288,972
9									
10	STEAM PRODUCTION								
11		Cutler	0.0	52,771	648	(365)	-	53,054	52,867
12		Riviera Units 3 & 4	0.9	99,329	2,848	(709)	-	101,468	100,822
13		Sanford	3.3	32,635	128	(79)	-	32,684	32,654
14		Ft Myers	0.0	3	-	-	-	3	3
15		Pt Everglades	3.2	318,755	14,407	(5,681)	-	327,481	323,885
16		Pt Everglades - Electr Prec ECRC	4.2	91,246	2,457	-	-	93,702	92,732
17		Cape Canaveral	1.2	183,874	731	(1,391)	-	183,214	183,566
18		Turkey Point	1.8	185,489	27,562	(2,787)	-	210,264	195,517
19									

20 Note:

21 Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in
 22 Docket No 050188-EI, Order No PSC-05-0902-S-EI issued on September 14, 2005. These rates were based on the comprehensive depreciation
 23 study the Company filed with the Commission in accordance with Rule 25.6-0436 on March 17, 2005. The depreciation rates specifically applicable to
 24 Manatee Unit 3 and Martin Unit 8 were approved in Docket No 050300-EI, Order No. PSC-05-0821-PAA-EI issued on August 11, 2005. The depreciation rates
 25 applicable to Turkey Point Unit 5 were approved in Docket No 070100-EI, Order No. PSC-07-0456-PAA-EI issued on May 29, 2007. The depreciation rates
 26 applicable to the DeSoto and Space Coast solar energy centers were approved in Docket No. 080543-EI, Order No. PSC-08-0731-PAA-EI issued on
 27 November 3, 2008. The Company has filed its current comprehensive depreciation study as required by Rule No. 25-6.0436, Florida Administrative Code.
 28 The Company had previously filed the comprehensive depreciation study on March 17, 2005, and is required to file its next depreciation study no later than
 29 four years from the date it submitted its previous comprehensive depreciation study. The Company is requesting a company adjustment to its 2010
 30 test period results to reflect the final outcome of the FPSC's review and approval of its filed depreciation study.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-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:

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended / /
 Historical Test Year Ended / /

Witness: Robert E. Barrett, Jr.

(\$000 WHERE APPLICABLE)

(1) Line No.	(2) Account/ Sub-account Number Title	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	Manatee	4.1	441,642	10,425	(6,138)	-	445,929	443,943
2	Manatee - Gas Reburn ECRC	5.6	39,870	28,276	-	-	68,146	57,276
3	Martin	1.5	741,083	14,341	(5,756)	-	749,669	745,696
4	Martin - Gas Pipeline	0.0	371	-	-	-	371	371
5	SJRPP Unit 1	2.3	165,411	5,026	(1,461)	-	168,977	167,126
6	SJRPP Unit 1 - SCR ECRC	3.0	28,760	25,995	-	-	54,756	46,757
7	SJRPP Coal Cars	0.0	2,658	-	-	-	2,658	2,658
8	SJRPP Unit 2	2.3	106,858	-	(1,110)	-	105,748	106,303
9	SJRPP Unit 2 - SCR ECRC	3.0	224	-	-	-	224	224
10	SJRPP Coal terminal	2.0	58,084	-	(494)	-	57,590	57,837
11	Scherer Unit 4	1.8	557,680	2,816	(1,950)	-	558,546	558,268
12	Scherer Unit 4 - Baghouse ECRC	3.0	1,370	-	-	-	1,370	1,370
13	Scherer Coal Cars	7.0	33,694	-	(364)	-	33,331	33,513
14	Steam Plant ECRC	3.1	43,277	29,342	(72)	-	72,547	48,108
15	Minor Steam Production	2.3	2,101	7,627	-	-	9,728	6,584
16	TOTAL STEAM PRODUCTION		3,187,187	172,629	(28,357)	-	3,331,459	3,258,079
17								
18	NUCLEAR PRODUCTION							
19	Turkey Point Common	1.9	414,457	40,219	(3,736)	-	450,940	426,120
20	Turkey Point Unit 3	1.2	524,751	(3,052)	(6,690)	-	515,009	519,762
21	Turkey Point Unit 4	1.4	628,453	8,236	(2,912)	-	633,777	627,328
22	St Lucie Plant Common	2.3	475,108	21,289	(4,033)	-	492,364	468,353
23	St Lucie Unit 1	1.6	847,892	(761)	(4,792)	-	842,339	844,878
24	St Lucie Unit 2	1.2	1,300,439	(9,666)	(3,943)	-	1,286,829	1,293,418
25	Nuclear Plant ECRC	1.0	1,940	1,295	-	-	3,235	2,389
26	Minor Nuclear Production	1.5	6,629	10,305	-	-	16,934	12,051
27	TOTAL NUCLEAR PRODUCTION		4,199,668	67,864	(26,105)	-	4,241,427	4,194,299
28								
29								
30								

FLORIDA PUBLIC SERVICE COMMISSION

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:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	OTHER PRODUCTION								
2		Putnam CCs	5.2	184,247	17,931	(2,416)	-	199,763	192,007
3		Sanford CCs	5.2	734,214	16,285	(1,014)	-	749,486	739,196
4		Ft Lauderdale CCs	4.1	512,724	17,493	(2,337)	-	527,880	517,456
5		Ft Lauderdale GTs	1.9	78,459		(3,013)	-	75,446	76,952
6		Ft Myers GTs	2.8	91,557	1,766	(802)	-	92,521	92,189
7		Ft Myers CCs	5.1	571,205	5,259	(9,172)	-	567,291	568,787
8		Ft Myers Simple Cycle Unit 3 Peaker	5.1	102,712	5,040	(3,074)	-	104,677	104,232
9		Pt Everglades GT's	2.5	48,231	2,971	(1,263)	-	49,938	49,070
10		Turkey Point Unit 5	5.4	498,828	3,397		-	502,225	500,115
11		Manatee Unit 3 CC	5.5	447,992	7,000	(168)	-	454,825	452,237
12		Martin (Excluding Pipeline)	5.4	515,715	12,908	(2,208)	-	526,415	521,829
13		Martin Unit 8 CC	5.5	449,265	10,891	(574)	-	459,582	454,550
14		Martin Gas Pipeline	0.0	13,293		-	-	13,293	13,293
15		WCEC Unit 1 & 2 CCs	5.5	6	1,249,198	-	-	1,249,204	448,323
16		Martin Solar ECRC	3.3	0		-	-	0	0
17		Desoto Solar ECRC	3.3	0	163,289	-	-	163,289	12,561
18		Space Coast Solar ECRC	3.3	0	17	-	-	17	6
19		Other Production Plant ECRC	4.5	15,031	33	-	-	15,064	15,049
20		Minor Other Production	4.9	118	(3,468)	-	-	(3,350)	(2,721)
21		TOTAL OTHER PRODUCTION		4,263,596	1,510,009	(26,041)	-	5,747,564	4,755,130
22									
23	TRANSMISSION								
24		Transmission	2.7	3,251,059	216,516	(27,661)	-	3,439,913	3,337,956
25		Transmission ECRC	2.5	1,130	8,363	-	-	9,492	1,773
26		FPL - New England Division	3.1	31,592	25,880	(2,359)	-	55,113	36,939
27		TOTAL TRANSMISSION		3,283,781	250,758	(30,021)	-	3,504,518	3,376,668
28									
29									
30									

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-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:

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

Witness: Robert E. Barrett, Jr.

(\$000 WHERE APPLICABLE)

(1) Line No.	(2) Account/ Sub-account Number	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	DISTRIBUTION (Excluding Clauses)							
2	361		153,680	10,013	(134)	-	163,559	158,435
3	362	2.6	1,222,730	46,183	(7,762)	-	1,261,152	1,240,683
4	364	2.8	857,329	26,088	(5,303)	-	878,114	868,086
5	365	4.0	1,132,480	32,086	(9,269)	-	1,155,297	1,144,630
6	366	4.2	1,317,409	53,115	(1,256)	-	1,369,268	1,344,433
7	367	2.3	1,778,681	58,332	(15,618)	-	1,821,395	1,801,206
8	368	2.8	1,783,788	52,771	(26,342)	-	1,810,216	1,797,963
9	369	4.8	776,846	17,669	(3,893)	-	790,622	783,758
10	370	3.4	476,636	31,524	(11,274)	-	496,886	481,200
11	371	4.0	62,932	1,446	(504)	-	63,873	63,476
12	373	6.2	370,335	11,593	(6,724)	-	375,204	372,876
13		6.1	34,459	118,867	-	-	153,326	97,917
14		3.5	-	-	-	-	-	-
15		2.8	-	-	-	-	-	-
16			9,967,306	459,685	(88,079)	-	10,338,912	10,154,662
17	DISTRIBUTION (CLAUSES)							
18	362.9		4,528	9,699	(642)	-	13,585	9,143
19	371.2	20.0	22,914		(5,081)	-	17,832	19,188
20		20.0	2,862	88	-	-	2,950	2,901
21		3.5	30,303	9,787	(5,723)	-	34,367	31,233
22								
23			9,997,610	469,472	(93,802)	-	10,373,280	10,185,895
24								
25								
26								
27								
28								
29								
30								

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

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:

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate*	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1	<u>GENERAL PLANT STRUCTURES (DEPR)</u>		2.7	380,794	28,766	(2,171)	-	407,389	388,944
2									
3	<u>GENERAL PLANT OTHER</u>								
4		General Plant Other	15.5	231,032	43,955	(46,966)	-	228,021	218,244
5		General Plant Other ECRC	33.3	2	3,847	-	-	3,849	298
6		TOTAL GENERAL PLANT OTHER		231,034	47,802	(46,966)	-	231,869	218,542
7									
8		<u>GENERAL PLANT OTHER (ECCR)</u>	20.0	412			-	412	412
9									
10		<u>GENERAL PLANT TRANSPORTATION</u>	11.2	191,684	13,799	-	-	205,484	199,306
11									
12		TOTAL GENERAL PLANT		803,924	90,367	(49,137)	-	845,154	807,204
13									
14	<u>OTHER ITEMS</u>								
15		Scherer Acquisition Adjustment	2.4	107,383	-	-	-	107,383	107,383
16		TOTAL OTHER ITEMS		107,383	-	-	-	107,383	107,383
17									
18		TOTAL DEPRECIABLE PLANT BALANCE		26,127,400	2,599,207	(271,930)	-	28,454,677	26,973,629
19									
20		NON-DEPRECIABLE PROPERTY	N/A	210,236	89,192	-	-	299,428	252,931
21									
22									
23		MISCELLANEOUS INTANGIBLES		-	-	-	-	-	-
24									
25		TOTAL PLANT BALANCE		26,337,636	2,688,399	(271,930)	-	28,754,105	27,226,561
26									
27									
28									
29									
30									

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____
Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

(\$000)

(1) Line No.	(2) Account/ Sub- Account Number	(3) Month Plant Balance Dec-08	(4) Month Plant Balance Jan-09	(5) Month Plant Balance Feb-09	(6) Month Plant Balance Mar-09	(7) Month Plant Balance Apr-09	(8) Month Plant Balance May-09	(9) Month Plant Balance Jun-09	(10) Month Plant Balance Jul-09	(11) Month Plant Balance Aug-09	(12) Month Plant Balance Sep-09	(13) Month Plant Balance Oct-09	(14) Month Plant Balance Nov-09	(15) Month Plant Balance Dec-09	(16) 13-Month Average
1 INTANGIBLE PLANT															
2	Intangible Plant	137,240	129,103	129,785	132,090	135,233	137,878	140,421	143,453	145,261	148,290	151,391	154,337	155,734	141,555
3	Nuclear Licenses	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030	22,030
4	Asset Retirement Obligation	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271	121,271
6 INTANGIBLE PLANT (CLAUSES)															
7	Intangible Plant ECCR	3,712	3,897	3,239	3,429	3,632	3,839	4,047	4,255	4,451	4,630	4,789	4,726	4,858	4,116
8	TOTAL INTANGIBLE PLANT	284,252	276,301	276,325	278,819	282,167	285,017	287,769	291,008	293,013	296,221	299,481	302,364	303,893	288,972
10 STEAM PRODUCTION															
11	Cutter	52,771	52,811	52,840	52,849	52,859	52,861	52,861	52,857	52,848	52,836	52,872	52,945	53,054	52,867
12	Riviera Units 3 & 4	99,329	99,793	100,175	100,486	100,739	100,943	101,080	101,187	101,285	101,359	101,412	101,447	101,468	100,822
13	Sanford	32,635	32,620	32,619	32,628	32,639	32,643	32,656	32,666	32,673	32,678	32,682	32,683	32,684	32,654
14	Ft Myers	3	3	3	3	3	3	3	3	3	3	3	3	3	3
15	Pt Everglades	318,755	320,090	321,136	322,038	322,655	323,240	323,945	324,890	325,733	326,397	326,895	327,249	327,481	323,885
16	Pt Everglades - Electr Prec ECRC	91,246	91,817	91,930	92,192	92,426	92,669	92,896	93,088	93,248	93,383	93,505	93,612	93,702	92,732
17	Cape Canaveral	183,874	183,834	183,796	183,747	183,700	183,612	183,575	183,524	183,469	183,401	183,332	183,276	183,214	183,568
18	Turkey Point	185,489	186,841	187,987	189,063	189,985	190,744	192,254	195,211	198,591	202,174	205,342	207,998	210,264	195,517
19	Manatee	441,842	441,541	441,689	442,149	442,975	443,706	444,423	444,946	445,235	445,488	445,684	445,851	445,929	443,943
20	Manatee - Gas Reburn ECRC	39,870	39,901	39,927	39,948	39,967	39,989	39,997	39,997	39,997	39,997	39,997	39,997	39,997	39,997
21	Martin	741,083	742,387	743,552	744,452	745,177	745,709	746,132	746,473	746,709	746,858	747,446	748,403	749,889	745,896
22	Martin - Gas Pipeline	371	371	371	371	371	371	371	371	371	371	371	371	371	371
23	SJRPP Unit 1	165,411	165,822	165,869	166,127	166,418	166,795	167,173	167,510	167,812	168,068	168,288	168,589	168,977	167,128
24	SJRPP Unit 1 - SCR ECRC	28,760	28,762	28,763	28,763	28,763	28,763	28,763	28,763	28,763	28,763	28,763	28,763	28,763	28,763
25	SJRPP Coal Cars	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658
26	SJRPP Unit 2	108,858	108,765	108,673	108,580	108,488	108,395	108,303	108,210	108,118	108,025	107,933	107,840	107,748	108,303
27	SJRPP Unit 2 - SCR ECRC	224	224	224	224	224	224	224	224	224	224	224	224	224	224
28	SJRPP Coal terminal	58,084	58,043	58,002	57,961	57,919	57,878	57,837	57,796	57,755	57,713	57,672	57,631	57,590	57,837
29	Scherer Unit 4	557,880	557,879	558,020	558,117	558,179	558,222	558,329	558,415	558,479	558,522	558,544	558,549	558,546	558,268
30	Scherer Unit 4 - Baghouse ECRC	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370
31	Scherer Coal Cars	33,694	33,664	33,634	33,604	33,573	33,543	33,513	33,482	33,452	33,422	33,391	33,361	33,331	33,513
32	Steam Plant ECRC	43,277	43,348	43,453	43,540	43,622	43,697	43,768	43,840	43,902	43,966	44,062	44,181	44,307	44,108
33	Minor Steam Production	2,101	3,179	4,125	4,980	5,715	6,389	6,995	7,544	8,045	8,513	8,945	9,349	9,728	6,584
34	TOTAL STEAM PRODUCTION	3,187,187	3,193,123	3,198,814	3,203,828	3,234,395	3,266,514	3,271,199	3,277,130	3,282,856	3,288,314	3,293,522	3,326,685	3,331,459	3,258,079

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-E1

(\$000)

(1) Line Account/ No. Sub- Account Number	(2) Account/ Sub-account Title	(3) Month Plant Balance Dec-08	(4) Month Plant Balance Jan-09	(5) Month Plant Balance Feb-09	(6) Month Plant Balance Mar-09	(7) Month Plant Balance Apr-09	(8) Month Plant Balance May-09	(9) Month Plant Balance Jun-09	(10) Month Plant Balance Jul-09	(11) Month Plant Balance Aug-09	(12) Month Plant Balance Sep-09	(13) Month Plant Balance Oct-09	(14) Month Plant Balance Nov-09	(15) Month Plant Balance Dec-09	(16) 13-Month Average
1 NUCLEAR PRODUCTION															
2	Turkey Point Common	414,457	415,908	417,483	421,531	423,794	426,659	412,885	415,310	430,150	434,454	436,771	439,220	450,940	426,120
3	Turkey Point Unit 3	524,751	524,193	523,636	523,078	522,521	521,963	518,354	517,796	517,239	516,681	516,124	515,566	515,009	519,762
4	Turkey Point Unit 4	628,453	628,211	627,968	627,725	627,482	627,240	624,564	624,321	624,078	623,836	623,593	634,019	633,777	627,328
5	St Lucie Plant Common	475,108	477,209	479,423	481,630	483,421	485,611	447,654	449,261	451,322	453,053	455,238	457,293	482,364	488,353
6	St Lucie Unit 1	847,892	849,098	850,161	851,198	852,253	853,232	837,394	838,307	839,182	839,996	840,799	841,567	842,339	844,878
7	St Lucie Unit 2	1,300,439	1,300,014	1,299,428	1,298,262	1,297,689	1,295,412	1,289,575	1,289,526	1,289,678	1,289,767	1,289,853	1,287,977	1,286,829	1,293,418
8	Nuclear Plant ECRC	1,940	1,968	2,009	2,061	2,123	2,193	2,277	2,374	2,483	2,616	2,782	2,995	3,235	2,389
9	Minor Nuclear Production	6,629	7,846	8,615	9,541	10,472	11,364	12,219	13,061	13,871	14,663	15,447	16,204	16,934	12,051
10	TOTAL NUCLEAR PRODUCTION	4,199,668	4,204,245	4,208,723	4,215,027	4,219,736	4,223,673	4,144,921	4,149,957	4,168,004	4,175,065	4,180,607	4,194,840	4,241,427	4,194,299
12 OTHER PRODUCTION															
13	Putnam CCs	184,247	185,257	186,498	187,963	189,530	190,937	192,229	193,489	194,787	195,896	197,061	198,429	199,763	192,007
14	Sanford CCs	734,214	734,070	734,584	735,075	735,978	736,979	737,993	738,927	739,901	741,508	743,927	746,907	749,486	739,196
15	Ft Lauderdale CCs	512,724	513,134	513,575	513,939	514,222	514,473	515,322	516,303	518,132	520,169	522,250	524,802	527,880	517,456
16	Ft Lauderdale GTs	78,459	78,206	77,957	77,706	77,455	77,204	76,952	76,701	76,450	76,199	75,948	75,697	75,446	76,952
17	Ft Myers GTs	91,557	91,666	91,787	91,932	92,080	92,215	92,319	92,397	92,454	92,492	92,514	92,523	92,521	92,189
18	Ft Myers CCs	571,205	570,800	570,076	569,531	568,942	568,787	568,585	568,345	568,035	567,873	567,645	567,514	567,291	568,787
19	Ft Myers Simple Cycle Unit 3 Peaker	102,712	103,284	103,732	104,075	104,328	104,504	104,616	104,672	104,682	104,651	104,567	104,494	104,677	104,232
20	Pt Everglades GT's	48,231	48,412	48,552	48,683	48,752	48,827	49,083	49,204	49,323	49,437	49,596	49,774	49,938	49,070
21	Turkey Point Unit 5	498,828	499,069	499,274	499,448	499,596	499,722	499,829	499,924	500,232	500,721	501,137	501,491	502,225	500,115
22	Manatee Unit 3 CC	447,992	449,098	450,037	450,855	451,569	452,173	452,736	453,223	453,646	454,014	454,324	454,586	454,825	452,237
23	Martin (Excluding Pipeline)	515,715	517,197	518,375	519,412	520,508	521,435	522,362	523,156	523,847	524,507	525,160	525,689	526,415	521,829
24	Martin Unit 8 CC	449,265	449,506	450,624	451,633	452,983	454,136	455,110	455,931	456,622	457,202	457,791	458,763	459,582	454,550
25	Martin Gas Pipeline	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293
26	WCEC Unit 1 & 2 CCs	6	11	19	30	39	52	67,5109	67,6374	66,6790	66,7094	66,7338	1,226,134	1,249,204	448,323
27	Martin Solar ECRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Desoto Solar ECRC	-	-	-	-	-	-	-	-	-	-	-	-	163,289	12,561
29	Space Coast Solar ECRC	-	-	-	1	2	3	5	7	8	10	12	14	17	6
30	Other Production Plant ECRC	15,031	15,035	15,039	15,042	15,045	15,048	15,050	15,053	15,055	15,057	15,059	15,062	15,064	15,049
31	Minor Other Production	118	(894)	(1,706)	(2,345)	(2,808)	(3,151)	(3,393)	(3,545)	(3,623)	(3,574)	(3,574)	(3,481)	(3,350)	(2,721)
32	TOTAL OTHER PRODUCTION	4,283,596	4,266,948	4,271,716	4,276,271	4,281,514	4,286,737	4,967,199	4,973,452	4,969,832	4,976,297	4,984,069	5,551,692	5,747,564	4,755,130

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

(\$000)

(1) Line Account/ No. Sub- Account Number	(2) Account/ Sub-account Title	(3) Month Plant Balance Dec-08	(4) Month Plant Balance Jan-09	(5) Month Plant Balance Feb-09	(6) Month Plant Balance Mar-09	(7) Month Plant Balance Apr-09	(8) Month Plant Balance May-09	(9) Month Plant Balance Jun-09	(10) Month Plant Balance Jul-09	(11) Month Plant Balance Aug-09	(12) Month Plant Balance Sep-09	(13) Month Plant Balance Oct-09	(14) Month Plant Balance Nov-09	(15) Month Plant Balance Dec-09	(16) 13-Month Average
1 TRANSMISSION															
2	Transmission	3,251,059	3,255,118	3,261,965	3,269,202	3,294,538	3,302,139	3,338,948	3,379,994	3,386,195	3,391,965	3,397,598	3,424,798	3,438,913	3,337,958
3	Transmission ECRC	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	9,492
4	FPL - New England Division	31,592	31,592	31,592	31,592	31,592	31,592	32,145	32,145	32,145	32,145	52,672	54,290	55,113	36,939
5	TOTAL TRANSMISSION	3,283,781	3,287,840	3,294,687	3,301,924	3,327,258	3,334,861	3,372,221	3,413,269	3,419,470	3,425,240	3,451,399	3,480,218	3,504,518	3,376,868
6															
7 DISTRIBUTION (Excluding Clauses)															
8 361	Structures & Improvements	153,680	154,311	155,050	155,789	156,573	157,439	158,295	159,148	160,100	161,035	161,913	162,759	163,559	158,435
9 362	Station Equipment	1,222,730	1,224,765	1,227,393	1,230,074	1,233,022	1,236,407	1,239,782	1,243,170	1,247,071	1,250,908	1,254,485	1,257,925	1,261,152	1,240,683
10 364	Poles, Towers & Fixtures	857,329	859,032	860,727	862,444	864,674	866,598	868,421	870,210	871,789	873,692	875,316	876,769	878,114	868,086
11 365	Overhead Conductors & Devices	1,132,480	1,134,827	1,136,783	1,138,651	1,141,099	1,143,170	1,145,117	1,147,022	1,148,675	1,150,717	1,152,423	1,153,925	1,155,297	1,144,830
12 366	Underground Conduit	1,317,409	1,322,252	1,328,617	1,330,890	1,336,147	1,340,780	1,345,207	1,349,564	1,353,501	1,358,087	1,362,113	1,365,799	1,369,268	1,344,433
13 367	UG Conductors & Devices	1,778,681	1,782,755	1,786,351	1,788,860	1,794,454	1,798,363	1,802,046	1,805,653	1,808,797	1,812,655	1,815,898	1,818,766	1,821,395	1,801,206
14 368	Line Transformers	1,783,788	1,786,299	1,788,501	1,790,663	1,793,822	1,796,362	1,798,698	1,800,965	1,802,811	1,805,306	1,807,242	1,808,838	1,810,218	1,787,963
15 369	Services	776,846	777,808	778,655	779,805	781,339	782,668	783,928	785,165	786,255	787,572	788,693	789,696	790,622	783,758
16 370	Meters	476,636	477,843	478,160	478,219	478,429	478,493	478,514	478,581	478,644	480,499	484,163	490,551	496,886	481,200
17 371	Installations On Customer Premises	62,932	63,096	63,190	63,265	63,359	63,436	63,508	63,578	63,637	63,712	63,773	63,826	63,873	63,476
18 373	Street Lighting & Signal Systems	370,335	370,637	371,007	371,409	372,049	372,552	373,011	373,454	373,803	374,298	374,668	374,960	375,204	372,676
19	Minor Distribution Line	34,459	45,362	55,442	65,799	78,305	89,829	101,209	112,307	121,059	130,208	138,942	146,680	153,328	97,917
20	Minor Distribution Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL DISTRIBUTION-Excl.Clauses	9,967,306	9,998,787	10,027,876	10,056,867	10,093,274	10,126,096	10,157,736	10,188,796	10,216,141	10,248,689	10,279,630	10,310,494	10,338,912	10,154,682
22															
23 DISTRIBUTION (CLAUSES)															
24 362.9	Station Equipment - LMS	4,528	5,343	6,161	6,957	7,643	8,459	9,152	9,900	10,632	11,411	12,183	12,902	13,585	9,143
25 371.2	Residential Load Management - LMS	22,914	19,114	19,112	19,109	19,109	19,104	19,099	19,099	19,095	19,016	18,699	18,148	17,832	19,188
26	Distribution ECRC	2,862	2,862	2,868	2,876	2,884	2,892	2,900	2,909	2,917	2,925	2,933	2,942	2,950	2,901
27	TOTAL DISTRIBUTION CLAUSES	30,303	27,319	28,142	28,942	29,636	30,454	31,151	31,907	32,644	33,352	33,816	33,991	34,367	31,233
28															
29	TOTAL DISTRIBUTION	9,997,610	10,026,107	10,056,018	10,085,809	10,122,910	10,156,551	10,188,887	10,220,703	10,248,785	10,282,041	10,313,446	10,344,486	10,373,280	10,185,895
30															
31															
32															
33															
34															

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

(\$000)

(1) Line Account/ No. Sub- Account Number	(2) Account/ Sub-account Title	(3) Month Plant Balance Dec-08	(4) Month Plant Balance Jan-09	(5) Month Plant Balance Feb-09	(6) Month Plant Balance Mar-09	(7) Month Plant Balance Apr-09	(8) Month Plant Balance May-09	(9) Month Plant Balance Jun-09	(10) Month Plant Balance Jul-09	(11) Month Plant Balance Aug-09	(12) Month Plant Balance Sep-09	(13) Month Plant Balance Oct-09	(14) Month Plant Balance Nov-09	(15) Month Plant Balance Dec-09	(16) 13-Month Average
1	<u>GENERAL PLANT STRUCTURES (DEPR)</u>	380,794	380,975	381,081	381,196	381,362	381,703	382,019	382,248	382,535	404,099	404,784	406,083	407,389	388,944
2															
3	<u>GENERAL PLANT OTHER</u>														
4	General Plant Other	231,032	210,725	212,554	210,970	213,482	215,610	217,824	219,835	216,711	217,694	220,554	222,167	228,021	218,244
5	General Plant Other ECRC	2	2	2	2	2	2	2	2	2	2	2	2	3,849	296
6	TOTAL GENERAL PLANT OTHER	231,034	210,727	212,556	210,972	213,483	215,612	217,826	219,837	216,712	217,696	220,556	222,169	231,869	218,542
7															
8	<u>GENERAL PLANT OTHER (ECCR)</u>	412	412	412	412	412	412	412	412	412	412	412	412	412	412
9															
10	<u>GENERAL PLANT TRANSPORTATION</u>	191,684	193,676	194,984	196,010	197,691	198,719	199,412	200,881	201,727	202,325	203,714	204,675	205,484	199,306
11															
12	TOTAL GENERAL PLANT	803,924	785,790	789,033	788,589	792,948	796,446	799,669	803,378	801,386	824,531	829,466	833,339	845,154	807,204
13															
14	<u>OTHER ITEMS</u>														
15	Scherer Acquisition Adjustment	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383
16	TOTAL OTHER ITEMS	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383
17															
18	TOTAL DEPRECIABLE PLANT BALANCE	26,127,400	26,147,736	26,202,699	26,257,651	26,368,310	26,457,181	27,139,248	27,236,279	27,290,529	27,375,093	27,459,373	28,141,007	28,454,677	26,973,629
19															
20	NON-DEPRECIABLE PROPERTY	210,236	213,504	216,364	218,893	221,170	223,165	273,646	275,751	277,698	279,416	280,954	297,882	299,428	252,931
21															
22	MISCELLANEOUS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23															
24	TOTAL PLANT BALANCE	26,337,636	26,361,240	26,419,062	26,476,544	26,589,481	26,680,346	27,412,894	27,512,031	27,568,227	27,654,509	27,740,327	28,438,889	28,754,105	27,226,561
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

Provide the depreciation reserve balances for each account or
 sub-account to which an individual depreciation rate is applied.
 (Include Amortization/Recovery schedule amounts)

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended / /

Historical Test Year Ended / /

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1	INTANGIBLE PLANT								
2		Intangible Plant	57,651	21,729	17,421	-	-	61,960	54,559
3		Nuclear Licenses	83	330	-	-	-	413	248
4		Asset Retirement Obligation	61,455	2,094	-	-	-	63,549	62,502
5		ARO Decommissioning Reserve Off-set	(2,319,666)	(128,030)	-	-	-	(2,447,696)	(2,383,154)
6									
7	INTANGIBLE PLANT (CLAUSES)								
8		Intangible Plant ECRC	1,363	829	1,048	-	-	1,145	1,012
9		TOTAL INTANGIBLE PLANT	(2,199,114)	(103,048)	18,468	-	-	(2,320,630)	(2,264,833)
10									
11	STEAM PRODUCTION								
12		Cutler	44,595		365	-	-	44,230	44,411
13		Riviera Units 3 & 4	93,414	908	709	-	-	93,614	93,511
14		Sanford	19,161	1,078	79	-	-	20,159	19,659
15		Ft Myers	0	-	-	-	-	0	0
16		Pt Everglades	254,466	10,374	5,681	-	-	259,160	256,777
17		Pt Everglades - Electr Prec ECRC	16,210	3,896	-	-	-	20,106	18,150
18		Cape Canaveral	150,537	2,204	1,391	-	-	151,350	150,937
19		Turkey Point	138,625	3,518	2,787	-	-	139,355	138,947
20		Manatee	361,396	18,213	6,138	-	-	373,470	367,411
21		Manatee - Gas Return ECRC	5,592	3,223	-	-	-	8,815	7,034
22		Martin	672,962	11,189	5,756	-	-	678,396	675,582
23		Martin - Gas Pipeline	371	-	-	-	-	371	371
24		SJRPP Unit 1	116,056	3,845	1,461	-	-	118,440	117,242
25		SJRPP Unit 1 - SCR ECRC	140	1,557	-	-	-	1,696	837
26		SJRPP Coal Cars	2,654	-	-	-	-	2,654	2,654
27		SJRPP Unit 2	72,489	2,446	1,110	-	-	73,825	73,159
28		SJRPP Unit 2 - SCR ECRC	(50)	7	-	-	-	(43)	(46)
29		SJRPP Coal terminal	41,244	1,157	494	-	-	41,907	41,576
30		Scherer Unit 4	404,272	10,051	1,950	-	-	412,373	408,321

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIESProvide the depreciation reserve balances for each account or
sub-account to which an individual depreciation rate is applied.
(Include Amortization/Recovery schedule amounts) Proj. Supplemental Yr Ended 12/31/09 Prior Year Ended ___/___/___ Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Scherer Unit 4 - Baghouse ECRC	692	45		-	-	737	715
2		Scherer Coal Cars	30,730	2,347	364	-	-	32,713	31,723
3		Steam Plant ECRC	15,443	1,581	72	-	-	16,932	16,121
4		Minor Steam Production	5	153		-	-	156	69
5		TOTAL STEAM PRODUCTION	2,441,004	77,770	28,357	-	-	2,490,418	2,465,159
6									
7		<u>NUCLEAR PRODUCTION</u>							
8		Turkey Point Common	280,599	8,102	3,736	-	-	284,966	282,672
9		Turkey Point Unit 3	359,092	8,048	6,690	(5,348)	-	355,102	357,552
10		Turkey Point Unit 4	415,214	10,592	2,912	(2,239)	-	420,655	418,154
11		St Lucie Plant Common	291,528	10,785	4,033	-	-	298,281	295,243
12		St Lucie Unit 1	485,661	15,073	4,792	(2,130)	-	493,812	490,527
13		St Lucie Unit 2	702,957	36,008	3,943	(452)	-	734,569	718,864
14		Nuclear Plant ECRC	(612)	24	-	-	-	(588)	(601)
15		Minor Nuclear Production	13	181	-	-	-	194	92
16		TOTAL NUCLEAR PRODUCTION	2,534,453	88,812	26,105	(10,168)	-	2,586,991	2,562,504
17									
18		<u>OTHER PRODUCTION</u>							
19		Putnam CCs	131,888	9,990	2,416	-	-	139,462	135,624
20		Sanford CCs	160,314	38,429	1,014	-	-	197,729	178,971
21		Ft Lauderdale CCs	285,559	21,210	2,337	-	-	304,432	294,957
22		Ft Lauderdale GTs	73,145	1,464	3,013	-	-	71,597	72,376
23		Ft Myers GTs	63,309	2,583	802	-	-	65,090	64,197
24		Ft Myers CCs	116,482	29,026	9,172	-	-	136,336	126,359
25		Ft Myers Simple Cycle Unit 3 Peaker	7,669	5,325	3,074	-	-	9,919	8,788
26		Pt Everglades GT's	43,029	1,228	1,264	-	-	42,994	43,001
27		Turkey Point Unit 5	44,392	27,004	-	-	-	71,396	57,882
28		Manatee Unit 3 CC	32,601	24,877	168	-	-	57,311	44,926
29		Martin (Excluding Pipeline)	265,425	28,187	2,208	-	-	291,404	278,353
30		Martin Unit 8 CC	64,787	25,002	574	-	-	89,216	76,956

Supporting Schedules: B-10

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended / /
 Historical Test Year Ended / /

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1		Martin Gas Pipeline	13,293	-	-	-	-	13,293	13,293
2		WCEC Unit 1 & 2 CCs	-	26,674	-	-	-	26,674	7,225
3		Martin Solar ECRC	-	-	-	-	-	-	-
4		Desoto Solar ECRC	-	225	-	-	-	225	17
5		Space Coast Solar ECRC	-	-	-	-	-	-	-
6		Other Production Plant ECRC	2,901	677	-	-	-	3,579	3,240
7		Minor Other Production	1	(138)	-	-	-	(137)	(57)
8		TOTAL OTHER PRODUCTION	1,304,795	241,763	26,041	-	-	1,520,517	1,406,108
9									
10		<u>TRANSMISSION</u>							
11		Transmission	1,295,908	90,234	27,661	-	-	1,358,480	1,326,735
12		Transmission ECRC	126	37	-	-	-	163	141
13		FPL - New England Division	12,790	1,134	2,359	-	-	11,565	12,759
14		TOTAL TRANSMISSION	1,308,824	91,405	30,021	-	-	1,370,209	1,339,635
15									
16		<u>DISTRIBUTION (Excluding Clauses)</u>							
17	361	Structures & Improvements	40,198	4,119	134	-	-	44,183	42,171
18	362	Station Equipment	399,883	34,745	7,762	-	-	426,867	413,289
19	364	Poles, Towers & Fixtures	377,385	34,733	5,303	-	-	406,815	392,034
20	365	Overhead Conductors & Devices	585,755	48,093	9,269	-	-	624,580	605,093
21	366	Underground Conduit	309,206	30,925	1,256	-	-	338,875	323,948
22	367	UG Conductors & Devices	575,889	50,455	15,618	-	-	610,726	593,214
23	368	Line Transformers	714,283	86,359	26,342	-	-	774,299	744,191
24	369	Services	320,703	26,653	3,893	-	-	343,463	332,045
25	370	Meters	238,621	19,248	11,274	-	-	246,595	242,569
26	371	Installations On Customer Premises	54,230	3,937	504	-	-	57,663	55,942
27	373	Street Lighting & Signal Systems	216,584	22,763	6,724	-	-	232,624	224,579
28		Minor Distribution Line	154	3,439	-	-	-	3,593	1,544
29		Minor Distribution Substations	-	-	-	-	-	-	-
30		TOTAL DISTRIBUTION (Excl. Clauses)	3,832,891	365,470	88,079	-	-	4,110,283	3,970,620

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1	<u>DISTRIBUTION (CLAUSES)</u>								
2	362.9	Station Equipment - LMS	1,889	1,835	642	-	-	3,083	2,317
3	371.2	Residential Load Management - LMS	11,263	3,860	5,081	-	-	10,042	9,505
4		Distribution ECRC	331	102	-	-	-	433	382
5		TOTAL DISTRIBUTION CLAUSES	13,483	5,797	5,723	-	-	13,557	12,204
6									
7		TOTAL DISTRIBUTION	3,846,374	371,268	93,802	-	-	4,123,840	3,982,823
8									
9									
10		<u>GENERAL PLANT STRUCTURES (DEPR)</u>	150,300	10,492	2,171	-	-	158,621	154,397
11									
12		<u>GENERAL PLANT OTHER</u>							
13		General Plant Other	127,717	32,863	46,966	-	-	113,613	110,632
14		General Plant Other ECRC	1	54	-	-	-	55	5
15		TOTAL GENERAL PLANT OTHER	127,718	32,917	46,966	-	-	113,668	110,638
16									
17		<u>GENERAL PLANT OTHER (ECCR)</u>	108	82	-	-	-	190	149
18									
19		<u>GENERAL PLANT TRANSPORTATION</u>	99,001	22,329	-	-	-	121,330	110,053
20									
21		TOTAL GENERAL PLANT	377,127	65,820	49,137	-	-	393,810	375,237
22									
23		<u>OTHER ITEMS</u>							
24	304	ITC Interest Synchronization	6,780	-	-	-	-	6,780	6,780
25	304.1	Production Plant - Unallocated Depreciation	(375,000)	(125,000)	-	-	-	(500,000)	(437,500)
26		ARO Dismantlement Reserve Off-set	(45,221)	(2,237)	-	-	-	(47,458)	(46,339)
27		Scherer Acquisition Adjustment	56,433	2,544	-	-	-	58,977	57,705
28		TOTAL OTHER ITEMS	(357,009)	(124,693)	-	-	-	(481,701)	(419,355)
29									
30		TOTAL DEPRECIABLE RESERVE BALANCE	9,256,455	709,097	271,930	(10,168)	-	9,683,455	9,447,280

Supporting Schedules: B-10

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

Provide the depreciation reserve balances for each account or
 sub-account to which an individual depreciation rate is applied.
 (Include Amortization/Recovery schedule amounts)

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended / /
 Historical Test Year Ended / /

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage	(7) Adjustments or Transfers	(8) Accumulated Depreciation End of Year	(9) 13-Month Average
1	NON-DEPRECIABLE PROPERTY		-	-	-	-	-	-	-
2									
3	NUCLEAR DECOMMISSIONING		2,509,373	138,481	-	-	-	2,647,854	2,578,044
4									
5	FOSSIL DISMANTLEMENT		349,491	15,324	-	-	-	364,815	357,153
6									
7	MISCELLANEOUS INTANGIBLES		-	-	-	-	-	-	-
8									
9	TOTAL PLANT RESERVE BALANCE		<u>12,115,320</u>	<u>862,902</u>	<u>271,930</u>	<u>(10,168)</u>	<u>-</u>	<u>12,696,124</u>	<u>12,382,477</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown**:

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Account/ Sub- Account Number	(2) Account Sub-account Title	(3) Month Accum Depr Dec-08	(4) Month Accum Depr Jan-09	(5) Month Accum Depr Feb-09	(6) Month Accum Depr Mar-09	(7) Month Accum Depr Apr-09	(8) Month Accum Depr May-09	(9) Month Accum Depr Jun-09	(10) Month Accum Depr Jul-09	(11) Month Accum Depr Aug-09	(12) Month Accum Depr Sep-09	(13) Month Accum Depr Oct-09	(14) Month Accum Depr Nov-09	(15) Month Accum Depr Dec-09	(16) 13-Month Average
1	INTANGIBLE PLANT															
2		Intangible Plant	57,651	48,070	47,271	48,962	50,685	51,937	53,262	55,088	55,721	57,617	59,553	61,495	61,960	54,559
3		Nuclear Licenses	83	110	138	185	193	220	248	275	303	330	358	386	413	248
4		Asset Retirement Obligation	61,455	61,630	61,804	61,979	62,153	62,328	62,502	62,677	62,851	63,026	63,200	63,375	63,549	62,502
5		ARO Decommissioning Reserve Off-set	(2,319,665)	(2,330,074)	(2,340,528)	(2,351,030)	(2,361,579)	(2,372,175)	(2,382,819)	(2,393,511)	(2,404,251)	(2,415,039)	(2,425,876)	(2,436,761)	(2,447,696)	(2,383,154)
6	INTANGIBLE PLANT (CLAUSES)															
7		Intangible Plant ECGR	1,363	1,427	653	708	767	830	895	964	1,037	1,113	1,191	1,065	1,145	1,012
8		TOTAL INTANGIBLE PLANT	(2,196,114)	(2,218,637)	(2,230,662)	(2,239,215)	(2,247,780)	(2,256,861)	(2,265,912)	(2,274,507)	(2,284,336)	(2,292,953)	(2,301,574)	(2,310,442)	(2,320,630)	(2,264,833)
9	STEAM PRODUCTION															
10		Cutler	44,595	44,566	44,538	44,498	44,468	44,437	44,408	44,379	44,350	44,321	44,293	44,260	44,230	44,411
11		Riviera Units 3 & 4	93,414	93,434	93,453	93,473	93,493	93,514	93,489	93,510	93,530	93,551	93,572	93,593	93,614	93,511
12		Sanford	19,161	19,245	19,328	19,412	19,495	19,573	19,657	19,741	19,824	19,906	19,982	20,076	20,159	19,659
13		Pt Myers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Pt Everglades	254,466	254,854	255,246	255,640	255,939	256,337	256,736	257,137	257,541	257,947	258,351	258,750	259,160	256,777
15		Pt Everglades - Electr Prec ECRC	16,210	16,530	16,851	17,173	17,497	17,820	18,145	18,471	18,797	19,123	19,450	19,778	20,108	18,150
16		Cape Canaveral	150,537	150,900	150,678	150,753	150,829	150,842	150,916	150,987	151,063	151,134	151,210	151,281	151,350	150,937
17		Turkey Point	138,625	138,678	138,729	138,751	138,795	138,854	138,911	138,976	139,046	139,121	139,200	139,269	139,355	138,947
18		Manatee	361,396	362,407	363,419	364,418	365,420	366,371	367,391	368,412	369,366	370,384	371,410	372,474	373,470	367,411
19		Manatee - Gas Return ECRC	5,592	5,778	5,964	6,151	6,337	6,589	6,907	7,225	7,543	7,861	8,179	8,497	8,815	7,034
20		Martin	672,962	673,252	673,715	674,160	674,628	675,070	675,544	676,018	676,493	676,967	677,442	677,918	678,396	675,582
21		Martin - Gas Pipeline	371	371	371	371	371	371	371	371	371	371	371	371	371	371
22		SJRPP Unit 1	116,058	116,256	116,454	116,650	116,839	117,041	117,241	117,426	117,630	117,834	118,039	118,235	118,440	117,242
23		SJRPP Unit 1 - SCR ECRC	140	219	298	377	492	642	793	944	1,094	1,245	1,395	1,546	1,696	837
24		SJRPP Coal Cars	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654
25		SJRPP Unit 2	72,489	72,601	72,713	72,825	72,937	73,048	73,160	73,271	73,382	73,493	73,604	73,714	73,825	73,159
26		SJRPP Unit 2 - SCR ECRC	(50)	(49)	(49)	(48)	(48)	(47)	(46)	(46)	(45)	(44)	(44)	(43)	(43)	(46)
27		SJRPP Coal terminal	41,244	41,299	41,355	41,410	41,466	41,521	41,578	41,632	41,687	41,742	41,797	41,852	41,907	41,576
28		Scherer Unit 4	404,272	404,947	405,621	406,296	406,971	407,646	408,321	408,996	409,671	410,347	411,022	411,697	412,373	408,321
29		Scherer Unit 4 - Baghouse ECRC	692	696	700	703	707	711	715	718	722	726	730	734	737	715
30		Scherer Coal Cars	30,730	30,896	31,062	31,228	31,394	31,559	31,724	31,890	32,055	32,219	32,384	32,549	32,713	31,723
31		Steam Plant ECRC	15,443	15,509	15,628	15,748	15,868	15,988	16,108	16,229	16,344	16,465	16,572	16,733	16,832	16,121
32		Minor Steam Production	5	10	17	26	36	48	61	75	89	105	122	140	158	89
33		TOTAL STEAM PRODUCTION	2,441,004	2,444,753	2,448,745	2,452,671	2,456,589	2,460,591	2,464,783	2,469,015	2,473,207	2,477,474	2,481,746	2,486,077	2,490,418	2,465,159

Note: Totals may not add up due to rounding.

Supporting Schedules:

Recap Schedules:

B-9

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown**:
 Prj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080877-EI

Witness: Robert E. Barrett, Jr.

(\$000)

(1) Line No.	(2) Account/ Sub- Account Number	(3) Month Accum Depr Dec-08	(4) Month Accum Depr Jan-09	(5) Month Accum Depr Feb-09	(6) Month Accum Depr Mar-09	(7) Month Accum Depr Apr-09	(8) Month Accum Depr May-09	(9) Month Accum Depr Jun-09	(10) Month Accum Depr Jul-09	(11) Month Accum Depr Aug-09	(12) Month Accum Depr Sep-09	(13) Month Accum Depr Oct-09	(14) Month Accum Depr Nov-09	(15) Month Accum Depr Dec-09	(16) 13-Month Average	
1	NUCLEAR PRODUCTION															
2	Turkey Point Common	280,599	280,944	281,423	281,874	281,900	282,251	282,629	282,916	283,147	283,654	284,106	284,533	284,966	282,672	
3	Turkey Point Unit 3	359,092	359,037	358,809	358,581	358,352	358,122	357,892	357,486	357,079	356,672	356,264	355,683	355,102	357,552	
4	Turkey Point Unit 4	415,214	415,758	416,302	416,845	417,388	417,833	418,278	418,720	419,162	419,603	419,947	420,300	420,655	418,154	
5	St Lucie Plant Common	291,528	292,174	292,862	293,767	294,195	295,020	295,832	295,857	296,389	296,840	297,407	298,087	298,281	295,243	
6	St Lucie Unit 1	485,661	486,470	487,337	488,205	489,075	489,946	490,818	491,669	492,522	493,223	493,778	494,834	493,812	490,527	
7	St Lucie Unit 2	702,957	705,836	708,314	710,991	713,667	716,342	719,016	721,684	724,352	728,568	729,236	731,904	734,569	718,964	
8	Nuclear Plant ECRC	(612)	(610)	(606)	(607)	(605)	(603)	(601)	(589)	(587)	(587)	(583)	(590)	(588)	(601)	
9	Minor Nuclear Production	13	22	32	43	56	69	84	100	117	135	154	173	194	82	
10	TOTAL NUCLEAR PRODUCTION	2,534,453	2,539,431	2,544,591	2,549,499	2,554,028	2,558,980	2,563,949	2,567,833	2,572,170	2,576,600	2,580,299	2,584,724	2,588,991	2,582,604	
11																
12	OTHER PRODUCTION															
13	Putnam CCs	131,888	132,490	133,097	133,711	134,330	134,955	135,587	136,225	136,868	137,515	138,168	138,819	139,462	135,624	
14	Sanford CCs	180,314	183,418	186,522	189,626	192,737	195,844	198,953	202,066	205,137	208,270	211,412	214,564	217,729	178,971	
15	Fl Lauderdale CCs	285,559	287,121	288,690	290,254	291,800	293,366	294,928	296,499	298,070	299,651	301,241	302,832	304,432	294,957	
16	Fl Lauderdale GTs	73,145	73,019	72,891	72,764	72,636	72,507	72,378	72,249	72,119	71,989	71,859	71,728	71,597	72,376	
17	Fl Myers GTs	63,309	63,456	63,603	63,751	63,899	64,047	64,195	64,344	64,493	64,642	64,791	64,941	65,090	64,197	
18	Fl Myers CCs	116,482	118,036	119,707	121,383	123,004	124,675	126,346	128,008	129,678	131,344	133,004	134,670	136,336	126,359	
19	Fl Myers Simple Cycle Unit 3 Peaker	7,669	7,851	8,035	8,221	8,408	8,596	8,785	8,974	9,163	9,352	9,541	9,730	9,919	8,788	
20	Pt Everglades GTs	43,028	43,028	43,028	43,025	42,989	42,988	42,988	42,988	42,989	42,990	42,991	42,992	42,994	43,001	
21	Turkey Point Unit 5	44,392	46,637	48,883	51,130	53,378	55,627	57,876	60,125	62,375	64,628	66,882	69,138	71,396	57,882	
22	Manatee Unit 3 CC	32,601	34,645	36,694	38,746	40,802	42,838	44,900	46,964	49,030	51,098	53,168	55,239	57,311	44,926	
23	Martin (Excluding Pipeline)	265,425	267,570	269,666	271,822	273,882	276,148	278,317	280,491	282,668	284,847	287,030	289,216	291,404	278,353	
24	Martin Unit 8 CC	64,787	66,799	68,814	70,834	72,859	74,891	76,927	78,967	81,010	83,057	85,106	87,159	89,216	78,956	
25	Martin Gas Pipeline	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	13,293	
26	WCEC Unit 1 & 2 CCs	-	-	-	-	-	1	3,092	6,189	9,267	12,324	15,382	21,002	26,674	7,225	
27	Martin Solar ECRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Desoto Solar ECRC	-	-	-	-	-	-	-	-	-	-	-	-	-	225	
29	Space Coast Solar ECRC	-	-	-	-	-	-	-	-	-	-	-	-	-	17	
30	Other Production Plant ECRC	2,901	2,958	3,014	3,070	3,127	3,183	3,240	3,296	3,353	3,409	3,466	3,522	3,579	3,240	
31	Minor Other Production	1	(1)	(5)	(14)	(25)	(37)	(50)	(65)	(79)	(94)	(109)	(123)	(137)	(57)	
32	TOTAL OTHER PRODUCTION	1,304,795	1,320,319	1,335,930	1,351,616	1,367,219	1,382,922	1,401,764	1,420,634	1,439,433	1,458,315	1,477,225	1,496,719	1,520,517	1,408,108	
33																
34	TRANSMISSION															
35	Transmission	1,285,908	1,300,925	1,305,954	1,310,999	1,316,061	1,321,199	1,326,402	1,331,658	1,336,968	1,342,291	1,347,626	1,353,060	1,358,480	1,326,735	
36	Transmission ECRC	126	129	131	134	136	138	141	143	145	148	150	152	163	141	
37	FPL - New England Division	12,790	12,872	12,954	13,036	13,117	13,199	13,282	13,365	13,448	13,531	11,283	11,423	11,565	12,759	
38	TOTAL TRANSMISSION	1,308,824	1,313,925	1,319,039	1,324,168	1,329,334	1,334,537	1,339,824	1,345,166	1,350,561	1,355,970	1,359,060	1,364,636	1,370,209	1,339,635	
39																
40	Note: Totals may not add up due to rounding.															

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
DOCKET NO.: 080877-EI

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown**:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____

Witness: Robert E. Barrett, Jr.

(\$000)

(1) Line	(2) Account/ Sub- Account Number	(3) Month Accum Depr Dec-08	(4) Month Accum Depr Jan-09	(5) Month Accum Depr Feb-09	(6) Month Accum Depr Mar-09	(7) Month Accum Depr Apr-09	(8) Month Accum Depr May-09	(9) Month Accum Depr Jun-09	(10) Month Accum Depr Jul-09	(11) Month Accum Depr Aug-09	(12) Month Accum Depr Sep-09	(13) Month Accum Depr Oct-09	(14) Month Accum Depr Nov-09	(15) Month Accum Depr Dec-09	(16) 13-Month Average
1	DISTRIBUTION (Excluding Clauses)														
2	361 Structures & Improvements	40,198	40,521	40,845	41,170	41,498	41,827	42,158	42,490	42,825	43,162	43,500	43,841	44,183	42,171
3	362 Station Equipment	399,883	402,092	404,307	406,528	408,756	410,991	413,234	415,484	417,744	420,012	422,289	424,574	426,867	413,289
4	364 Poles, Towers & Fixtures	377,385	379,804	382,229	384,660	387,097	389,542	391,992	394,449	396,911	399,379	401,853	404,332	406,815	392,034
5	365 Overhead Conductors & Devices	585,755	588,952	592,156	595,367	598,586	601,812	605,046	608,286	611,532	614,785	618,045	621,310	624,580	605,093
6	366 Underground Conduit	309,208	311,631	314,065	316,507	318,958	321,419	323,889	326,366	328,852	331,346	333,849	336,358	338,875	323,948
7	367 UG Conductors & Devices	575,889	578,744	581,608	584,480	587,362	590,254	593,154	596,063	598,980	601,905	604,838	607,779	610,728	583,214
8	368 Line Transformers	714,283	719,232	724,191	729,159	734,137	739,126	744,126	749,134	754,151	759,176	764,211	769,252	774,299	744,191
9	369 Services	320,703	322,581	324,462	326,346	328,233	330,125	332,021	333,920	335,822	337,727	339,637	341,549	343,463	332,045
10	370 Meters	238,621	239,274	239,929	240,585	241,242	241,899	242,556	243,213	243,870	244,531	245,201	245,867	246,535	242,589
11	371 Installations On Customer Premises	54,230	54,513	54,798	55,082	55,368	55,653	55,939	56,226	56,513	56,800	57,087	57,375	57,663	55,842
12	373 Street Lighting & Signal Systems	216,584	217,809	219,035	220,263	221,494	222,727	223,963	225,202	226,442	227,685	228,929	230,176	231,426	224,579
13	Minor Distribution Line	154	271	418	595	805	1,050	1,328	1,640	1,980	2,347	2,739	3,156	3,593	1,544
14	Minor Distribution Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL DISTRIBUTION (Excl. Clauses)	3,832,891	3,855,524	3,878,243	3,901,043	3,923,935	3,946,924	3,970,005	3,993,173	4,016,422	4,039,754	4,063,177	4,086,687	4,110,283	3,970,620
16															
17	DISTRIBUTION (CLAUSES)														
18	362.9 Station Equipment - LMS	1,889	1,904	1,956	2,017	1,997	2,131	2,167	2,281	2,399	2,583	2,779	2,940	3,083	2,317
19	371.2 Residential Load Management - LMS	11,283	7,845	8,162	8,478	8,796	9,109	9,423	9,741	10,058	10,294	10,295	10,055	10,042	9,505
20	Distribution ECRC	331	339	348	356	365	373	381	390	398	407	415	424	433	382
21	TOTAL DISTRIBUTION CLAUSES	13,483	10,089	10,466	10,851	11,158	11,613	11,972	12,412	12,853	13,284	13,490	13,419	13,557	12,204
22															
23	TOTAL DISTRIBUTION	3,846,374	3,865,613	3,888,709	3,911,893	3,935,092	3,958,538	3,981,976	4,005,584	4,029,275	4,053,038	4,076,667	4,100,107	4,123,840	3,982,823
24															
25	GENERAL PLANT STRUCTURES (DEPR)	150,300	150,976	151,653	152,330	153,007	153,685	154,363	155,042	155,722	156,406	157,155	157,887	158,621	154,397
26															
27	GENERAL PLANT OTHER														
28	General Plant Other	127,717	106,176	107,225	105,251	106,843	108,438	110,381	111,667	108,040	108,758	111,242	112,767	113,613	110,632
29	General Plant Other ECRC	1	1	1	1	1	1	1	1	1	1	1	2	55	5
30	TOTAL GENERAL PLANT OTHER	127,718	106,177	107,226	105,252	106,844	108,439	110,382	111,668	108,042	108,759	111,244	112,768	113,668	110,638
31															
32	GENERAL PLANT OTHER (ECRC)	108	115	122	128	135	142	149	156	163	170	177	183	190	149
33															
34	GENERAL PLANT TRANSPORTATION	99,001	100,800	102,613	104,438	106,275	108,125	109,983	111,851	113,730	115,616	117,511	119,416	121,330	110,053
35															
36	TOTAL GENERAL PLANT	377,127	358,068	361,614	362,149	366,362	370,392	374,877	378,718	377,857	380,971	386,086	390,255	383,810	375,237
37															
38															
39															
40	Note: Totals may not add up due to rounding.														

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown**:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

Witness: Robert E. Barrett, Jr.

(\$000)

(1) Line No.	(2) Account/ Sub- Account Number	(3) Month Accum Depr Dec-08	(4) Month Accum Depr Jan-09	(5) Month Accum Depr Feb-09	(6) Month Accum Depr Mar-09	(7) Month Accum Depr Apr-09	(8) Month Accum Depr May-09	(9) Month Accum Depr Jun-09	(10) Month Accum Depr Jul-09	(11) Month Accum Depr Aug-09	(12) Month Accum Depr Sep-09	(13) Month Accum Depr Oct-09	(14) Month Accum Depr Nov-09	(15) Month Accum Depr Dec-09	(16) 13-Month Average
1	OTHER ITEMS														
2	ITC Interest Synchronization	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780
3	Production Plant - Unallocated Depreciation	(375,000)	(385,417)	(395,833)	(406,250)	(416,667)	(427,083)	(437,500)	(447,917)	(458,333)	(468,750)	(479,167)	(489,583)	(500,000)	(437,500)
4	ARO Dismantlement Reserve Off-set	(45,221)	(45,408)	(45,594)	(45,780)	(45,967)	(46,153)	(46,339)	(46,526)	(46,712)	(46,899)	(47,085)	(47,271)	(47,458)	(46,339)
5	Scherer Acquisition Adjustment	56,433	56,645	56,857	57,069	57,281	57,493	57,705	57,917	58,129	58,341	58,553	58,765	58,977	57,705
6	TOTAL OTHER ITEMS	(357,009)	(367,400)	(377,791)	(388,182)	(398,573)	(408,964)	(419,355)	(429,746)	(440,137)	(450,528)	(460,919)	(471,310)	(481,701)	(419,355)
7															
8	TOTAL DEPRECIABLE RESERVE BALANCE	9,256,455	9,255,872	9,290,174	9,324,598	9,362,271	9,400,134	9,441,908	9,482,698	9,517,827	9,557,887	9,596,589	9,642,765	9,683,455	9,447,280
9															
10	NON-DEPRECIABLE PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12	NUCLEAR DECOMMISSIONING	2,509,373	2,520,830	2,531,938	2,543,297	2,554,707	2,566,168	2,577,681	2,589,246	2,600,862	2,612,531	2,624,253	2,636,027	2,647,854	2,578,044
13															
14	FOSSIL DISMANTLEMENT	349,491	350,768	352,045	353,322	354,599	355,876	357,153	358,430	359,707	360,984	362,261	363,538	364,815	357,153
15															
16	MISCELLANEOUS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17															
18															
19	TOTAL PLANT RESERVE BALANCE	12,115,320	12,127,271	12,174,157	12,221,217	12,271,577	12,322,179	12,376,742	12,430,374	12,478,397	12,531,403	12,585,103	12,642,330	12,696,124	12,382,477
20															
21															
22															
23															
24															
25															
26															
27															
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32															
33															
34															
35															
36															
37															
38															
39															
40															

Note: Totals may not add up due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106, Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.*

Type of Data Shown*:
 Proj. Supplemental Yr Ended 12/31/09

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

Line No.	(1) Description of Additions or (Retirements)	(2) Test Year Minus One Year 12/31/2009 (\$000)	(3) Test Year 12/31/2010 (\$000)	(4) Test Year Plus One Year 12/31/2011 (\$000)	(5) Most Recent Calendar Year 12/31/2008 (If test year is projected or non-calendar year) (\$000)
1	ADDITIONS				
2					
3	Desoto Solar ECRC & Transmission Interconnection	171,639			
4	WCEC Unit 1 CC & Transmission Interconnection	686,914			
5	WCEC Unit 2 CC & Transmission Interconnection	618,513			
6					
7	Martin Solar ECRC & Transmission Interconnection		471,814		
8					
9	Turkey Point Unit 4 Extended Power Uprate			164,508	
10	St Lucie Unit 1 Extended Power Uprate & Transmission			171,414	
11	St Lucie Unit 2 Extended Power Uprate			155,943	
12	WCEC Unit 3 CC & Transmission Interconnection			864,947	
13					
14	St Lucie Unit 2 Steam Generator Replacement				142,431
15					
16	All Other Additions	1,201,333 **	2,072,820 **	1,857,280 **	1,402,488 **
17					
18	TOTAL ADDITIONS	<u>2,688,399</u>	<u>2,544,434</u>	<u>3,214,092</u>	<u>1,544,919</u>
19					
20	RETIREMENTS				
21					
22	All Other Retirements	(271,930) **	(328,525) **	(385,015) **	(640,983) **
23					
24	TOTAL RETIREMENTS	<u>(271,930)</u>	<u>(328,525)</u>	<u>(385,015)</u>	<u>(640,983)</u>
25					
26	TOTAL NET ADDITIONS	<u>2,416,469</u>	<u>2,215,909</u>	<u>2,829,077</u>	<u>903,936</u>
27					
28					
29					
30	Notes:				
31	* If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.				
32	** Includes items that individually are less than .5% of Accounts 101 & 106; however, in aggregate are in excess of .5% of Accounts 101 & 106.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended / /

Historical Test Year Ended / /

Witness: Robert E. Barrett, Jr., J.A. Stall,

George K. Hardy, James A. Keener,

Michael G. Spoor

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance (\$000)	Estimated Additional Project Costs (\$000)	Total Cost of Completion (\$000)	Initial Project Budget Per Construction Bid (\$000)	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5) %	Amount of AFUDC Charged (\$000)	13 Month Average Balance (\$000)	Jurisdictional Factor	Jurisdictional Amount (\$000)
1		STEAM PRODUCTION											
2	88	Scherer Unit 4 Baghouse Addition [1]	102,072	11,599	113,671	96,856	Nov-07	Apr-10	89.80%	-	70,311	0.98770	89,446
3	177	Scherer Unit 4 Flue Gas Desulfur FGD CAIR [1]	84,431	127,359	211,789	233,107	Jan-08	Apr-12	39.87%	-	49,334	0.98770	48,727
4	177	Scherer Unit 4 Select Catalytic Reduction CAIR [1]	53,178	112,532	165,710	83,907	Apr-06	Apr-12	32.09%	-	33,512	0.98770	33,100
5		All Other Steam Production	49,704				Various	Various		-	82,798	0.98770	81,779
6		TOTAL STEAM PRODUCTION	289,385		491,170	423,870					235,955		233,052
7													
8		NUCLEAR PRODUCTION											
9	346	Turkey Point Common Independent Spent Fuel Storage	30,424	42,784	73,207	62,185	Nov-08	Jun-10	41.58%	1,307	18,363	0.99570	18,284
10	392	St Lucie Unit 1 Extended Power Uprate Project [2]	25,280	148,332	173,593	315,703	Oct-11	Dec-11	14.55%	-	13,350	0.99570	13,293
11	392	St Lucie Unit 1 Extended Power Uprate Project [2]	68,204	72,313	140,517		Mar-10	Jun-10	48.54%	-	45,416	0.99570	45,221
12	393	Turkey Point Unit 3 Extended Power Uprate Project [3]	35,477	168,994	204,471	369,403	Mar-12	May-12	17.35%	-	24,574	0.99570	24,468
13	393	Turkey Point Unit 3 Extended Power Uprate Project [3]	47,779	76,234	124,013		Sep-10	Dec-10	38.53%	-	33,265	0.99570	33,122
14	398	St Lucie Unit 2 Extended Power Uprate Project [4]	25,803	129,119	154,921	334,312	Mar-12	Jun-12	16.86%	-	13,700	0.99570	13,641
15	398	St Lucie Unit 2 Extended Power Uprate Project [4]	77,873	78,071	155,943		Nov-11	Jan-11	49.94%	-	49,192	0.99570	48,981
16	399	Turkey Point Unit 4 Extended Power Uprate Project [5]	33,430	164,559	197,990	375,422	Oct-12	Dec-12	16.88%	-	22,675	0.99570	22,577
17	399	Turkey Point Unit 4 Extended Power Uprate Project [5]	55,110	105,512	160,622		Mar-11	May-11	34.31%	-	39,625	0.99570	39,454
18	406	Turkey Point Common Turkey Point Excellence Project	75,931	171,863	247,794	247,794	Various	Various	30.84%	3,295	58,192	0.99570	57,842
19		All Other Nuclear Production	130,281				Various	Various		-	149,329	0.99570	148,687
20		TOTAL NUCLEAR PRODUCTION	605,652	1,167,780	1,633,072	1,704,819				4,602	467,681		465,670
21													
22		OTHER PRODUCTION											
23	152	West County Energy Center Unit 3	341,138	497,284	838,422	823,127	Feb-09	Jun-11	40.69%	10,384	154,921	0.98770	153,015
24	502	Desoto Solar [1]	-	-	165,068	165,068	Dec-08	Dec-09	100.00%	-	68,023	0.98770	67,187
25	423	Martin Solar [1]	221,839	244,561	466,400	466,400	Jan-09	Dec-10	47.56%	-	105,245	0.98770	103,950
26	424	Space Coast Solar [1]	27,398	48,309	75,707	75,707	Jun-09	Jul-10	38.19%	-	14,447	0.98770	14,269
27	766	West County Energy Center Unit 1	-	-	702,481	665,900	Feb-07	Jun-09	100.00%	-	299,891	0.98770	296,202
28	766	West County Energy Center Unit 2	-	-	551,965	598,800	Aug-07	Nov-09	100.00%	-	413,803	0.98770	408,713
29		All Other Production	95,716				Various	Various		-	62,523	0.98770	61,754
30		TOTAL OTHER PRODUCTION	686,092	790,153	2,800,043	2,795,002				10,384	1,118,854		1,105,060

[1] These projects have been approved by the Florida Public Service Commission (FPSC) as Environmental Cost Recovery Clause (ECRC) projects. These projects have no impact to base rates.

[2] Initial project budget per construction bid (column 6) shown for project 392 on line 10 represents total for both lines 10 and 11.

[3] Initial project budget per construction bid (column 6) shown for project 393 on line 12 represents total for both lines 12 and 13.

[4] Initial project budget per construction bid (column 6) shown for project 398 on line 14 represents total for both lines 14 and 15.

[5] Initial project budget per construction bid (column 6) shown for project 399 on line 16 represents total for both lines 16 and 17.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness: Robert E. Barrett, Jr., J.A. Stall,

George K. Hardy, James A. Keener,

Michael G. Spoor

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWP Balance (\$000)	Estimated Additional Project Costs (\$000)	Total Cost of Completion (\$000)	Initial Project Budget Per Construction Bid (\$000)	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5) %	Amount of AFUDC Charged (\$000)	13 Month Average Balance (\$000)	Jurisdictional Factor	Jurisdictional Amount (\$000)
1		TRANSMISSION PLANT											
2	152	West County Energy Center Unit 3 Transmission [6]	9,818	16,707	26,525	41,600	Jun-09	Jun-11	37.02%	125	2,080	0.99463	2,069
3	502	Desoto Solar Transmission [1]	-	-	8,363	8,363	Dec-08	Dec-09	100.00%	-	2,636	0.99463	2,622
4	423	Martin Solar Transmission [1]	5,925	3,955	9,880	9,880	Apr-09	Dec-10	59.97%	-	2,276	0.99463	2,264
5	424	Space Coast Solar Transmission [1]	675	2,525	3,200	3,200	Jun-09	Jul-10	21.09%	-	245	0.99463	244
6	766	West County Energy Center Unit 1 Transmission [6]	-	-	28,734	22,700	Jul-07	Jun-09	100.00%	-	2,406	0.99463	2,393
7	766	West County Energy Center Unit 2 Transmission [6]	-	-	37,820	33,600	Feb-08	Nov-09	100.00%	-	15,281	0.99463	15,199
8		FPL - New England Division	1,261				Various	Various		-	10,467	0.00000	-
9		All Other Transmission	84,987				Various	Various		-	111,108	0.99463	110,512
10		TOTAL TRANSMISSION PLANT	102,667	23,186	114,522	119,343				125	146,499		135,302
11													
12		DISTRIBUTION PLANT											
13		All Other Distribution Plant	83,539				Various	Various		-	90,972	1.00000	90,972
14		TOTAL DISTRIBUTION PLANT	83,539								90,972		90,972
15													
16		GENERAL PLANT											
17	718	FENA Phase 1 Hardware [7]	6,724	6,156	12,880	12,880	Jan-07	Dec-10	52.20%	-	5,998	0.99659	5,975
18		All Other General Plant	36,844				Various	Various		-	48,757	0.99659	48,590
19		TOTAL GENERAL PLANT	43,568	6,156	12,880	12,880					54,752		54,566
20													
21		INTANGIBLE PLANT											
22	718	FENA Phase 1 Software [7]	24,362	4,104	28,466	28,466	Jan-07	Dec-10	85.58%	-	13,136	0.99659	13,091
23		All Other Intangible Plant	74,450				Various	Various		-	61,821	0.99659	61,610
24		TOTAL INTANGIBLE PLANT	98,812	4,104	28,466	28,466					74,958		74,702
25													
26		TOTAL CONSTRUCTION WORK IN PROGRESS	1,909,615	1,981,380	5,080,153	5,084,380				15,110	2,189,671		2,159,354
27													
28		TOTAL AFUDC TREATMENT [8]	457,312	728,637	2,506,948	2,495,706				15,110	964,937		953,816
29													
30		TOTAL RATE BASE TREATMENT	1,452,303	1,252,743	2,573,205	2,588,674				-	1,224,734		1,205,538
31													
32		TOTAL CWP	1,909,615	1,981,380	5,080,153	5,084,380				15,110	2,189,671		2,159,354
33													
34													

35 [6] Total cost of completion values for Transmission Plant reported do not include AFUDC; this AFUDC is included in Other Production values for this project number.

36 [7] Initial project budget per construction bid shown is same as total cost of completion. The business case process involved is not driven by 3rd party bidding.

37 Internal costs and multiple vendor contracts for different components of business case are used.

38 [8] Line 28 is the sum of project numbers 346, 406, 152, and 766.

39

40 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
Witness: Robert E. Barrett, Jr.

DOCKET NO.: 080677-EI

Line
No.

1 The company is not proposing to include any AFUDC-eligible CWIP in rate base.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION: Provide a schedule showing the following information
 for miscellaneous deferred debits for the test year.
 Minor items less than 5% of the account total, or
 amounts less than \$10,000, whichever is greater,
 may be grouped by classes.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

(\$000)

Line No.	(1) Description	(2) Balance at Beginning of Year	(3) Debits	(4) Credits		(6) Balance at End of Year
				Account	Amount	
1						
2	Deferred Debit Pension	\$871,617	\$75,656	228	(\$25,449)	\$1,021,824
3						
4	Deferred Debit - FIN 48 - Interest Receivable	30,131				30,131
5						
6	Deferred Debit - SJRPP R&R Fund	33,733				33,733
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29	Totals	<u>\$1,035,481</u>	<u>\$75,656</u>		<u>(\$25,449)</u>	<u>\$1,085,688</u>
30						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION: Provide a Schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

(\$000)

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

Line No.	(1) Description	(2) Balance at Beginning of Year	(3) Debits		(4) Amount	(5) Credits	(6) Balance at End of Year
			Contra Accounts				
1							
2	Other Def Credits - Inc Tax Payable - FIN 48	\$1,315			\$0	\$0	\$1,315
3							
4	Misc Def Credit - Storm Liability	(38,168)	131		29,393		(8,775)
5							
6	Other Def Credits - Misc	(84,035)	Various		44,800	(43,993)	(83,228)
7							
8	Environmental Reserve	(31,734)	930		3,000		(28,734)
9							
10	SJRPP Purchased Power Dismantlement	(26,317)				(2,724)	(29,041)
11							
12	Premium Lighting Program	(6,910)	444		385	(1,245)	(7,770)
13							
14	FMPA Demand Rate Reduction	(8,502)	447		1,472		(5,030)
15							
16	SJRPP Suspension Accrual	(50,346)				(3,537)	(53,883)
17							
18	Other Def Cr - SJRPP Def Interest	(42,525)	555		3,727		(38,798)
19							
20							
21							
22							
23							
24							
25							
26	Total	<u>(\$285,222)</u>			<u>\$82,777</u>	<u>(\$51,499)</u>	<u>(\$253,944)</u>

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

Witness: Robert E. Barrett, Jr.

Line No.	(1) Accumulated Provision Account	(2) Balance Beginning of Period	(3) Current Annual Accrual	(4) Amount Charged to Reserve	(5) Net Fund Income After Taxes	(6) Reserve Balance End of Period	(7) Description Of Charge	(8) Charged to Operating Expenses
1								
2	<u>Account 228.1 - Property Insurance</u>	\$176,963	\$0	\$0	\$7,867	\$184,830	N/A	\$0
3								
4	Balance reflects zero accrual per stipulation agreement in							
5	docket number 050045-EI. The Company's forecast reflects an							
6	increase of the annual storm fund earnings.							
7								
8	<u>Account 228.2 - Injuries and Damages</u>	21,977	10,015	(8,015)		23,977	Estimated based on historical average	10,015
9								
10	The change in the projected reserve balance is based on historical							
11	averages of monthly reserve activity. The reserve balance is determined							
12	on a case by case basis to provide adequate coverage for normal							
13	charges and liability suits pending. The reserve balance takes into							
14	account the extent of the proposed liability and the potential of loss.							
15								
16	<u>Account 228.4 - Miscellaneous</u>							
17	- Nuclear Maintenance (A)	58,398	33,744	(45,112)		47,030	Maintenance expenditures	33,744
18	- End of Life M&S Inventory (B)	12,176	1,072			13,248	N/A	1,072
19	- Nuclear Last Core (C)	34,532	4,775			39,307	N/A	4,775
20								
21	(A) <u>Nuclear Maintenance</u> -estimated nuclear maintenance costs for each nuclear							
22	unit's next planned outage are accrued over the period from the end of the last							
23	outage to the end of the next planned outage. Any difference between the							
24	estimated and actual costs are included in O&M expenses when known.							
25								
26	(B) <u>End of Life M&S Inventory</u> -Per FPSC Order No. 02-0055-PAA-EI, Docket							
27	No. 990324-EI, issued January 7, 2002, the cost of inventories estimated							
28	to exist at the end of plant operations will be recorded as a debit to							
29	maintenance expense and a credit to an unfunded reserve over the							
30	remaining life span at each nuclear site. Annual amounts are as determined							
31	in December 2005 Decommissioning Study filed with FPSC as part of the							
32	2005 Rate Case Settlement Agreement effective date 1/1/06.							
33								
34	(C) <u>Nuclear Last Core</u> -Per FPSC Order No. 02-0055-PAA-EI, Docket No.							
35	991931-EI, issued January 7, 2002, the estimated value of unburned fuel							
36	that will remain in the fuel assemblies at the end of the last operating cycle							
37	will be recorded as a debit to base rate fuel expense and a credit to an							
38	unfunded reserve over the remaining life span at each nuclear unit.							
39	Annual amounts are as determined in December 2005 Decommissioning							
40	Study filed with FPSC as part of our in December 2005 Decommissioning Study							
41	filed with FPSC as part of the 2005 Rate Case Settlement Agreement effective date 1/1/06.							

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED ___/___/___
 HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080677-E1

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1		REVENUE FROM SALES			
2					
3	440 - 446	RETAIL SALES - BASE REVENUES	3,753,029	3,753,029	1.000000
4	440 - 446	RETAIL SALES - FUEL REVENUES	5,777,753	5,777,753	1.000000
5	440 - 446	RETAIL SALES - FRANCHISE REVENUES	508,798	508,798	1.000000
6	440 - 446	RETAIL SALES - CONSERVATION REVENUES	145,997	145,997	1.000000
7	440 - 446	RETAIL SALES - ENVIRONMENTAL REVENUES	88,948	88,948	1.000000
8	440 - 446	RETAIL SALES - STORM RECOVERY REVENUES	94,002	94,002	1.000000
9	440 - 446	RETAIL SALES - STORM SECURE REVENUES	0	0	0.000000
10	440 - 446	RETAIL SALES - CAPACITY REVENUES	770,235	770,235	1.000000
11	440 - 446	GROSS RECEIPTS TAX REVENUES	261,593	261,593	1.000000
12	440 - 446	RECOV CILC INCENTIVES & PENALTY	(30,800)	(30,800)	1.000000
13	440 - 446	NON RECOV CILC INCENTIVE	0	0	0.000000
14	440 - 446	CILC INCENTIVES OFFSET	30,800	30,600	1.000000
15	447	SALES FOR RESALE - BASE REVENUES	21,414	0	0.000000
16	447	SALES FOR RESALE - FUEL REVENUES	77,539	0	0.000000
17	447	INTERCHANGE SALES RECOVERABLE	91,618	90,599	0.988881
18	447	CAP REV CCR-FPSC 1990 RATE REDUCTION	(5,942)	(5,942)	1.000000
19	447	CAPACITY SALES - INTERCHG -	2,955	2,923	0.988987
20	447	20% OF GAIN ON ECONOMY SALES FPSC	0	0	0.000000
21	447	INTERCHANGE SALES NON RECOVERABLE	0	0	0.000000
22	447	CAP REV NOT CCR-FPSC 1990 RATE REDUCTION	5,942	5,942	1.000000
23	449	PROVISION FOR RATE REFUNDS - FERC	0	0	0.000000
24	449	PROVISION FOR RATE REFUNDS - FPSC	0	0	0.000000
25		REVENUE FROM SALES	11,593,880	11,493,876	0.991374
26					
27		OTHER OPER REVENUES			
28					
29	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS	0	0	0.000000
30	450	FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS	0	0	0.000000
31	450	FIELD COLLECTION LATE PAYMENT CHARGES	45,159	45,159	1.000000
32	451	MISC SERVICE REVENUES - INITIAL CONNECTION	651	651	1.000000
33	451	MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	6,676	6,676	1.000000
34	451	MISC SERVICE REVENUES - CONNECT / DISCONNECT	14,952	14,952	1.000000
35	451	MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS	4,630	4,630	1.000000
36	451	MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	613	613	1.000000
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED / /

HISTORICAL TEST YEAR ENDED / /

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	451	MISC SERVICE REVENUES - OTHER BILLINGS	2,276	2,276	1.000000
2	451	MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	318	318	1.000000
3	454	RENT FROM ELECTRIC PROPERTY - GENERAL	11,653	11,653	0.999963
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	2,700	2,688	0.995543
5	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	30,788	30,788	1.000000
6	456	OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED	0	0	0.000000
7	456	OTH ELECTRIC REVENUES - FPLE NED	8,742	0	0.000000
8	456	OTH ELECTRIC REVENUES - WHOLESALE	0	0	0.000000
9	456	OTH ELECTRIC REVENUES - TRANSMISSION	29,982	29,821	0.994629
10	456	OTH ELECTRIC REVENUES - DEF REV STORM SECURITIZATION	0	0	0.000000
11	456	OTH ELECTRIC REVENUES - ENERGY AUDIT FEE RESIDENT ECCR	0	0	0.000000
12	456	OTH ELECTRIC REVENUES - USE CHARGÉ RECOVERIES PSL 2	0	0	0.000000
13	456	OTH ELECTRIC REVENUES - MISC	38,098	38,098	1.000000
14	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	0	0	0.000000
15	456	OTH ELECTRIC REVENUES - OTHER REVENUE - FCR	0	0	0.000000
16	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	18,828	18,828	1.000000
17	456	OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	18	0	0.000000
18	456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	(82,216)	(82,216)	1.000000
19	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL	0	0	0.000000
20	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF	0	0	0.000000
21	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR	0	0	0.000000
22	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	0	0	0.000000
24	456	OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES	0	0	0.000000
25	456	OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	0	0	0.000000
26	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	0	0	0.000000
27	456	OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	(66,404)	(66,404)	1.000000
29		OTHER OPER REVENUES	67,466	58,532	0.867587
30					
31		TOTAL OPER REVENUES	11,661,345	11,552,408	0.990658
32					
33		STEAM POWER GENERATION			
34					
35	500	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	10,020	9,897	0.987699
36	501	STEAM POWER - FUEL - OIL, GAS & COAL	1,530,680	1,513,660	0.988881
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED ___/___/___

HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	501	STEAM POWER - FUEL - NON RECV EXP	13,366	13,242	0.990674
2	502	STEAM POWER - STEAM EXPENSES	6,871	6,787	0.987699
3	505	STEAM POWER - ELECTRIC EXPENSES	3,219	3,179	0.987699
4	506	STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES	26,764	26,435	0.987699
5	506	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	4,163	4,116	0.988840
6	506	STEAM POWER - MISC - ADDITIONAL SECURITY	1,192	1,179	0.988987
7	507	STEAM POWER - RENTS	7	7	0.987699
8	509	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	0	0.000000
9	510	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	10,356	10,259	0.990674
10	511	STEAM POWER - MAINTENANCE OF STRUCTURES	13,127	12,966	0.987699
11	511	STEAM POWER - MAINT OF STRUCTURES - ECRC -	1,031	1,020	0.988840
12	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000
13	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	32,383	32,081	0.990674
14	512	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,597	2,568	0.988840
15	513	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	15,938	15,789	0.990674
16	514	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	6,938	6,873	0.990674
17	514	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	420	415	0.988840
18		STEAM POWER GENERATION	1,679,073	1,680,474	0.988923
19					
20		NUCLEAR POWER GENERATION			
21					
22	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	127,946	127,396	0.995701
23	518	NUCLEAR POWER - NUCL FUEL EXP - BURNUP CHARGE LEASED	141,019	139,451	0.988881
24	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	21,828	21,586	0.988881
25	518	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	32,904	32,542	0.988987
26	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	0	0.000000
27	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	0	0.000000
28	518	NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC	0	0	0.000000
29	518	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	0	0.000000
30	518	NUCLEAR FUEL - PTN THERMAL UPRATE AMORT	0	0	0.000000
31	518	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,776	4,770	0.998701
32	519	NUCLEAR POWER - COOLANTS AND WATER	5,895	5,869	0.995701
33	520	NUCLEAR POWER - STEAM EXPENSES	19,167	19,085	0.995701
34	520	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	0	0.000000
35	523	NUCLEAR POWER - ELECTRIC EXPENSES	194	193	0.995701
36	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	68,986	68,689	0.995701
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED ___/___/___

HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	39	39	0.988840
2	525	NUCLEAR POWER - RENTS	0	0	0.000000
3	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	65,015	64,931	0.996701
4	529	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	8,155	8,120	0.995701
5	529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,773	1,753	0.988840
6	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	33,804	33,760	0.998701
7	531	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	15,045	15,026	0.998701
8	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT	48,383	48,321	0.998701
9	532	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	0	0.000000
10		NUCLEAR POWER GENERATION	594,930	591,529	0.994284
11					
12		OTHER POWER GENERATION			
13					
14	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	9,216	9,102	0.987699
15	547	OTHER POWER - FUEL - OIL, GAS & COAL	3,408,149	3,370,254	0.988881
16	547	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	2,457	2,435	0.990674
17	548	OTHER POWER - GENERATION EXPENSES	14,381	14,204	0.987699
18	549	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	13,087	12,926	0.987699
19	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	826	817	0.988840
20	549	OTHER POWER - ADDITIONAL SECURITY	48	47	0.988987
21	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVICING	5	5	0.987698
22	551	OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING	5,429	5,362	0.987699
23	552	OTHER POWER - MAINTENANCE OF STRUCTURES	3,750	3,704	0.987699
24	552	OTHER POWER - MAINT OF STRUCTURES - ECRC -	44	44	0.988840
25	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT	30,825	30,446	0.987699
26	553	OTHER POWER - GAS TURBINE MAINTENANCE FUEL	0	0	0.000000
27	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	557	551	0.988840
28	554	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	2,396	2,366	0.987699
29	554	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	404	399	0.988840
30		OTHER POWER GENERATION	3,491,574	3,452,662	0.988855
31					
32		OTHER POWER SUPPLY			
33					
34	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	554,786	548,618	0.988881
35	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	0	0	0.000000
36	555	OTHER POWER - SJRPP - FPSC - 88TSR	62,888	62,888	1.000000
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED ___/___/___
 HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080877-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	555	OTHER POWER - UPS CAPACITY CHGS -	590,878	584,173	0.988987
2	555	OTHER POWER - SJRPP CAP - - 88TSR	(62,888)	(62,888)	1.000000
3	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	2,829	2,795	0.987699
4	557	OTHER POWER - OTHER EXPENSES	3,774	3,727	0.987699
5	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	198,763	198,763	1.000000
6	557	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	(4,357)	(4,357)	1.000000
7	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	(5,558)	(5,558)	1.000000
8	557	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	8,882	0	0.000000
9		OTHER POWER SUPPLY	1,349,797	1,328,161	0.983970
10					
11		TRANSMISSION			
12					
13	560	TRANS EXP - OPERATION SUPERV & ENGINEERING	5,769	5,738	0.994629
14	561	TRANS EXP - LOAD DISPATCHING	4,475	4,451	0.994629
15	562	TRANS EXP - STATION EXPENSES	1,573	1,565	0.994629
16	562	TRANS EXP - STATION EXPENSES - FPLNE	1,060	0	0.000000
17	563	TRANS EXP - OVERHEAD LINE EXPENSES	1,920	1,909	0.994629
18	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0	0.000000
19	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	12,720	12,652	0.994629
20	565	TRANS EXPENSE BY OTHERS FPL SALES -	4,355	4,307	0.988987
21	565	TRANS EXP - INTERCHANGE RECOVERABLE	391	386	0.988881
22	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0	0.000000
23	566	TRANS EXP - MISC TRANSMISSION EXPENSES	2,282	2,269	0.994629
24	567	TRANS EXP - RENTS	0	0	0.000000
25	568	TRANS EXP - MAINTENANCE SUPERV & ENGINEERING	773	769	0.994629
26	569	TRANS EXP - MAINTENANCE OF STRUCTURES	3,320	3,302	0.994629
27	570	TRANS EXP - MAINTENANCE OF STATION EQUIPMENT	6,365	6,331	0.994629
28	570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE	1,752	0	0.000000
29	570	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	804	795	0.988840
30	571	TRANS EXP - MAINTENANCE OF OVERHEAD LINES	15,725	15,641	0.994629
31	572	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	0	0	0.000000
32	573	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	565	562	0.994629
33		TRANSMISSION	63,848	60,878	0.950343
34					
35		DISTRIBUTION			
36					
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED ___/___/___

HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080677-EI

WITNESS: Kim Ousdaht, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	580	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	20,832	20,832	1.000000
2	581	DIST EXP - LOAD DISPATCHING	640	640	1.000000
3	582	DIST EXP - SUBSTATION EXPENSES	3,004	3,004	1.000000
4	583	DIST EXP - OVERHEAD LINE EXPENSES	10,469	10,469	1.000000
5	584	DIST EXP - UNDERGROUND LINE EXPENSES	7,513	7,513	1.000000
6	585	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,531	3,531	1.000000
7	586	DIST EXP - METER EXPENSES	9,257	9,250	0.999220
8	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,210	2,210	1.000000
9	587	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	241	241	1.000000
10	588	DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	28,931	28,931	1.000000
11	589	DIST EXP - RENTS	8,951	8,951	1.000000
12	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	15,218	15,218	1.000000
13	590	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	2,682	2,682	1.000000
14	591	DIST EXP - MAINTENANCE OF STRUCTURES	221	221	1.000000
15	592	DIST EXP - MAINTENANCE OF STATION EQUIPMENT	6,827	6,827	1.000000
16	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,068	3,033	0.988840
17	593	DIST EXP - MAINTENANCE OF OVERHEAD LINES	107,597	107,597	1.000000
18	594	DIST EXP - MAINTENANCE OF UNDERGROUND LINES	26,274	26,274	1.000000
19	595	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	1,401	1,401	1.000000
20	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	6,375	6,375	1.000000
21	597	DIST EXP - MAINTENANCE OF METERS	2,443	2,441	0.999220
22	598	DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT	5,724	5,724	1.000000
23		DISTRIBUTION	271,408	271,364	0.999840
24					
25		CUSTOMER ACCOUNTS EXPENSES			
26					
27	901	CUST ACCT EXP - SUPERVISION	5,433	5,432	0.999844
28	902	CUST ACCT EXP - METER READING EXPENSES	27,967	27,943	0.999143
29	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	93,437	93,437	1.000000
30	904	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	32,033	32,033	1.000000
31	904	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	273	273	1.000000
32	905	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	0	0	0.000000
33		CUSTOMER ACCOUNTS EXPENSES	159,142	159,118	0.999844
34					
35		CUSTOMER SRVICE & INFORMATION EXPENSES			
36					
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED ___/___/___

HISTORICAL TEST YEAR ENDED ___/___/___

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	907	CUST SERV & INFO - SUPERVISION	6,408	6,408	1.000000
2	907	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	12,214	12,214	1.000000
3	908	CUST SERV & INFO - CUST ASSISTANCE EXP	2,738	2,738	1.000000
4	908	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	65,566	65,566	1.000000
5	909	CUST SERV & INFO - INFO & INST ADV - GENERAL	1,387	1,387	1.000000
6	909	CUST SERV & INFO - INFO & INST ADV - ECCR RECOV	3,265	3,265	1.000000
7	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	6,071	6,071	1.000000
8	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,362	3,362	1.000000
9		CUSTOMER SRVCE & INFORMATION EXPENSES	101,011	101,011	1.000000
10					
11		SALES EXPENSES			
12					
13	911	SUPERVISION-SALES EXPENSES			1.000000
14	912	DEMONSTRATING AND SELLING EXPENSES	0	0	0.000000
15	916	MISCELLANEOUS AND SELLING EXPENSES	27,737	27,737	1.000000
16		SALES EXPENSES	27,737	27,737	1.000000
17					
18		ADMINISTRATIVE & GENERAL			
19					
20	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	188,260	187,817	0.996587
21	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE	18	0	0.000000
22	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES	61,488	61,278	0.996587
23	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	11	0	0.000000
24	921	A&G EXP - ADMINISTRATION FEES - FREC	125	125	1.000000
25	922	A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(68,482)	(68,248)	0.996587
26	922	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	(451)	1.000000
27	922	A&G EXP - PENSION & WELFARE CR. - FPLNE	58	0	0.000000
28	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	25,032	24,947	0.996587
29	923	A&G EXP - LEGAL EXPENSES - SEABROOK	61	0	0.000000
30	923	A&G EXP - SERVICING FEES - FREC	326	326	1.000000
31	924	A&G EXP - PROPERTY INSURANCE	8,953	8,907	0.994891
32	924	A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	(2,320)	(2,310)	0.995701
33	924	A&G EXP - STORM DEFICIENCY RECOVERY	451	449	0.994891
34	924	A&G EXP - PROPERTY INSURANCE - FPLNE	15	0	0.000000
35	925	A&G EXP - INJURIES AND DAMAGES	30,000	29,897	0.996587
36	925	A&G EXP - INJURIES & DAMAGES - CPRC	(13)	(13)	0.988987
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED / /

HISTORICAL TEST YEAR ENDED / /

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	925	A&G EXP - INJURIES AND DAMAGES - FPLNE	3	0	0.000000
2	926	A&G EXP - EMP PENSIONS & BENEFITS	58,034	57,836	0.996587
3	926	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	95	94	0.988881
4	926	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	67	67	0.988840
5	926	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,123	2,123	1.000000
6	926	A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	0	0	0.000000
7	926	A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	18	0	0.000000
8	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	4,661	4,661	1.000000
9	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	251	0	0.000000
10	928	A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	668	0	0.000000
11	929	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	16,482	16,482	1.000000
12	930	A&G EXP - MISC GENERAL EXPENSES	14,443	14,394	0.996587
13	930	MISC GENERAL EXPENSES - FREC	100	100	1.000000
14	930	A&G EXP - MISC GENERAL EXPENSES - EPRI	0	0	0.000000
15	931	A&G EXP - RENTS	673	670	0.996587
16	931	A&G EXP - RENTS - ECCR	0	0	0.000000
17	935	A&G EXP - MAINTENANCE OF GENERAL PLANT	12,411	12,369	0.996587
18		ADMINISTRATIVE & GENERAL	353,560	351,321	0.993666
19					
20		TOTAL O&M EXPENSES	8,092,081	8,004,054	0.989122
21					
22		INTANGIBLE DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - INTANGIBLE	22,059	21,984	0.996587
25	403 & 404	DEPR & AMORT EXP - INTANGIBLE ARO	(143)	(142)	0.996587
26	403 & 404	DEPR & AMORT EXP - INT ECCR	829	829	1.000000
27	403 & 404	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	0	0	0.000000
28	403 & 404	DEPR & AMORT EXP - INTANG UNASSIGNED BOTTOM LINE	(125,000)	(124,361)	0.994891
29		INTANGIBLE DEPRECIATION	(102,254)	(101,691)	0.994486
30					
31		STEAM DEPRECIATION			
32					
33	403 & 404	DEPR & AMORT EXP - STEAM (EXC COAL)	65,135	64,333	0.987699
34	403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM	9,000	8,889	0.987699
35	403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC -	10,288	10,174	0.988840
36	403 & 404	DEPR & AMORT EXP - COAL CARS	0	0	0.000000
37					
38		NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.			

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SCHEDULE C - 4
 SUPPLEMENTAL 2009 MFR SCHEDULES

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED / /
 HISTORICAL TEST YEAR ENDED / /
 WITNESS: Kim Ousdahl, Joseph A. Ender,
 Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC	0	0	0.000000
2	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	2,544	2,544	1.000000
3		STEAM DEPRECIATION	86,967	85,940	0.988193
4					
5		NUCLEAR DEPRECIATION			
6					
7	403 & 404	DEPR & AMORT EXP - TURKEY POINT	26,741	26,627	0.995701
8	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	15,073	15,008	0.995701
9	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	10,966	10,919	0.995701
10	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	36,008	35,853	0.995701
11	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	24	23	0.988840
12		NUCLEAR DEPRECIATION	88,812	88,430	0.995700
13					
14		OTHER PROD DEPRECIATION			
15					
16	403 & 404	DEPR & AMORT EXP - OTH PROD - GT	240,861	237,898	0.987699
17	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	6,324	6,246	0.987699
18	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	0	0	0.000000
19	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	902	892	0.988840
20		OTHER PROD DEPRECIATION	248,087	245,036	0.987703
21					
22		TRANSMISSION DEPRECIATION			
23					
24	403 & 404	DEPR & AMORT EXP - TRANS (EXC CLAUSES)	90,234	89,749	0.994629
25	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	37	37	0.988840
26	403 & 404	DEPR & AMORT EXP - TRANS ECCR	0	0	0.000000
27	403 & 404	DEPR & AMORT EXP - FPLE NED	1,134	0	0.000000
28		TRANSMISSION DEPRECIATION	91,405	89,786	0.982283
29					
30		DISTRIBUTION DEPRECIATION			
31					
32	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 (EX ECCR)	4,119	4,119	1.000000
33	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 (EX ECCR)	38,184	38,184	1.000000
34	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364	34,733	34,733	1.000000
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	48,093	48,093	1.000000
36	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 366	30,925	30,925	1.000000
37					
38	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.				

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

TYPE OF DATA SHOWN:

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED ___/___/___

HISTORICAL TEST YEAR ENDED ___/___/___

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 367	50,455	50,455	1.000000
2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368	86,359	86,359	1.000000
3	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	26,653	26,653	1.000000
4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 (EXC ECCR)	19,248	19,233	0.999220
5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 (EXC ECCR)	3,937	3,937	1.000000
6	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373	22,763	22,763	1.000000
7	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - ECRC -	102	100	0.988840
8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
9	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR	1,835	1,835	1.000000
10	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
11	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
12	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
13	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
14	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
15	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 371 ECCR	3,860	3,860	1.000000
16	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
17		DISTRIBUTION DEPRECIATION	371,268	371,251	0.999957
18					
19		GENERAL DEPRECIATION			
20					
21	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	10,492	10,457	0.996587
22	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EXC ECCR & FERC)	32,863	32,751	0.996587
23	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECCR	82	82	1.000000
24	403 & 404	DEPR & AMORT EXP - GENERAL OTHER ECRC -	54	53	0.988840
25	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT LEASES - COMPUTERS	0	0	0.000000
26		GENERAL DEPRECIATION	43,491	43,343	0.996584
27					
28		NUCLEAR DECOMMISSIONING			
29					
30	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	0	0	0.000000
31	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS	0	0	0.000000
32		NUCLEAR DECOMMISSIONING	0	0	0.000000
33					
34		TOTAL DEPRECIATION & AMORTIZATION	827,775	822,095	0.993139
35					
36		AMORT OF PROP & REGULATORY ASSETS			
37					

NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET
OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT
HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED / /

HISTORICAL TEST YEAR ENDED / /

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
2	405	ACCRETION EXPENSE - ARO REG DEBIT	95,668	95,342	0.996587
3	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	(1,702)	(1,694)	0.995543
4	407	REGULATORY CREDIT - ASSET RET OBLIGATION	(95,525)	(95,199)	0.996587
5	407	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000
6	407	AMORT OF OKEELANTA SETTLEMENT - CPRC	0	0	0.000000
7	407	AMORT OF OKEELANTA SETTLEMENT - FUEL	0	0	0.000000
8	407	AMORT OF STORM SECURITIZATION	61,626	61,626	1.000000
9	407	AMORT OF STORM SECURITIZATION - OVER/UNDER TAX RECOV	0	0	0.000000
10	407	AMORTIZATION OF NUCLEAR RESERVE	(6,955)	(6,955)	1.000000
11	407	AMORTIZATION OF UNALLOCATED PROD RESERVE	0	0	0.000000
12	407	AMORTIZATION OF DBT DEFERRED SECURITY	3,327	3,316	0.996617
13	407	AMORTIZATION OF STORM DEFICIENCY	0	0	0.000000
14	407	NUCLEAR RECOVERY AMORTIZATION	102,341	102,341	1.000000
15		AMORT OF PROP & REGULATORY ASSETS	158,781	158,777	0.999974
16					
17		TAXES OTHER THAN INCOME TAX			
18					
19	408	TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	275	274	0.995543
20	408	TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX	260,587	259,426	0.995543
21	408	TAX OTH TH INC TAX - FRANCHISE TAX	495,712	495,712	1.000000
22	408	TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	498	496	0.996587
23	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES	355	354	0.996587
24	408	TAX OTH TH INC TAX - FICA (SOCIAL SECURITY)	47,965	47,801	0.996587
25	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC	0	0	0.000000
26	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY	0	0	0.000000
27	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	261,593	261,593	1.000000
28	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE	12,720	12,720	1.000000
29	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR	0	0	0.000000
30	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL	0	0	0.000000
31	408	TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY	0	0	0.000000
32	408	TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE	3,072	3,072	1.000000
33	408	TAX OTH TH INC TAX - REG ASSESS FEE - FRANCHISE	366	366	1.000000
34	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECCR	83	83	1.000000
35	408	TAX OTH TH INC TAX - REG ASSESS FEE - FUEL FPSC	4,112	4,112	1.000000
36	408	TAX OTH TH INC TAX - REG ASSESS FEE - STORM RECOV	0	0	0.000000

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

TYPE OF DATA SHOWN:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR, AND THE MOST RECENT HISTORICAL YEAR IF THE TEST YEAR IS PROJECTED.

PROJ. SUPPLEMENTAL YR ENDED 12/31/09

PRIOR YEAR ENDED / /

HISTORICAL TEST YEAR ENDED / /

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl, Joseph A. Ender,
Robert E. Barrett, Jr.

LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR
1	408	TAX OTH TH INC TAX - REG ASSESS FEE - CAPACITY	495	495	1.000000
2	408	TAX OTH TH INC TAX - INTANGIBLE TAX	0	0	0.000000
3	408	TAX OTH TH INC TAX - DEF GROSS RECPT TX - OTHER	0	0	0.000000
4	408	TAX OTH TH INC TAX - REG ASSESS FEE - ECRC	64	64	1.000000
5	408	TAX OTH TH INC TAX - OCCUPATIONAL LICENSES	31	31	0.998587
6	408	TAX OTH TH INC TAX - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
7	408	TAX OTH TH INC TAX - FPNE	293	0	0.000000
8		TAXES OTHER THAN INCOME TAX	1,088,222	1,086,600	0.998509
9					
10		OPERATING INCOME TAXES			
11					
12	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	152,778	151,177	0.989524
13	409	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	33,020	32,675	0.989524
14	410	INCOME TAXES - DEFERRED FEDERAL	233,335	230,877	0.989464
15	411	INCOME TAXES - DEFERRED STATE	31,724	31,392	0.989542
16	411	AMORTIZATION OF ITC	(7,706)	(7,671)	0.995543
17		OPERATING INCOME TAXES	443,152	438,449	0.989389
18					
19		GAIN LOSS ON DISPOSITION OF PROPERTY			
20					
21	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	(1,014)	(1,014)	1.000000
22	411	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE	0	0	0.000000
23	411	GAIN FROM DISP OF ALLOWANCE - ECRC -	(163)	(161)	0.988840
24		GAIN LOSS ON DISPOSITION OF PROPERTY	(1,177)	(1,175)	0.998455
25					
26		NET OPERATING INCOME	1,052,512	1,043,608	0.991540
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					

38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.

SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19

RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended / /

Historical Test Year Ended / /

Witness: Renae B. Deaton

(1) Line No.	(2) Account No.	(3) Account Title	(3) Per Books \$000's	Adjustments \$000's							(12) Total Adjusted (3)+(9) \$000's	
				(4) Non Jurisdictional \$000's	(5) Jurisdictional (1)-(2) \$000's	(6) Fuel	(7) Conservation	(8) Franchise Fees	(9) Other (ECRC, CPRC & Storm Charge	(10) Other (GRT, GBRA & Interchg)		(11) Total (4) thru (8)
1		SALES OF ELECTRICITY										
2	440	Residential Sales	6,205,184	0	6,205,184	(2,974,314)	(50,868)	(277,026)	(487,703)	(143,303)	(3,933,211)	2,271,973
3	442	Commercial Sales	4,763,799	0	4,763,799	(2,565,547)	(58,463)	(212,465)	(420,588)	(109,906)	(3,364,950)	1,398,850
4	442	Industrial Sales	332,478	0	332,478	(205,044)	(6,954)	(14,808)	(33,591)	(7,661)	(268,059)	64,419
5	444	Public Street & Highway Lighting	85,312	0	85,312	(25,526)	(868)	(3,892)	(4,182)	(410)	(34,876)	50,437
6	445	Other Sales to Public Authorities	4,011	0	4,011	(2,094)	(71)	(179)	(343)	(93)	(2,779)	1,232
7	446	Sales to Railroads & Railways	9,570	0	9,570	(5,227)	(177)	(427)	(858)	(221)	(6,908)	2,662
8		Total Sales to Ultimate Consumers	11,400,355	0	11,400,355	(5,777,753)	(115,397)	(508,798)	(947,243)	(261,593)	(7,610,783)	3,789,572
9	447	Sales for Resale	193,526	100,004	93,522	0	0	0	0	(93,522)	(93,522)	0
10		TOTAL SALES OF ELECTRICITY	11,593,881	100,004	11,493,877	(5,777,753)	(115,397)	(508,798)	(947,243)	(355,115)	(7,704,305)	3,789,572
11	449.1	(Less) Provision for Rate Refunds	0	0	0	0	0	0	0	0	0	0
12		TOTAL REVENUE NET OF REFUND PROVISION	11,593,881	100,004	11,493,877	(5,777,753)	(115,397)	(508,798)	(947,243)	(355,115)	(7,704,305)	3,789,572
13												
14		OTHER OPERATING REVENUES										
15	450	Field Collection Late Payment Charges	45,159	0	45,159	0	0	0	0	0	0	45,159
16	451	Misc. Svc. Revenue - Initial Connection	651	0	651	0	0	0	0	0	0	651
17	451	Misc. Svc. Revenue - Reconnect after Non-Pay	6,676	0	6,676	0	0	0	0	0	0	6,676
18	451	Misc. Svc. Revenue - Connect/Disconnect	14,952	0	14,952	0	0	0	0	0	0	14,952
19	451	Misc. Svc. Revenue - Returned Customer Checks	4,630	0	4,630	0	0	0	0	0	0	4,630
20	451	Misc. Svc. Revenue - Current Diversion Penalty	613	0	613	0	0	0	0	0	0	613
21	451	Misc. Svc. Revenue - Other Billings	2,276	0	2,276	0	0	0	0	0	0	2,276
22	451	Misc. Svc. Revenue - Reimbursements - Other	318	0	318	0	0	0	0	0	0	318
23	454	Rent from Electric Property - General	11,653	0	11,653	0	0	0	0	0	0	11,653
24	454	Rent from Electric Property - Future Use / Pt in Ser	2,700	12	2,688	0	0	0	0	0	0	2,688
25	454	Rent from Electric Property - Pole Attachments	30,788	0	30,788	0	0	0	0	0	0	30,788
26	456	Oth Electric Rev. - FPLE NED	8,742	8,742	0	0	0	0	0	0	0	0
27	456	Oth Electric Rev. - Transmission	29,982	161	29,821	0	0	0	0	0	0	29,821
28	456	Oth Electric Rev. - Miscellaneous	38,098	0	38,098	0	0	0	0	47	47	38,145
29	456	Oth Electric Rev. - Deferred Capacity Revenues	(82,216)	0	(82,216)	0	0	0	82,216	0	82,216	0
30	456	Oth Electric Rev. - Deferred ECRC Revenues	0	0	0	0	0	0	0	0	0	0
31	456	Oth Electric Rev. - Deferred Fuel FPSC Revenues	(66,404)	0	(66,404)	66,404	0	0	0	0	66,404	0
32	456	Oth Electric Rev. - Unbilled Revenue	18,846	18	18,828	0	0	0	0	0	0	18,828
33		TOTAL OTHER OPERATING REVENUES	67,464	8,933	58,531	66,404	0	0	82,216	47	148,667	207,198
34												
35		TOTAL ELECTRIC OPERATING REVENUES	11,661,345	108,937	11,552,408	(5,711,349)	(115,397)	(508,798)	(665,027)	(355,068)	(7,555,638)	3,998,770

36 NOTES:

37 Totals may not add due to rounding. Total Sales of Electricity does not include \$8.6 million in Commercial/Industrial Demand Reduction Rider (CDR) revenue credit offsets. CDR revenue credit offsets have been included in Schedule C-5 for the 2010 Test Year and 2011 Subsequent Year Adjustment in the amount of \$10.3 million and \$10.6 million respectively to reflect the company adjustment in Schedule C-2.

Supporting Schedules:

Recap Schedules: C-4, C-21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE CHANGE IN COST, BY FUNCTIONAL GROUP, FOR THE LAST FIVE YEARS.

TYPE OF DATA SHOWN:

PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

LINE DESCRIPTION OF NO: FUNCTIONAL GROUP (1)	TYPE OF COST (2)	2004		2005		2006		2007		2008	
		DOLLARS (\$000) (3)	% CHANGE (4)	DOLLARS (\$000) (5)	% CHANGE (6)	DOLLARS (\$000) (7)	% CHANGE (8)	DOLLARS (\$000) (9)	% CHANGE (10)	DOLLARS (\$000) (11)	% CHANGE (12)
1											
2 FUEL	VARIABLE	3,333,810	16.87%	3,631,271	8.92%	5,967,065	64.32%	5,629,311	-5.66%	5,621,230	-0.14%
3											
4 INTERCHANGE	SEMI-VARIABLE	1,087,890	-5.69%	1,213,851	11.58%	1,146,954	-5.51%	1,098,600	-4.22%	1,130,073	2.86%
5											
6 PRODUCTION	SEMI-VARIABLE	487,184	1.26%	537,157	10.26%	552,995	2.95%	586,262	6.02%	613,865	4.71%
7											
8 TRANSMISSION	SEMI-VARIABLE	55,372	2.40%	56,787	2.56%	65,337	15.06%	60,819	-6.92%	66,707	9.68%
9											
10 DISTRIBUTION	SEMI-VARIABLE	246,334	3.71%	219,942	-10.71%	290,400	32.03%	278,524	-4.09%	272,152	-2.29%
11											
12 CUSTOMER ACCOUNT	SEMI-VARIABLE	113,883	4.01%	112,589	-1.15%	127,096	12.91%	131,894	3.78%	149,421	13.29%
13											
14 CUSTOMER SERVICE & INFORMATION	SEMI-VARIABLE	61,561	-1.78%	65,681	6.69%	77,077	17.35%	86,939	12.80%	102,495	17.89%
15											
16 CUSTOMER SERVICE SALES	SEMI-VARIABLE	84	-48.60%	15	-82.22%	27,819		17,525	-37.00%	16,278	-7.11%
17											
18 ADMINISTRATIVE & GENERAL	SEMI-VARIABLE	266,464	-14.97%	466,381	75.03%	439,353	-5.80%	340,611	-22.47%	208,299	-38.85%
19											
20 DEPRECIATION & AMORTIZATION	FIXED	896,834	1.89%	935,991	4.37%	764,573	-18.31%	788,256	3.10%	837,395	6.23%
21											
22 TAXES OTHER THAN INCOME TAXES	VARIABLE	813,402	5.34%	859,858	5.71%	1,054,820	22.67%	1,034,774	-1.90%	1,074,663	3.85%
23											
24 OPERATING INCOME TAXES	VARIABLE	422,605	1.33%	415,271	-1.74%	433,050	4.28%	461,850	6.65%	454,704	-1.55%
25											
26 GAINS/LOSSES ON DISPOSAL OF PROPERTY	VARIABLE	(1,722)	170.07%	(2,542)	47.66%	(9,902)	289.51%	(2,762)	-72.11%	(2,866)	3.77%
27											
28 INTEREST	SEMI-VARIABLE	190,319	9.03%	232,375	22.10%	281,897	21.31%	309,663	9.85%	346,510	11.90%
29											
30 TOTAL		7,974,021	6.21%	8,744,606	9.66%	11,218,533	28.29%	10,822,264	-3.53%	10,890,925	0.63%
31											
32											
33											
34											
35											
36											

SUPPORTING SCHEDULES: C-6

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett, Jr.
 Kim Ousdahl

DOCKET NO.: 080677 - EI

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2	The Brattle Group	Witness	Load Forecast Review	125,000	Hourly plus Expenses	5,000	-	130,000	O
3	Minsky Consulting, LLC	Consulting	Human Resources	175,000	Retainer	5,000	-	180,000	O
4	Towers Perrin	Consulting	Compensation	55,000	Hourly plus Expenses	10,000	-	65,000	O
5	ABSG Consulting, Inc.	Witness	Storm Reserve Analysis	260,000	Fixed Fee	10,000	-	270,000	A
6	Garnett Fleming, Inc.	Witness	Depreciation Study	135,000	Hourly plus Expenses	15,000	-	150,000	A
7	Financial Concepts and Applications, Inc.	Witness	Rate of Return and Capital Structure	155,000	Hourly plus Expenses	5,000	-	160,000	B
8	Concentric Energy Advisors	Witness	Benchmarking & GBRA	290,000	Hourly plus Expenses	10,000	-	300,000	O
9	TOTAL OUTSIDE CONSULTANTS (Note: Includes expenses incurred in 2008 and 2009)								1,255,000
10									
11									
12									
13	Radey, Thomas, Yon & Clark	Counsel	Legal Services	250,000	Hourly plus Expenses	15,000	-	265,000	L
14	TOTAL OUTSIDE LEGAL SERVICES								265,000
15									
16	(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)								
17	A = ACCOUNTING								
18	B = COST OF CAPITAL								
19	C = ENGINEERING								
20	L = LEGAL								
21	O = OTHER								
22	R = RATE DESIGN								
23	S = COST OF SERVICE								
24									

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

(10) Rate Case	(11) Total Expenses (\$)	(12) Rate Order Date	(13) Amortization Period	(14) Unamortized Amount (\$)	(15) Test Year Amortization (\$)	
25						
26	DOCKET NO. 080677 - EI	3,657,000	N/A	3 Years	3,657,000	1,219,000
27						
28	NOTE: FPL is requesting that projected rate case expenses for this case be included in the calculation of FPL's 2010 base rates through an amortization of the total cost of this proceeding over a three year period.					
29						
30						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Ended / /
 Historical Test Year Ended 12/31/08
 Witness: Marlene M. Santos

(1) Line No.	(2) Year	(3) Write-Offs (Retail)	(4) Gross Revenues From Sales Of Electricity (Retail)	(5) Adjustments to Gross Revenues (Specify)	(6) Adjusted Gross Revenues	(7) Bad Debt Factor (2)/(5)
1.	2005	\$14,082,752	\$9,128,177,684	0	\$9,128,177,684	0.154%
2.	2006	17,901,923	11,628,789,302	0	11,628,789,302	0.154%
3.	2007	19,439,085	11,264,802,037	0	11,264,802,037	0.173%
4.	2008	<u>26,378,250</u>	<u>11,295,886,437</u>	<u>0</u>	<u>11,295,886,437</u>	<u>0.234%</u>
5.	Total	<u>\$77,802,010</u>	<u>\$43,317,655,460</u>	<u>0</u>	<u>\$43,317,655,460</u>	<u>0.180%</u>
6.	2009 Supplemental Year	<u>\$30,820,000</u>	<u>\$11,400,354,396</u>	<u>0</u>	<u>\$11,400,354,396</u>	<u>0.270%</u>

7. Calculation of the Bad Debt Component included in the Revenue Expansion Factor

SCHEDULE C-12
SUPPLEMENTAL 2009 MFR SCHEDULES

ADMINISTRATIVE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO.: 080877-EI

EXPLANATION: PROVIDE A SCHEDULE OF JURISDICTIONAL ADMINISTRATIVE, GENERAL, CUSTOMER SERVICE, R & D, AND OTHER MISCELLANEOUS EXPENSES BY CATEGORY AND ON A PER CUSTOMER BASIS FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.

TYPE OF DATA SHOWN

PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED ___/___/___
 HISTORICAL TEST YEAR ENDED ___/___/___

WTNESS: Dr. Rosemary Morley, Robert E. Barrett, Jr., Kim Ousdahl

LINE NO.	(1) JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	(2) PRIOR YEAR ENDED 12/31/09 (\$000)	(3) HISTORICAL YEAR ENDED 12/31/08 (\$000)	(4) DIFFERENCE (2)-(3) (\$000)	(5) PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	159,118	149,404	9,714	6.50%
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	15,217	15,239	(22)	-0.14%
4					
5	ADVERTISING EXPENSES	1,387	2,734	(1,347)	-49.25%
6					
7	MISCELLANEOUS GENERAL EXPENSES	14,494	13,399	1,095	8.17%
8					
9	SALES EXPENSES	27,737	16,278	11,458	70.39%
10					
11	ADMINISTRATIVE & GENERAL	318,222	217,349	100,873	46.41%
12					
13	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	536,174	414,403	121,771	29.38%
14					
15	AVERAGE NUMBER OF RETAIL CUSTOMERS	4,519,982	4,509,726	10,256	0.23%
16					
17	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	118.62	91.89	26.73	29.09%
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
34					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of charges to Account 930.2
 (Miscellaneous General Expenses) by type of charge
 for the most recent historical year. Aggregate all
 charges that do not exceed \$100,000 and all similar
 charges that exceed \$100,000.

Type of Data Shown:
 Proj. Supplemental Yr Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Kim Ousdahl

Line No	Description	Electric Utility (000)	Jurisdictional	
			Factor	Amount (000)

1 **NOTE: For Historic Test Year Ended 12/31/08, please refer to MFR C-13 Historic contained in the 2010 Test Year MFR Schedules.**

ADVERTISING EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Marlene M. Santos

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Factor	(5) Jurisdictional Amount (\$)
1	ACCOUNT 909				
2	909	Informational and Instructional Advertising	\$1,241,430	1	\$1,241,430
3					
4	Total Account 909		<u>\$1,241,430</u>		<u>\$1,241,430</u>
5					
6	ACCOUNT 913	Customer Account Expenses	0		0
7		Advertising Expenses	0		0
8					
9	Total Account 913		0		0
10					
11	ACCOUNT 930.1	Administrative and General Expenses	0		0
12		General Advertising Expenses	0		0
13					
14	Total Account 930.1		0		0
15					
16					
17	Total Advertising Expenses		<u>\$1,241,430</u>		<u>\$1,241,430</u>
18					
19	Average Number of Customers		4,519,986		4,519,986
20					
21	Advertising Expenses per Customer		<u>\$0.27</u>		<u>\$0.27</u>
22					
23					
24					
25					
26					
27					
28					
29					
30					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of industry association dues included
 in cost of service by organization for the subsequent year.
 Indicate the nature of each organization. Individual dues
 less than \$10,000 may be aggregated.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett Jr., J.A. Stall,
 Kathleen Slattery, Michael G. Spoor,
 James A. Keener, Dr. Rosemary Morley,
 George K. Hardy, Marlene M. Santos

DOCKET NO.: 080677-EI

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] Jurisdictional [4]	
			Factor	Amount (\$000's)
1	Business Roundtable (Professional)	73	0.99659	73
2	(EEI) Edison Electric Institute (Professional)	1,580	0.99659	1,575
3	(FCG) Florida Electric Power Coord Group (Professional)	77	0.99659	77
4	(FRCC) Florida Reliability Coordinating Council (Professional)	1,210	0.99659	1,206
5	(NERC) North American Elec Reliab Coord Council (Professional)	2,687	0.99659	2,678
6	(SEE) Southeastern Electric Exchange (Professional)	63	0.99659	63
7	Investment Enterprise (Technical/Professional)	51	0.99659	51
8	Center for Energy Workforce Management (General Management)	26	0.99659	26
9	William J Clinton Foundation (Community Development)	26	0.99659	26
10	United States Climate Action Partnership (USCAP) (National Policy Development)	123	0.99659	123
11	The Conference Board (General Management)	53	0.99659	53
12	Florida Chamber of Commerce (Community Development)	37	0.99659	37
13	US Chamber Annual Ed Fund (Community Development)	83	0.99659	83
14	HR Policy (Professional)	15	0.99659	15
15	Utility Water Activities Group (UWAG) (Professional)	138	0.99659	138
16	Utility Solid Waste Act Group (USWAG) (Professional)	126	0.99659	126
17	MJ Bradley (Clean Energy Group) (Professional)	64	0.99659	64
18	Citation Publishing (Professional)	65	0.99659	65
19	Customer Contact Council (Professional)	53	0.99659	53
20	Food Marketing Institute (General Management)	12	0.99659	12
21	Central Florida Health Care (Professional)	10	0.99659	10
22	National Business Group on Health (Professional)	12	0.99659	12
23	Equal Employment Advisory Council (Professional)	11	0.99659	11
24	National Energy Regulatory Commission (Professional)	40	0.99659	40
25	NEETRAC Georgia Tech Research (Professional)	26	0.99659	26
26	CEATI Center for Energy Advancement through Technological Innovation (Professional)	34	0.99659	34
27	(INPO) Institute of Nuclear Power Operations (Professional)	2,792	0.99659	2,782
28	(NEI) Nuclear Energy Institute (Professional)	1,123	0.99659	1,119
29	(EUCG) Electric Utility Cost Group (Professional)	14	0.99659	14
30	(EPRI) Electric Power Research Institute (Professional)	2,315	0.99659	2,307
31	Curtis Wright Memb. Fee (RAPID) Database (Professional)	57	0.99659	57
32	International Stds.& Spec. Database Memb. Fee (Professional)	11	0.99659	11
33	EPRI (Program 165-Co2 capture & storage) (Professional)	44	0.99659	44
34	Esource (Technical/Professional)	68	0.99659	68

Supporting Schedules: F8

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of industry association dues included
 in cost of service by organization for the subsequent year.
 Indicate the nature of each organization. Individual dues
 less than \$10,000 may be aggregated.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Robert E. Barrett Jr., J.A. Stall,
 Kathleen Slattery, Michael G. Spoor,
 James A. Keener, Dr. Rosemary Morley,
 George K. Hardy, Marlene M. Santos

DOCKET NO.: 080677-EI

Line No.	[1] Name and Nature of Organization	[2] Electric Utility (\$000's)	[3] Jurisdictional [4]	
			Factor	Amount (\$000's)
1	Electric Council of Florida (Technical/Professional)	14	0.99659	14
2	Greater Miami Chamber of Commerce (Business Organization)	30	0.99659	30
3	Miami Dade Beacon Council (Business Organization)	15	0.99659	15
4	Greater Fort Lauderdale Chamber of Commerce (Business Organization)	20	0.99659	20
5	The Chamber of Southwest Florida (Business Organization)	12	0.99659	12
6	The Center for Corporate Citizenship (Business Organization)	10	0.99659	10
7	Miami Beach Chamber of Commerce (Business Organization)	10	0.99659	10
8	Latin Chamber of Commerce (Business Organization)	10	0.99659	10
9	Business Development (Business Organization)	10	0.99659	10
10	CIO Executive Board Membership (Professional)	46	0.99659	46
11	United Telecom Company (Professional)	13	0.99659	13
12	UNITE Utility Consortium (Professional)	54	0.99659	54
13				
14	Dues Less Than \$10,000 Aggregate:	414	0.99659	413
15				
16	Total Industry Association Dues:	13,777		13,736
17				
18	Average Number of Customers:	4,519,986		4,519,982
19				
20	Dues Per Customer:	\$3.05		\$3.04
21				
22	Lobby Expenses Included in Industry Association Dues:	\$0.00		\$0.00
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ____/____/____
 Historical Test Year Ended ____/____/____
 Witness: Kathleen Slattery, Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO. 080677-EI

Line No.	(1) Description	(2)	(3)
		AMOUNT Supplemental Year 2009 (\$000)	AMOUNT Historical Year 2008 (\$000)
1	Service Cost ⁽¹⁾	50,168	52,821
2	Interest Cost ⁽¹⁾	108,037	101,403
3	Expected Return on Assets ⁽¹⁾	(238,605)	(239,608)
4	Amortization of Prior Service (Benefit) Cost ⁽¹⁾	(3,588)	(4,510)
5	Amortization of Net (Gain) Loss ⁽¹⁾	(23,388)	(28,839)
6	Total Net Periodic Pension (Credit) Cost - FPL Group ⁽¹⁾	(107,358)	(118,733)
7	Total Net Periodic Pension (Credit) Cost - Allocated to FPL ⁽¹⁾	(75,656)	(85,891)
8			
9	<u>For the Year:</u>		
10	Expected Return on Assets ⁽¹⁾	(238,605)	(239,608)
11	Assumed Rate of Return on Plan Assets ⁽¹⁾	7.75%	7.75%
12	Amortization of Transition Asset or Obligation ⁽¹⁾	0	0
13	Percent of Pension (Credit) Cost Capitalized for FPL	27%	22%
14	Pension (Credit) Cost Recorded in Account 926 for FPL	(55,487)	(68,959)
15	Minimum Required Contribution Per IRS	0	0
16	Maximum Allowable Contribution Per IRS ⁽²⁾	0	0
17	Actual Contribution Made to the Trust Fund	0	0
18	Actuarial Attribution Approach Used for Funding ⁽²⁾	IRC § 430	IRC § 430
19	Assumed Discount Rate for Computing Funding ⁽⁴⁾	IRS Prescribed	IRS Prescribed
20	Allocation Method Used to Assign Costs if the Utility is Not the Sole Participant in the Plan. Attach the Relevant Procedures.	Pensionable Earnings	Pensionable Earnings
21			
22			
23	<u>As of the Measurement Date:</u>	12/31/2008	9/30/2007
24	Accumulated Benefit Obligation ⁽⁶⁾	1,547,213	1,590,363
25	Projected Benefit Obligation ⁽⁶⁾	1,588,391	1,837,056
26	Vested Benefit Obligation ⁽⁶⁾⁽⁸⁾	1,547,213	1,590,363
27	Assumed Discount Rate (Settlement Rate) ⁽¹⁾	6.90%	6.25%
28	Assumed Rate for Salary Increases - Age Graded Average ⁽¹⁾	4.00%	4.00%
29	Fair Value of Plan Assets ⁽⁵⁾	2,502,850	3,576,518
30	Market Related Value of Assets ⁽⁵⁾	3,287,586	3,308,809
31	Balance in Working Capital (Account No. 186.190) at 12/31 for FPL ⁽⁵⁾	971,617	908,928

Note:

(1) Florida Power & Light Company (FPL) participates in the FPL Group Employee Pension Plan (Plan) sponsored by FPL Group, Inc. The Net Periodic Pension Cost (Credit) recognized by FPL represents its prorata share of the cost (credit) determined using the pensionable earnings of eligible employees. All assumptions for cost (credit) and funding valuations are Plan assumptions.

(2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period; however, the Pension Protection Act significantly changed the calculation method and final IRS guidance has not been issued.

(3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007, and such rate is prescribed by Internal Revenue Code (IRC) Section 430.

(4) FPL Group currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation. The selection is subject to change until the 2008 Form 5500 for the Plan is filed.

(5) FPL Group does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.

(6) As a result of transfers under IRC Section 420, all participants in the pension plan are vested; therefore, the Accumulated Benefit Obligation and Vested Benefit Obligation are equal.

Supporting Schedules:

Recap Schedules:

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of Data Shown:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

Line

No. (1)

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Because of prior Commission decisions, the Company did not include any expenses for lobbying, civic, political and related activities or for civic/charitable contributions in determining Net Operating Income for 2009. All are accounted for "below the line".

Supporting Schedules:

Recap Schedules:

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	NET UTILITY OPERATING INCOME	1,052,512	1,052,512				
2	ADD INCOME TAX ACCOUNTS	443,152	443,152				
3	INTEREST EXPENSE	320,373	320,373				
4							
5	TAXABLE INCOME PER BOOKS	1,175,291	1,175,291				
6							
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
8	ADD: BOOK DEPRECIATION	822,749	822,749				
9	less: AFUDC Flow Through	(15,485)	(15,485)				
10	Add. Nuclear Fuel-Book	141,019	141,019				
11	LESS: TAX DEPRECIATION	(1,120,442)	(1,120,442)				
12	Total Depreciation	(172,168)	(172,168)	9,469	56,945		
13							
14	AFUDC Debt	(14,168)	(14,168)	779	4,686		
15	AIX Software	(103)	(103)	6	34		
16	Amortization of Mitigation Bank Rights	(8,487)	(8,487)	467	2,807		
17	Amortization of Patents	(115)	(115)	6	38		
18	Uncollectible Accounts	500		(28)	(165)		
19	Cable Injection	(2,574)	(2,574)	142	851		
20	Computer Software	(15,982)	(15,982)	879	5,286		
21	Gain on Emission Allowances	(43,182)	(43,182)	2,376	14,286		
22	Cost of Removal	(73,352)	(73,352)	4,034	24,281		
23	Deferred Compensation	246	246	(14)	(81)		
24	Clause Cost Deferrals, Recoveries	214,213	214,213	(11,782)	(70,851)		
25	Docking Fees	248	248	(14)	(82)		
26	FAS 106 Subsidy	1,351	1,351	(74)	(447)		
27	FMPA Settlement Agreement	(1,472)	(1,472)	81	487		
28	Clause Refund	(9,402)	(9,402)	517	3,110		
29	Gain Disposition of Property	(1,703)	(1,703)	94	563		
30	Gain Loss Reaquired Debt	2,949	2,949	(162)	(975)		
31	Gain on Gas contracts	(122)	(122)	7	40		
32	Gain Loss Retired Assets	(3,063)	(3,063)	168	1,013		
33	IBM Credit	(175)	(175)	10	58		
34	DBT Costs	2,773	2,773	(153)	(917)		
35	Injuries and Damages	2,000	2,000	(110)	(662)		
36	Int Tx Deficiency	27	27	(1)	(9)		
37	Interconnect Homestead	33	33	(2)	(11)		
38	Loss on Disposition of Property	161	161	(9)	(53)		
39	Method Life CIAC	54,327	54,327	(2,988)	(17,969)		
40	Method Life CPI	113,223	113,223	(8,227)	(37,449)		
41	Mixed Service Costs	(125,000)	(125,000)	8,875	41,344		
42	Nuclear Amortization of Regulatory Credit	(8,955)	(8,955)	363	2,300		
43	Nuclear Fuel Interest	(2,024)	(2,024)	111	669		
44	Nuclear Last Core Expense	4,776	4,776	(263)	(1,580)		

SUPPORTING SCHEDULES: C-23

RECAP SCHEDULES: C-4

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL	(7) TOTAL (See Note A on Page 3)
1	Nuclear Maintenance Reserve	(11,368)	(11,368)		625	3,780	
2	Nuclear M&S Inventory	1,072	1,072		(59)	(355)	
3	Pension SFAS 87	(50,207)	(50,207)		2,781	16,808	
4	Officer Insurance	761	761		(42)	(252)	
5	Post Retirement Benefits	(2,755)	(2,755)		152	911	
6	Post Retirement SFAS 112	4,858	4,858		(267)	(1,607)	
7	Premium Lighting Program	2,163	2,163		(119)	(715)	
8	Prepaid Franchise	(2,302)	(2,302)		127	761	
9	Prepaid Insurance	(218)	(218)		12	72	
10	Property Taxes	0	0		0	0	
11	Repair Allowance	(8,523)	(8,523)		469	2,819	
12	Repair Projects	(362,693)	(362,693)		19,948	119,961	
13	SJRPP Decommissioning	2,724	2,724		(150)	(901)	
14	SJRPP Deferred Interest	(3,727)	(3,727)		205	1,233	
15	Storm Recovery Securitization	63,598	63,598		(3,498)	(21,035)	
16	Welfare Capitalized	0	0		0	0	
17	Unbilled Revenue-Clauses	(219,385)	(219,385)		12,066	72,562	
18	Vacation Accrual	1,230	1,230		(68)	(407)	
19	Nuclear Recover Costs	90,032	90,032		(4,952)	(29,778)	
20	Additional Depreciation	(28,163)			1,439	(504)	
21	Additional Repair Allowance	(9,492)			522	(183)	
22	TOTAL TEMPORARY DIFFERENCES	(613,625)	(577,970)		33,749	190,477	
23							
24	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
25	Tax Exempt Interest						
26	AFUDC-Equity	15,495	15,495				
27	Business Meals	2,332	2,332				
28	Manufacturer's Deduction	(16,699)	(16,699)				
29	Fuel Tax Credit - Add back	84	84				
30	Other	(1,351)	(1,351)				
31	State Exemption	(5)					
32	TOTAL PERMANENT ADJUSTMENTS	(144)	(139)		0	0	
33							
34	ADJUSTMENTS TO DEFERRED TAXES						
35							
36	STATE TAXABLE INCOME	561,522			33,749	190,477	
37	STATE INCOME TAX AT 5.5% (NOTE B)	30,884					
38							
39	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
40							
41	TOTAL ADJUSTMENTS TO STATE INCOME TAX	0			(181)		
42							
43	STATE INCOME TAX	30,884	(30,884)		33,568		
44	FEDERAL TAXABLE INCOME AFTER STATE		566,298				
45	(NOTE B) - REPRESENTS FLORIDA STATE TAX RATE.						

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

(\$000)

LINE NO.	(1) DESCRIPTION	CURRENT TAX			DEFERRED TAX	
		(2) STATE	(3) FEDERAL	(4) TOTAL (See Note A on Page 3)	(5) STATE	(6) FEDERAL
1	FEDERAL TAXABLE INCOME		566,298			190,477
2	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)		198,204			
3						
4	ADJUSTMENTS TO FEDERAL INCOME TAX					
5	ORIGINATING ITC(Solar)		(43,205)			43,205
6						
7	AMORTIZATION OF EXCESS DEFERRED TAXES					(2,191)
8						
9	OTHER ADJUSTMENTS (LIST)					
10	Fuel Credit		(84)			
11	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		(43,289)			41,014
12						
13	ADJUSTMENTS TO DEFERRED TAXES					
14						
15						
16						
17	FEDERAL INCOME TAX		154,915			231,491
18						
19	ITC AMORTIZATION					(7,706)
20						223,785
21						
22						
23						
24						
25						
26						
27						

28 (NOTE A) - SUMMARY OF INCOME TAX EXPENSE:

	FEDERAL	STATE	TOTAL
31 CURRENT TAX EXPENSE	154,915	30,884	185,799
32 DEFERRED INCOME TAX EXPENSE	188,286	33,568	221,855
33 INVESTMENT TAX CREDITS, NET	35,499	0	35,499
34 TOTAL INCOME TAX PROVISION	378,701	64,452	443,153

40 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO
 CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE C-22.
 IF THE BASIS FOR ALLOCATING INTEREST USED IN THE TAX
 CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING
 CURRENT INCOME TAX EXPENSE, THE DIFFERING BASES SHOULD
 BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 HISTORICAL TEST YEAR ENDED 12/31/08

DOCKET NO.: 080677-EI

WITNESS: Robert E. Barrett, Jr., Kim Ousdahl

LINE NO.	(1) DESCRIPTION	(2) HISTORICAL BASE YEAR ENDED 12/31/2008 (\$000)	(3) SUPPLEMENTAL YEAR ENDED 12/31/2009 (\$000)
1	INTEREST ON LONG TERM DEBT	294,617	294,985
2			
3	AMORTIZATION OF LONG TERM DEBT	7,404	8,572
4			
5	INTEREST ON SHORT TERM DEBT	8,921	5,497
6			
7	INTEREST ON CUSTOMER DEPOSITS	32,516	35,218
8			
9	OTHER INTEREST EXPENSE	3,052	51
10			
11	LESS ALLOWANCE FOR FUNDS USED	(18,464)	(23,950)
12	DURING CONSTRUCTION		
13			
14			
15	TOTAL INTEREST EXPENSE	328,046	320,373
16			
17			
18	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
19			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Witness: Kim Ousdahl

DOCKET NO. 080677-EI

Line No.	(1)	(2) Amount	(3) Percent of Capital	(4) Cost Rate	(5) Weighted Cost
1.	NOTE: FPL GROUP, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING 2009				
2.	Long Term Debt	\$	%	%	%
3.	Short Term Debt				
4.	Preferred Stock				
5.	Common Equity				
6.	Deferred Income Tax				
7.	Investment Tax Credits				
8.	Other (specify)				
9.	Total	\$ _____	100.00%		_____ %
10.	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary				= _____ %

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

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Florida Power & Light Company's (FPL) and its subsidiaries' income tax returns and the IRS revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103 of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the income tax returns and most recent final IRS revenue agent's report for FPL and its subsidiaries will be made available for review at the Company's office located at 700 Universe Boulevard, Juno Beach, Florida 33408.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
Witness: Kim Ousdahl

DOCKET NO.: 080677-EI

Line
No.

1 Florida Power & Light Company (FPL) is a member of a consolidated group, FPL Group, Inc. and Subsidiaries, which files
2 a consolidated Federal Income Tax Return.
3
4 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue
5 Code section 1552(a)(2), Reg. 1.1502-33(d)(2)(ii), and a tax sharing agreement among the members of the consolidated group. Under
6 the tax sharing agreement, FPL and its subsidiaries are allocated income taxes on a separate company basis. Therefore, the amount of tax
7 allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return.
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION:
 Provide the requested miscellaneous tax information.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08

Witness: Kim Ousdahl

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1							
2	1. For profit and loss purposes, which IRC section 1552						
3	method is used for tax allocation?						
4							
5	See response to Schedule C-27 for method used for tax allocation.						
6							
7	2. What tax years are open with the IRS?						
8							
9	Open tax years are from 1988 to 2008. Except for the appeal of the repair and						
10	investment Tax Credit issues, FPL is effectively no longer subject to federal						
11	or state examinations by taxing authorities for years prior to 2000.						
12							
13	3. For the last three tax years, what dollars were paid to or						
14	received from the parent for federal income taxes?						
15			2005	2006	2007		
16			(\$000)	(\$000)	(\$000)		
17	Federal Income Tax Paid(Received)		(\$220,643)	\$621,682	\$246,750		
18							
19							
20							
21	4. How were the amounts in (3) treated?						
22							
23	The income tax payments are calculated on a separate company basis.						
24	These amounts are treated as payments of federal income taxes by Florida Power & Light Company						
25							
26							
27	5. For each of the last three years, what was the dollar amount of						
28	interest deducted on the parent ONLY tax return?						
29			2005	2006	2007		
30			(\$000)	(\$000)	(\$000)		
31	Interest deducted						
32							
33	No interest on debt reflected on parent ONLY tax return						
34							
35							
36							
37							
38							
39							
40							
41							

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 Provide the requested miscellaneous tax information.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/08

DOCKET NO.: 080677-EI

Witness: Kim Ousdahl

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
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6. Complete the following chart for the last three years:

Income (loss)

	Book Basis (\$000) Year			Tax Basis (\$000) Year (1)		
	2005	2006	2007	2005	2006	2007
Parent Only	(\$7,160)	(\$7,277)	\$6,118			
Applicant Only	\$747,676	\$802,416	\$836,005			
Total Group	\$884,883	\$1,280,851	\$1,311,793			
Total Group Excluding Parent & Applicant	\$144,367	\$485,712	\$469,670			

(1) As noted in MFR C-26, the tax returns on which this information appears are considered proprietary confidential business information under Section 366.093, Florida - Statutes, and Section 6103 of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the requested data will be made available for review at the FPL Juno Beach office

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:
 Proj Supplemental Yr Ended 12/31/09
 Prior Year Ended _____
 Historical Test Year Ended ____/____/____
 Witness: Kim Ousdahl

COMPANY: Florida Power & Light Company and Subsidiaries

DOCKET NO.: 080677-EI

Line No.	(1) Name of Company or Related Party	(2) Relation to Utility	(3) Type of Service Provided or Received	(4) Effective Contract Date	(5) Charge or Credit During Year Amount (000)	(6) Acct. No. (see Note 3)	(7) Amount Included in Test Year	(8) Allocation Method Used to Allocate Charges Between Companies (See Note 4)
1	NextEra Energy Resources	Affiliate	P (see Note 1)	N/A	\$22,147,236		\$22,147,236	
2								
3	NextEra Energy Resources	Affiliate	R (see Note 2)	N/A	\$4,166,000		\$4,166,000	
4								
5	NextEra Energy Resources - Seabrook, LLC	Affiliate	P (see Note 1)	N/A	\$6,053,652		\$6,053,652	
6								
7	NextEra Energy Resources - Duane Arnold, LLC	Affiliate	P (see Note 1)	N/A	\$5,696,941		\$5,696,941	
8								
9	NextEra Energy Resources - Point Beach, LLC	Affiliate	P (see Note 1)	N/A	\$5,199,941		\$5,199,941	
10								
11	FPL Energy Services, Inc.	Affiliate	P (see Note 1)	N/A	\$5,210,939		\$5,210,939	
12								
13	FPL Energy Services, Inc.	Affiliate	R (see Note 2)	N/A	\$582,000		\$582,000	
14								
15	Alandco, Inc.	Affiliate	P (see Note 1)	N/A	\$25,815		\$25,815	
16								
17	FPL FiberNet, LLC	Affiliate	P (see Note 1)	N/A	\$351,869		\$351,869	
18								
19	FPL FiberNet, LLC	Affiliate	P - Pole Attachment	1/1/2000	\$1,622,632	454.811	\$1,622,632	
20								
21	FPL FiberNet, LLC	Affiliate	R (see Note 2)	N/A	\$7,495,000		\$7,495,000	
22								
23	FPL Group Capital Inc.	Affiliate	P (see Note 1)	N/A	\$70,867,246		\$70,867,246	
24								
25	Palms Insurance Company, Limited	Affiliate	P (see Note 5)	N/A	\$6,617,000		\$6,617,000	
26								
27	Palms Insurance Company, Limited	Affiliate	R (see Note 2)	N/A	\$10,230,180		\$10,230,180	
28								

29 Note 1: Services provided by the Utility primarily include accounting, auditing, aviation, communications, computer services, consulting, engineering, facilities management, financial,
 30 general management and administrative, labor relations, legal services, marketing, materials management, payroll processing, printing and duplicating, procurement, recruiting and security.

31
 32 Note 2: Amounts above are for services received by the Utility primarily for project management, insurance programs, and provision of fiber optic telecommunications services.

33
 34 Note 3: Actuals will be charged to various O&M and Capital accounts, however, FPL does not budget by account. The amounts are budgeted as either operating (service related) or
 35 non-operating (services provided).

36
 37 Note 4: Allocable charges between the utility and the parent and the affiliates are allocated primarily by the Massachusetts Formula, which considers revenues, payroll and gross
 38 property. Other allocation methods are used for specific services that benefit specific affiliates (e.g. number of Nuclear Units for support to NextEra Resources Nuclear plant
 39 operations). Other charges are charged directly at the higher of fully loaded cost or market. Budgets are adjusted to reflect net amounts subsequent to the charges to affiliates.

40
 41 Note 5: Amount shown represents claim expense reimbursements by Palms of payments made by FPL on billings received directly from third party administrator.

42 Supporting Schedules:

Recap Schedules: C-30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

Witness: Kim Ousdahl

Line
No.

- 1 See Attachment 1, FPL's most recently filed diversification report (for the year ended December 31, 2007).
- 2 The most recently filed diversification report does not reflect the subsequent change from FPL Energy, LLC to NextEra Energy Resources, LLC.
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FLORIDA PUBLIC SERVICE COMMISSION SIGNATURE PAGE

I certify that I am the responsible accounting officer of

FLORIDA POWER & LIGHT COMPANY;

That I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from January 1, 2007 to December 31, 2007, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083 or s. 775.084.

April 30, 2008

Date

Signed: K. Michael Davis

Signature

K. Michael Davis

Name

Vice President, Accounting and Chief Accounting Officer

Title

Affiliation of Officers & Directors

For the Year Ended December 31, 2007

For each director & officer of the Company, list the principal occupation or business affiliation & all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY

Lewis Hay, III – Director, Chairman of the Board & CEO

FPL Energy Maine, Inc., Director and Chairman of the Board
FPL Energy, LLC, CEO
FPL Group Capital Inc, Director, President and CEO
FPL Group Foundation, Inc., Director and Chairman of the Board
FPL Group International, Inc., Director and Chairman of the Board
FPL Group, Inc., Director, Chairman of the Board and CEO
Turner Foods Corporation, Director
Capital One Financial Corporation, Director
Harris Corporation, Director
The Benjamin School, Trustee
Carnegie Mellon University, Tepper School of Business Board of Advisors, Board Member

James L. Robo - Director

FPL Group Capital Inc, Director and Vice President
FPL Group Foundation, Inc., Director
FPL Group Resources Bahamas Asset Holdings, LTD., Director and President
FPL Group Resources Bahamas Micro Pipeline, LTD., Director and President
FPL Group Resources Bahamas Micro Terminal, LTD., Director and President
FPL Group Resources Bahamas One, LTD., Director and President
FPL Group Resources Bahamas Two, LTD., Director and President
FPL Group Resources Bahamas Three, LTD., Director and President
FPL Group Resources LNG Holdings, LLC, President
FPL Group Resources Marketing Holdings, LLC, President
FPL Group, Inc., President and Chief Operating Officer
FPL Investments Inc, Director and President
Sailfish Natural Gas Company, LLC, Vice President
JB Hunt Transport, Inc., Director
Gulfstream Council Boy Scouts of America, Trustee

Armando J. Olvera – Director, President

BXR, LLC, President
FPL Group Foundation, Inc., Director, President & Treasurer
Enterprise Florida, Inc., Trustee
Florida Reliability Council, Chairman (until Feb 2007)
AEIC, Trustee
Southeast Electric Exchange, Chairman
Governor's Task Force on Climate Change, Member

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Moray P. Dewhurst – Director, Senior VP, Finance & Chief Financial Officer**

FPL Group, Inc., VP, Finance & Chief Financial Officer
 FPL Group Capital Inc, Director, Senior VP, Finance & Chief Financial Officer
 Palms Insurance Company Limited, George Town, Cayman Islands, Director
 FPL Recovery Funding LLC, President
 Florida Chamber of Commerce, Director

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Edward F. Tancer – Director, Sr. VP & General Counsel; Asst Sec

Alandco Inc., Director & Secretary
 Alandco I, Inc., Director & Secretary
 Alandco/Cascade, Inc., Director & Secretary
 Colonial Penn Capital Holdings, Inc., Director, President & Secretary
 FPL Energy Services II, Inc., Director
 FPL FiberNet, LLC, Secretary
 FPL Group, Inc., VP & Gen. Counsel & Asst Sec
 FPL Group Capital Inc, Asst Sec
 FPL Group Foundation, Inc., Director
 FPL Group Holdings I, Inc., Director, President & Secretary
 FPL Group Holdings 2, Inc., Director, President & Secretary
 FPL Holdings Inc, Director, President & Secretary
 FPL Recovery Funding, LLC, Secretary
 Pipeline Funding, LLC, Secretary
 Praxis Group, Inc., Director, President & Secretary
 Turner Foods Corporation, Director, President & Secretary
 West Boca Security, Inc., Asst Sec

Robert H. Escoto – Sr. VP, Human Resources & Assistant Secretary

FPL Group, Inc., VP, Human Resources & Asst Sec
 FPL Group Foundation, Inc., VP
 FPL Historical Museum, Inc. Director
 Urban League of Palm Beach County, Director

Robert L. McGrath – Senior VP, Engineering, Construction & Corporate Services

FPL Energy, LLC, VP
 FPL Energy Callahan Wind GP, LLC, VP
 FPL Energy MH700, LLC, VP,
 FPL Group, Inc., VP, Engineering, Construction & Corporate Services

Manoochehr K. Nazar – Senior VP and Nuclear Chief Operating Officer

None

Antonio Rodriguez – Director & Senior VP, Power Generation Division

FPL Group, Inc., VP, Power Generation Division
 FPL Energy Operating Services, Inc., Director & President
 FPL Energy Virginia Power Services, Inc., Director & President
 FPL Historical Museum, Inc., Director
 Hispanic Chamber of Commerce-Palm Beach County, Director

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

John A. Stall – Director & Senior VP, Nuclear Division

FPL Energy Duane Arnold, LLC, VP
FPL Energy Point Beach, LLC, VP
FPL Energy Seabrook, LLC, Senior VP & Chief Nuclear Officer
FPL Group, Inc. – Vice President, Nuclear Division
Private Fuel Storage L.L.C., Manager

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Adalberto Alfonso – VP, Distribution

Scherer Plant Managing Board, Board Member
St. Johns River Power Park, Executive Committee, Committee Member

Craig W. Arcari – VP, Power Generation Technical Services

None

Alissa E. Ballot – VP & Corporate Secretary

FPL Energy Services, Inc., Secretary
FPL Energy Services II, Inc., Secretary
FPL Enersys, Inc., Secretary
FPL Group, Inc., VP & Corporate Secretary
FPL Group Capital Inc, Secretary
FPL Services, LLC, Secretary
FPL Group Foundation, Inc., Secretary
Temple Israel of West Palm Beach, Inc., a Florida non-profit corporation, Secretary (until Feb 2008)

Jeffrey S. Bartel - VP, Corporate & External Affairs

Gulliver Schools, Inc., Chairman of the Board & President
United Way of Miami-Dade County, Director
Beacon Council, Director
Florida Grand Opera, Director
Performing Arts Center of Miami, Trustee

Deborah H. Caplan – VP, Integrated Supply Chain

None

K. Michael Davis - VP, Accounting & Chief Accounting Officer

FPL Group, Inc., Controller & Chief Accounting Officer
FPL Group Capital Inc, Controller & Chief Accounting Officer
FPL Recovery Funding LLC, Chief Accounting Officer

Sam A. Forrest – Vice President, Energy Marketing & Trading

None

Martin Gettler – VP, Nuclear Projects

None

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

Donald Grissette – VP, Nuclear Training and Performance

None

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Paul W. Hamilton – VP, State Legislative Affairs

None

G. Keith Hardy - VP, Power Generation Technical Services

Florida Atlantic University College of Engineering & Computer Science Advisory Council, Member

James P. Higgins – VP, Tax

BAC Investments Corp., Director
BXR, LLC, Treasurer
EMB Investments, Inc., Director & Vice President
FPL Energy Virginia Funding Corporation, Director
FPL Group, Inc., VP, Tax
FPL Group Capital Inc, VP
KPB Financial Corp., Director & Vice President
MES Financial Corp., Director & VP
Northern Cross Investments, Inc., Director
Square Lake Holdings, Inc., Director
Sullivan Street Investments, Inc., Director
UFG Holdings, Inc., Director
West Boca Security, Inc., Director & VP
Trallwood Homeowners Association, Inc., Director & Treasurer

William Jefferson, Jr., VP, Turkey Point Nuclear Power Plant

Institute of Nuclear Power Operations Academy Council, Council Member

Gordon L. Johnston, VP, St. Lucie Nuclear Power Plant

None

Terry O. Jones, VP - Nuclear Plant Support

Florida International University's School of Engineering Advisory Committee, Committee Member

James A. Keener – Vice President, Transmission and Substation

None

Dennis M. Klinger - VP, Information Management

FPL FiberNet, LLC, Asst Sec

Mary Lou Kromer – VP, Marketing & Communications (until January 11, 2008)

FPL Group, Inc., VP, Corporate Communications (until January 11, 2008)
FPL Historical Museum, Inc., Director & President (until January 11, 2008)
Adopt-A-Family of the Palm Beaches, Inc., Director
Children's Healthcare Charity, Inc., Director

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

Rajiv S. Kundalkar - VP, Nuclear Technical Services

FPL Energy Point Beach, LLC, VP
FPL Energy Seabrook, LLC, VP

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Randall R. LaBauve - VP, Environmental Services

Audubon of Florida Board of Directors, Board Member

Michael L. Leighton - VP & Chief Development Officer

None

C. Martin Mennes - VP, Transmission Operations & Planning

None

James W. Poppell, VP, Human Resources & Assistant Secretary

Calypso U.S. Pipeline, LLC, Vice President
FPL Group Interstate Pipeline Co., LLC, President
FPL Group, Inc., Assistant Secretary

Marlene Santos - VP, Customer Service

FPL Energy Services, Inc., Director & President
FPL Energy Services II, Inc., Director & President
FPL Enersys, Inc., Director & President
FPL Services, LLC, President

Eric E. Sliagy - Vice President, Development

None

Mark E. Warner - VP, Nuclear Operations North Region

None

Michael M. Wilson - VP, Governmental Affairs - Federal

FPL Group, Inc., VP, Governmental Affairs - Federal
Nature's Partners, a non-profit energy education organization, Director
Business-Industry Political Action Committee, Director
Public Affairs Counsel, Director

William L. Yeager, VP, Engineering & Construction

Beacon Solar, LLC, Vice President
Beaver Point Wind GP, LLC, Vice President
Beaver Point Wind LP, LLC, Vice President
Blue Summit Wind GP, LLC, Vice President
Blue Summit Wind LP, LLC, Vice President
Capricorn Ridge Wind II, LLC, Vice President
Capricorn Ridge Wind, LLC, Vice President
Coyote Wind, LLC, Vice President

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**William L. Yeager (continued)**

EFB Constructors, LLC, Vice President
 FPL Energy Montezuma Wind, LLC, Vice President
 FPL Energy Natural Gas Holdings, LLC, Vice President
 FPL Energy Oliver Wind II, LLC, Vice President
 FPL Energy Point Beach, LLC, Vice President
 FPL Energy Texas Wind Marketing GP, LLC, Vice President
 FPL Energy, LLC, Assistant Secretary
 FPLE Montana Wind, LLC, Vice President
 Genesis Solar, LLC, Vice President
 Lamar Power Partners II, LLC, Vice President
 Langdon Wind, LLC, Vice President
 Osceola Windpower II, LLC, Vice President
 Osceola Windpower, LLC, Vice President
 Peetz Energy, LLC, Vice President
 Peetz Logan Interconnect, LLC, Vice President
 Peetz Table Transmission Line, LLC, Vice President
 Peetz Table Wind Energy, LLC, Vice President
 WAS Holdings, LLC, Vice President
 West Fry Wind Energy, LLC, Vice President
 Wolf Ridge Wind, LLC, Vice President

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Paul I. Cutler – Treasurer & Asst Secretary

Alandco I, Inc., Treasurer
 Alandco Inc., Treasurer
 Alandco/Cascade, Inc., Treasurer
 Backbone Mountain Windpower LLC, Executive Manager, VP & Treasurer
 Backbone Windpower Holdings, LLC, Executive Manager, VP & Treasurer
 Badger Windpower, LLC, VP, Treasurer, Member-Board of Managers
 Bayswater Peaking Facility, LLC, VP & Treasurer
 Bison Wind Holdings, LLC, Executive Manager, VP & Treasurer
 Bison Wind Investments, LLC, Executive Manager, VP & Treasurer
 Bison Wind Portfolio, LLC, Executive Manager, VP & Treasurer
 Bison Wind, LLC, Executive Manager, VP & Treasurer
 Calhoun Power Company I, LLC, Vice President
 Colonial Penn Capital Holdings, Inc., Director, VP & Treasurer
 Conestogo Wind Holdings, ULC, Vice President
 Conestogo Wind, ULC, Vice President
 Doswell I, LLC, Treasurer
 ESI Doswell GP, LLC, Treasurer
 ESI Energy, LLC, Treasurer
 ESI LP, LLC, Treasurer
 ESI Vansycle GP, Inc., VP & Treasurer
 ESI Vansycle LP, Inc., VP & Treasurer
 ESI West Texas Energy LP, LLC, VP, Treasurer, Member-Board of Managers
 ESI West Texas Energy, Inc., VP & Treasurer
 Florida Power & Light Company Trust II, Administrative Trustee
 FPL Energy American Wind Holdings, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy American Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Burleigh County Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Cowboy Wind, LLC, VP, Treasurer & Manager
 FPL Energy Hancock County Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Horse Hollow Wind, LLC, VP & Treasurer

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

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Paul I. Cutler – (Continued)

FPL Energy Horse Hollow Wind II, LLC, VP, Treasurer & Manager
 FPL Energy Maine Hydro LLC, VP & Executive Manager
 FPL Energy Marcus Hook LLC, Vice President
 FPL Energy MH700, LLC, Vice President
 FPL Energy National Wind Holdings, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind Investments, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind Portfolio, LLC, VP, Treasurer & Executive Manager
 FPL Energy National Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy New Mexico Holdings, LLC, VP, Treasurer & Executive Manager
 FPL Energy New Mexico Wind Financing, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind Holdings II, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New Mexico Wind II, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy New York, LLC, VP & Treasurer
 FPL Energy North Dakota Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy North Dakota Wind II, LLC, VP, Treasurer & Executive Manager
 FPL Energy Oklahoma Wind Finance, LLC, VP, Treasurer & Executive Manager
 FPL Energy Oklahoma Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Post Wind GP, LLC, VP, Treasurer & Manager
 FPL Energy Post Wind LP, LLC, VP, Ass't Treasurer, Ass't Secretary & Manager
 FPL Energy Rockaway Peaking Facilities, LLC, Vice President
 FPL Energy Services, Inc., Treasurer
 FPL Energy Services II, Inc., Treasurer & Assistant Secretary
 FPL Energy Sooner Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy South Dakota Wind, LLC, VP, Treasurer & Executive Manager
 FPL Energy Stateline Holdings, L.L.C., VP & Treasurer
 FPL Energy Stateline II Holdings, LLC, VP & Treasurer
 FPL Energy Stateline II, Inc., VP & Treasurer
 FPL Energy Texas Wind GP, LLC, VP & Treasurer
 FPL Energy Tyler Texas LP, LLC, VP & Treasurer
 FPL Energy Vansycle L.L.C., Vice President
 FPL Energy Waymart GP, LLC, VP, Treasurer & Executive Manager
 FPL Energy Waymart LP, LLC, VP, Treasurer & Executive Manager
 FPL Energy Wind Financing, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wind Funding Holdings, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wind Funding, LLC, VP, Treasurer, Member-Board of Managers
 FPL Energy Wyoming, LLC, VP, Treasurer & Executive Manager
 FPL Energy, LLC, Treasurer
 FPL Enersys, Inc., Treasurer & Assistant Secretary
 FPL FiberNet, LLC, Treasurer
 FPL Group Capital Inc, Director, VP, Treasurer, Ass't Secretary & Member-Guaranty Approval Committee
 FPL Group Capital Trust I, Administrative Trustee
 FPL Group Capital Trust II, Administrative Trustee
 FPL Group Capital Trust III, Administrative Trustee
 FPL Group Holdings 1, Inc., Treasurer
 FPL Group Holdings 2, Inc., Treasurer
 FPL Group Resources Bahamas Asset Holdings, LTD., Treasurer
 FPL Group Resources Bahamas Micro Pipeline, LTD., Treasurer
 FPL Group Resources Bahamas Micro Terminal, LTD., Treasurer
 FPL Group Resources Bahamas One, LTD., Treasurer
 FPL Group Resources Bahamas Two, LTD., Treasurer
 FPL Group Resources Bahamas Three, LTD., Treasurer
 FPL Group Resources LNG Holdings, LLC, Treasurer

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Paul I. Cutler – (Continued)**

FPL Group Resources Marketing Holdings, LLC, Treasurer
 FPL Group Resources, LLC, Treasurer
 FPL Group Trust I, Administrative Trustee
 FPL Group Trust II, Administrative Trustee
 FPL Group, Inc., Treasurer & Assistant Secretary
 FPL Historical Museum, Inc., VP & Assistant Secretary
 FPL Holdings Inc, Director, VP & Treasurer
 FPL Investments Inc, Director, Treasurer & Controller
 FPL Readi-Power, LLC, Treasurer
 FPL Recovery Funding LLC, Treasurer & Manager
 FPL Services, LLC, Treasurer
 FPLE Canadian Wind, ULC, Vice President
 Hawkeye Power Partners, LLC, Member-Board of Managers
 High Winds, LLC, VP, Treasurer & Manager
 Jamaica Bay Peaking Facility, LLC, VP & Treasurer
 Kawartha Wind Holdings, ULC, Vice President
 Kawartha Wind, ULC, Vice President
 Lake Benton Power Partners II, LLC, Member-Board of Managers
 Lone Star Wind Holdings, LLC, VP, Treasurer & Manager
 Lone Star Wind, LLC, VP, Treasurer & Manager
 Meyersdale Windpower LLC, VP, Treasurer & Executive Manager
 Northern Frontier Wind Funding, LLC, VP & Executive Manager
 Northern Frontier Wind, LLC, Vice President
 Pacific Power Investments, LLC, VP & Member-Board of Managers
 Palms Insurance Company, Limited, Director & Treasurer
 Pipeline Funding, LLC, VP & Treasurer
 Praxis Group, Inc., Treasurer
 Turner Foods Corporation, Treasurer
 White Pine Hydro Holdings, LLC, VP & Executive Manager
 White Pine Hydro Investments, LLC, VP & Executive Manager
 White Pine Hydro Portfolio, LLC, VP & Executive Manager
 White Pine Hydro, LLC, VP & Executive Manager
 Dwyer High School Academy of Finance, Advisory Board Member
 Florida Council on Economic Education

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Robert E. Barrett, Jr. – VP, Finance

None

Kimberly Ousdahl - Controller

None

Kathy A. Bellhart, Assistant Treasurer

Backbone Mountain Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Backbone Windpower Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 Bison Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Conestogo Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Conestogo Wind, ULC, VP, Asst Treasurer & Asst Secretary
 ESI Vansycle GP, Inc., VP, Asst Treasurer & Asst Secretary

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

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 COMPANY AND SUBSIDIARIES
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Kathy A. Bellhart – (Continued)

ESI Vansycle LP, Inc., VP, Asst Treasurer & Asst Secretary
 FPL Energy American Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Burleigh County Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Construction Funding LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Cowboy Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Maine Hydro LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind Finance, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Rockaway Peaking Facilities, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Sooner Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy South Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Texas Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Tyler Texas LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Vansycle L.L.C., VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Wyoming, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Group Capital Inc, Assistant Treasurer
 FPL Group, Inc., Assistant Treasurer
 FPL Recovery Funding LLC, Manager & Assistant Treasurer
 FPLE Canadian Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Meyersdale Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Funding, LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Tall Pines International Limited, Assistant Treasurer
 White Pine Hydro Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Investments, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro, LLC, VP, Asst Treasurer & Asst Secretary
 Dwyer Finance Academy - Director

M. Beth Farr, Assistant Controller
 FPL Group, Inc., Assistant Controller

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)

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Frank V. Isabella, Assistant Controller

Alandco Inc., Assistant Controller
Canadian Wind Holdings, Inc., Assistant Controller
ESI Energy, LLC, Assistant Secretary
FPL Group Capital Inc, Assistant Controller
FPL Group International, Inc., Assistant Controller
FPL Group, Inc., Assistant Controller

Judith J. Kahn, Assistant Treasurer

BAC Investment Corp., Director & Treasurer
EMB Investments, Inc., Director & Treasurer
FPL Energy American Wind Holdings, LLC, Assistant Treasurer
FPL Energy American Wind, LLC, Assistant Treasurer
FPL Energy Construction Funding LLC, Treasurer
FPL Energy Duane Arnold, LLC, Assistant Treasurer
FPL Energy Point Beach, LLC, Assistant Treasurer
FPL Energy Rockaway Peaking Facilities, LLC, Treasurer
FPL Energy Seabrook, LLC, Assistant Treasurer
FPL Energy Virginia Funding Corporation, Director & Treasurer
FPL Energy Wind Funding, LLC, Assistant Treasurer
FPL Group, Inc., Assistant Treasurer & Assistant Secretary
KPB Financial Corp., Director & Treasurer
Kramer Junction Solar Funding, LLC, Treasurer
MES Financial Corp., Director & Treasurer
Northern Cross Investments, Inc., Director & Treasurer
Pacific Power Investments, LLC, Treasurer
Pipeline Funding Company, LLC, Director & Treasurer
Square Lake Holdings, Inc., Director & Treasurer
Sullivan Street Investments, Inc., Director & Treasurer
UFG Holdings, Inc., Director & Treasurer
West Boca Security, Inc., Director & Treasurer

Joaquin E. Leon, Assistant Secretary

FPL Group, Inc., Assistant Secretary
United Home Care Services, Inc., a Florida non-profit corporation & United Way Agency, Director

Robert Steven Schauer, Assistant Treasurer

Backbone Mountain Windpower LLC, VP, Asst Treasurer & Asst Secretary
Backbone Windpower Holdings, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind Investments, LLC, Vice President
Bison Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
Bison Wind, LLC, VP, Asst Treasurer & Asst Secretary
Conestogo Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
Conestogo Wind, ULC, VP, Asst Treasurer & Asst Secretary
ESI Vansycle GP, Inc., VP, Asst Treasurer & Asst Secretary
ESI Vansycle LP, Inc., VP, Asst Treasurer & Asst Secretary
FPL Energy American Wind, LLC, VP, Asst Treasurer & Asst Secretary
FPL Energy Burleigh County Wind, LLC, VP, Asst Treasurer & Asst Secretary
FPL Energy Callahan Wind GP, LLC, VP, Asst Treasurer & Asst Secretary

OFFICERS & DIRECTORS OF FLORIDA POWER & LIGHT COMPANY (Continued)**Robert Steven Schauer – (Continued)**

FPL Energy Callahan Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Construction Funding LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Cowboy Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Horse Hollow Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Maine Hydro LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Investments, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy National Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy North Dakota Wind II, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind Finance, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Oklahoma Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Post Wind LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Rockaway Peaking Facilities, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy SEGS III-VII GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy SEGS III-VII LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Sooner Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy South Dakota Wind, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Texas Wind GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Tyler Texas LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Vansycle L.L.C., VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart GP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Waymart LP, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Energy Wyoming, LLC, VP, Asst Treasurer & Asst Secretary
 FPL Group Capital Inc, Assistant Treasurer
 FPL Group, Inc., Assistant Treasurer
 FPL Recovery Funding LLC, Assistant Treasurer
 FPLE Canadian Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind Holdings, ULC, VP, Asst Treasurer & Asst Secretary
 Kawartha Wind, ULC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 Lone Star Wind, LLC, VP, Asst Treasurer & Asst Secretary
 Meyersdale Windpower LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Funding, LLC, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind Holding, LLC, Executive Manager, VP, Asst Treasurer & Asst Secretary
 Northern Frontier Wind, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Holdings, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Investments, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro Portfolio, LLC, VP, Asst Treasurer & Asst Secretary
 White Pine Hydro, LLC, VP, Asst Treasurer & Asst Secretary

Nancy A. Swaiwell, Assistant Secretary

None

Business Contracts with Officers, Directors and Affiliates

Company: Florida Power & Light Company
For the Year Ended December 31, 2007

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
No such contracts, agreements or other business arrangements to report.			
<p>Note: The above listing excludes contributions, payments to educational institutions, hospitals and industry associations and other dues. See pages 454 through 460 for disclosure of diversification activity.</p>			

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: Florida Power & Light Company

For the Year Ended December 31, 2007

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For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$11,264,802,038		\$11,264,802,038	\$11,264,802,038		\$11,264,802,038	\$0
2	Sales for Resale (447)	188,957,779	188,957,779	0	188,957,779	188,957,779	0	0
3	Total Sales of Electricity	11,453,759,817	188,957,779	11,264,802,038	11,453,759,817	188,957,779	11,264,802,038	0
4	Provision for Rate Refunds (449.1)	(2,613,923)	0	(2,613,923)	(2,613,923)	0	(2,613,923)	0
5	Total Net Sales of Electricity	11,451,145,894	188,957,779	11,262,188,115	11,451,145,894	188,957,779	11,262,188,115	0
6	Total Other Operating Revenues (450-456)	168,864,790	6,302,514	162,562,276	168,864,790	6,302,514	162,562,276	0
7	Other (Specify)							
8	Storm Recovery Bond/Tax Charges-RAF Exclusion	(58,713,426)	0	(58,713,426)	(58,713,426)	0	(58,713,426)	0
9								
10	Total Gross Operating Revenues	\$11,561,297,258	\$195,260,293	\$11,366,036,965	\$11,561,297,258	\$195,260,293	\$11,366,036,965	\$0
Notes:								

FLORIDA PUBLIC SERVICE COMMISSION

DIVERSIFICATION REPORT

FLORIDA POWER & LIGHT COMPANY

2007

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes In Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	1/16/2007	Logan Energy Holdings, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4	01/25/2007	Langdon Wind, LLC, a Delaware limited liability company, formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
5 6	2/1/2007	Conestogo Wind Holdings, ULC, a Canadian unlimited liability company formed as a subsidiary of FPLE Canadian Wind, ULC within the FPL Energy organization
7 8	2/1/2007	Conestogo Wind, ULC, a Canadian unlimited liability company formed as a subsidiary of Conestogo Wind Holdings, ULC within the FPL Energy organization
9 10	2/1/2007	Kawartha Wind Holdings, ULC, a Canadian unlimited liability company formed as a subsidiary of FPLE Canadian Wind, ULC within the FPL Energy organization
11 12	2/1/2007	Kawartha Wind, ULC, a Canadian unlimited liability company formed as a subsidiary of Kawartha Wind Holdings, ULC within the FPL Energy organization
13 14	03/06/2007	FPL Recovery Funding, LLC, a Delaware limited liability company formed as a subsidiary of Florida Power & Light Company
15 16	3/8/2007	Tall Pines International Limited, a British Virgin Islands corporation formed as a subsidiary of FPL Group International, Inc. within the FPL Energy organization
17 18	3/19/2007	Invernergy Connect LLC, a Delaware limited liability company acquired by Logan Energy Holdings, LLC within the FPL Energy organization
19 20	3/19/2007	Logan Connect LLC, a Delaware limited liability company acquired by Logan Energy Holdings, LLC within the FPL Energy organization
21 22	3/19/2007	Logan Wind Energy LLC, a Delaware limited liability company was acquired by Logan Energy Holdings, LLC within the FPL Energy organization
23 24	3/26/2007	HJT Holdings, Inc., a Delaware corporation, dissolved
25 26	3/26/2007	LCR Holdings, Inc., a Delaware corporation, dissolved
27 28	3/26/2007	SRM Investments, L.P., a Delaware limited partnership, dissolved
29 30	4/2/2007	White Pine Hydro Investments, LLC, a Delaware limited liability company formed as a subsidiary of FPL Energy Maine, Inc. within the FPL Energy organization
31 32	4/2/2007	White Pine Hydro Portfolio, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Investments, LLC within the FPL Energy organization
33 34	4/2/2007	White Pine Hydro Holdings, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Portfolio, LLC within the FPL Energy organization
35 36	4/2/2007	White Pine Hydro, LLC, a Delaware limited liability company formed as a subsidiary of White Pine Hydro Holdings, LLC within the FPL Energy organization

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	4/3/2007	JHK Retail Marketing, LLC, a Delaware limited liability company, merged with and into OTG, LLC.
3 4	4/16/2007	Randolph Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
5 6	4/30/2007	Lone Star Transmission, LLC, a Delaware limited liability company formed as a subsidiary within the FPL Energy organization
7 8	5/4/2007	EFB Constructors, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
9 10	5/16/2007	U. S. Transmission Holdings, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
11 12 13	05/16/2007	U. S. Transmission Holdings, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Energy, LLC acquired all of the ownership interest in Lone Star Transmission, LLC within the FPL Energy Organization
14 15	6/15/2007	Wolf Ridge Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
16 17	6/20/2007	Gexa Energy Rhode Island, LLC, a Delaware limited liability company formed as a subsidiary of Gexa Energy Holdings, LLC within the FPL Energy organization
18 19 20	06/27/2007	FPL Energy Maine Hydro LLC, a Delaware limited liability company and wholly owned subsidiary of FPL Energy Maine, Inc. was acquired by White Pine Hydro, LLC within the FPL Energy organization
21 22	7/2/2007	Genesis Solar, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
23 24	07/18/2007	Northern Frontier Wind Holding, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
25 26	07/18/2007	Northern Frontier Wind Funding, LLC, a Delaware limited liability company formed as a subsidiary of Northern Frontier Wind Holding, LLC within the FPL Energy organization
27 28	07/18/2007	Northern Frontier Wind, LLC, a Delaware limited liability company formed as a subsidiary of Northern Frontier Wind Funding, LLC within the FPL Energy organization
29	07/18/2007	Northern Wind Funding, LLC, a Delaware limited liability company acquired all of the ownership interest in Northern Frontier Wind, LLC
30 31	07/26/2007	Next Energy, Inc., a Delaware corporation formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
32 33	07/26/2007	Next Energy, Inc., a Florida corporation formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
34 35	07/26/2007	Next Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization

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Changes in Corporate Structure**

FLORIDA POWER & LIGHT
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For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	07/26/2007	Next Energy, LLC, a Florida limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4 5	07/27/2007	Tall Pines International Limited, a subsidiary of FPL Group International, Inc. acquired 100% of the ownership interest in Karaha Bodas Investment Corp., a Cayman Islands, BWI corporation
6 7	07/31/2007	FPL Energy Natural Gas Holdings, LLC, a Delaware limited liability company formed within the FPL Energy organization
8 9	08/01/2007	Northern Colorado Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
10 11	08/08/2007	Invenergy Connect LLC, a Delaware limited liability company merged with and into Logan Energy Holdings, LLC within the FPL Energy organization
12 13	08/13/2007	Story Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
14 15	08/16/2007	Story Wind Energy, LLC, a Delaware limited liability company changed its name to Story Wind, LLC
16 17	08/30/2007	ESI Energy, LLC acquired all of the ownership interest in FPL Energy Natural Gas Holdings, LLC, a Delaware limited liability company within the FPL Energy organization
18 19	08/31/2007	Coyote Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
20 21	08/31/2007	Capricorn Ridge Wind II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
22 23	09/07/2007	U.S. Gas Assets Holdings, LLC, a Delaware limited liability company formed as a subsidiary of FPL Energy, LLC within the FPL Energy organization
24 25	09/10/2007	U.S. Gas Assets Holdings, LLC, a Delaware limited liability company, changed its name to Nationwide Gas Assets Holdings, LLC
26 27	09/12/2007	Nationwide Gas Assets Holdings, LLC, a Delaware limited liability company changed its name to Natural Gas Holdings of America, LLC
28 29	09/14/2007	NG Pipeline of America, LLC, a Delaware limited liability company formed as a subsidiary of Natural Gas Assets Holdings of America, LLC within the FPL Energy organization
30 31	09/14/2007	NG Storage of America, LLC, a Delaware limited liability company formed as a subsidiary of Natural Gas Assets Holdings of America, LLC within the FPL Energy organization
32 33	09/24/2007	FPL Ethanol Holdings, LLC, a Delaware limited liability company formed as a subsidiary of FPL Group Capital Inc
34 35	09/24/2007	Citrano Energy I, LLC, a Delaware limited liability company formed as a subsidiary of FPL Ethanol Holdings, LLC

ANALYSIS OF DIVERSIFICATION ACTIVITY
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Florida Power & Light Company
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Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	09/24/2007	Crystal Lake Wind II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
3 4 5	09/25/2007	Natural Gas Assets Holdings of America, LLC, a Delaware limited liability company changed its name to FPL Energy US Gas Assets, LLC
6 7	10/01/2007	FPL Energy Oliver Wind I, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
8 9	10/03/2007	FPL Energy Gas Producing, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
10 11	10/17/2007	Beacon Solar, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
12 13 14	10/18/2007	Lamar Power Partners II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy Paris GP, LLC and FPL Energy Tyler Texas LP, LLC within the FPL Energy organization
15 16	10/23/2007	Goat Mountain Wind, LLC, a Delaware limited liability company changed its name to Goat Mountain Wind GP, LLC
17 18	11/05/2007	FMD Enterprises, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
19 20	11/05/2007	FPLE Montana Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
21 22 23	11/26/2007	Goat Mountain Wind, LP, a Delaware limited partnership converted to Goat Mountain Wind, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Energy, LLC within the FPL Energy organization
24 25	11/28/2007	West Fry Wind Energy, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
26 27	11/28/2007	Pipeline Funding Company, LLC, a Delaware limited liability company formed as a subsidiary of FPL Group Capital Inc.
28 29 30 31	11/30/2007	Cherokee County Cogeneration Partners, LP, a Delaware limited partnership converted to Cherokee County Cogeneration Partners, LLC, a Delaware limited liability company and jointly-owned subsidiary of ESI Cherokee MGP, Inc. and ESI Cherokee County, L.P., within the FPL Energy organization
32 33 34	11/30/2007	ESI Cherokee County GP, Inc., a Florida corporation converted to ESI Cherokee County GP, LLC, a Delaware limited liability company, and wholly-owned subsidiary of ESI Cherokee MGP, Inc., within the FPL Energy organization
35 36 37	11/30/2007	ESI Cherokee County LP, Inc., a Florida corporation converted to ESI Cherokee County LP, LLC, a Delaware limited liability company and wholly-owned subsidiary of ESI Cherokee MGP, Inc., within the FPL Energy organization

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2 3	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
4 5 6	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind I, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
7 8 9	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind II, LLC, a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
10 11 12	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Logan Energy Holdings, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
13 14 15	11/30/2007	Peetz Table Wind Energy, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peetz Table Transmission Line, LLC within the FPL Energy organization
16 17 18	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peetz Table Wind Energy, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
19 20 21	11/30/2007	Northern Frontier Wind Holdings, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Mower County, LLC a Delaware limited liability company from ESI Energy, LLC within the FPL Energy organization
22 23	11/30/2007	FPL Energy Paris LP, LLC, a Delaware limited liability company changed its name to FPL Energy Oliver Wind, LLC
24 25	11/30/2007	FPL Energy Greentrust formed within the FPL Energy Organization by FPL Energy, LLC as settler and U.S. National Bank Association as Trustee
26 27	12/4/2007	Goat Mountain Wind GP, LLC, a Delaware limited liability company merged with and into Goat Mountain Wind, LLC
28 29	12/4/2007	Goat Mountain Wind LP, LLC, a Delaware limited liability company merged with and into Goat Mountain Wind, LLC
30 31	12/04/2007	Goat Mountain Wind, LLC, a Delaware limited liability company changed its name to Capricorn Ridge Wind, LLC
32 33 34	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura, SL, a Spanish Company
35 36 37	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 2, SL, a Spanish Company

ANALYSIS OF DIVERSIFICATION ACTIVITY
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Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2 3	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 3, SL, a Spanish Company
4 5 6	12/12/2007	Tall Pines International Limited, a British Virgin Islands corporation and wholly-owned subsidiary of FPL International Inc. acquired 100% of the ownership interest in Planta Termosolar de Extermadura 4, SL, a Spanish Company
7 8 9	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
10 11 12	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind II, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
13 14 15	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Logan Energy Holdings, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
16 17 18	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in Peez Table Wind Energy, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
19 20 21	12/13/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Mower County, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
22 23	12/14/2007	Osceola Windpower II, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
24 25	12/17/2007	Garden Wind, LLC, a Delaware limited liability company formed as a subsidiary of ESI Energy, LLC within the FPL Energy organization
26 27 28	12/21/2007	Northern Frontier Wind, LLC, a Delaware limited liability company acquired 100% of the ownership interest in FPL Energy Oliver Wind I, LLC, a Delaware limited liability company from Northern Frontier Wind Holdings, LLC within the FPL Energy organization
29 30	12/27/2007	Boulder Valley Power, LLC, a Delaware limited liability company merged with and into OTG, LLC
31 32	12/27/2007	Coosa River Development Company, LLC, a Delaware limited liability company merged with and into OTG, LLC
33 34	12/27/2007	Coosa River Transmission Company, LLC, a Delaware limited liability company merged with and into OTG, LLC
35 36	12/27/2007	ESI Ormesa Debt Holdings LLC, a Delaware limited liability company merged with and into OTG, LLC
37 38	12/27/2007	ESI Ormesa Holdings I LLC, a Delaware limited liability company merged with and into OTG, LLC

ANALYSIS OF DIVERSIFICATION ACTIVITY
Changes in Corporate Structure

Florida Power & Light Company
For the Year Ended December 31, 2007

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	12/27/2007	ESI Silverado Holdings, LLC, a Delaware limited liability company merged with and into OTG, LLC
3 4	12/27/2007	FPL Energy Acquisition, LLC, a Delaware limited liability company merged with and into OTG, LLC
5 6	12/27/2007	FPL Energy Anderson, LLC, a Delaware limited liability company merged with and into OTG, LLC
7 8	12/27/2007	FPL Energy Boulder Valley, LLC, a Delaware limited liability company merged with and into OTG, LLC
9 10	12/27/2007	FPL Energy Clear Lake Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
11 12	12/27/2007	FPL Energy Colorado Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
13 14	12/27/2007	FPL Energy Cyclone Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
15 16	12/27/2007	FPL Energy Equipment Facility, LLC, a Delaware limited liability company merged with and into OTG, LLC
17 18	12/27/2007	FPL Energy GRP 91-2, LLC, a Delaware limited liability company merged with and into OTG, LLC
19 20	12/27/2007	FPL Energy GRP 92, LLC, a Delaware limited liability company merged with and into OTG, LLC
21 22	12/27/2007	FPL Energy New Mexico III, LLC, a Delaware limited liability company merged with and into OTG, LLC
23 24	12/27/2007	FPL Energy Northwest Oklahoma Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
25 26	12/27/2007	FPL Energy Sacramento Power, LLC, a Delaware limited liability company merged with and into OTG, LLC
27 28 29	12/27/2007	ESI Energy, LLC acquired 100% of the ownership interest in Cherokee Falls Development Company, LLC, a Delaware limited liability company, from FPL Energy South Carolina Holdings, LLC within the FPL Energy organization
30 31	12/27/2007	FPL Energy South Carolina Holdings, LLC, a Delaware limited liability company merged with and into OTG, LLC
32 33	12/27/2007	FPL Energy Wild Goose Wind GP, LLC, a Delaware limited liability company merged with and into OTG, LLC
34 35	12/27/2007	FPL Energy Wild Goose Wind L.P., LLC, a Delaware limited liability company merged with and into OTG, LLC

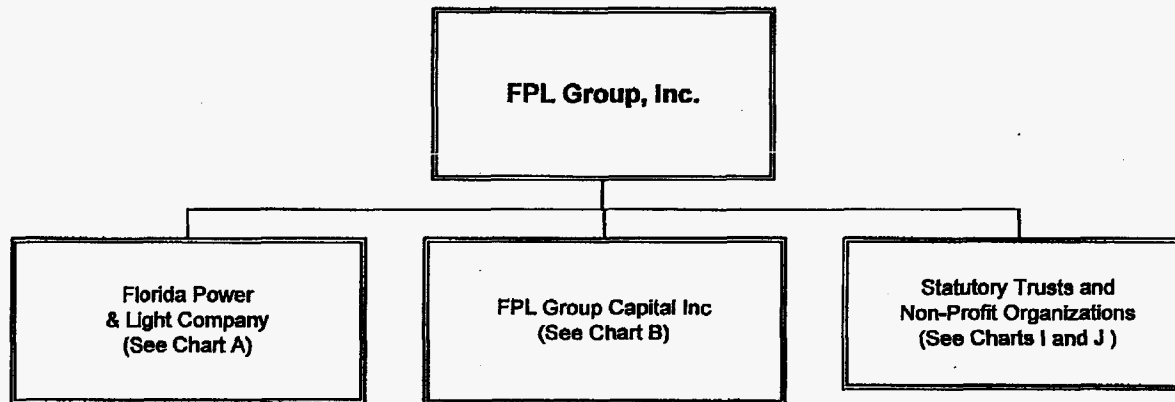
**ANALYSIS OF DIVERSIFICATION ACTIVITY
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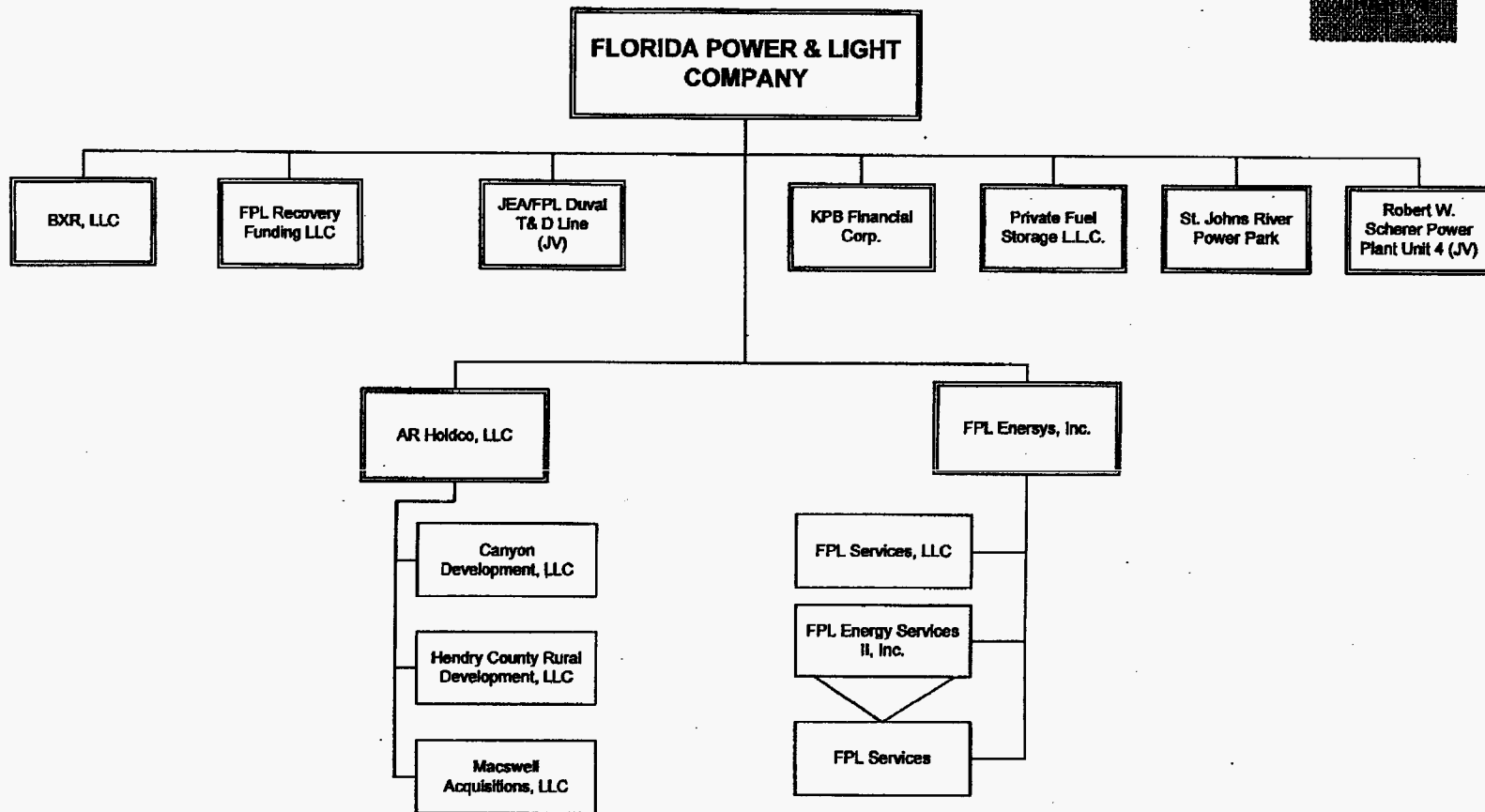
**Florida Power & Light Company
For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, Minority interests and joint ventures, and an updated organizational chart		
Line No	Effective Date (a)	Description of Change (b)
1 2	12/27/2007	FPL Energy Wild Goose Wind, LP, a Delaware limited liability company merged with and into OTG, LLC
3 4	12/27/2007	FPL Energy Wildcat Wind, LLC, a Delaware limited liability company merged with and into OTG, LLC
5	12/27/2007	ESI Geothermal Inc., a Florida corporation merged with and into OTG, LLC
6 7	12/27/2007	Rhode Island State Energy Statutory Trust 2000, a trust formed pursuant to the laws of the state of Connecticut merged with and into FPLE Rhode Island State Energy, L.P.
8 9	12/27/2007	Sunrise Energy Center, LLC, a Delaware limited liability company merged with and into OTG, LLC
10 11	12/28/2007	Northwest Power Company, L.L.C., a Washington limited liability company merged with and into OTG, LLC

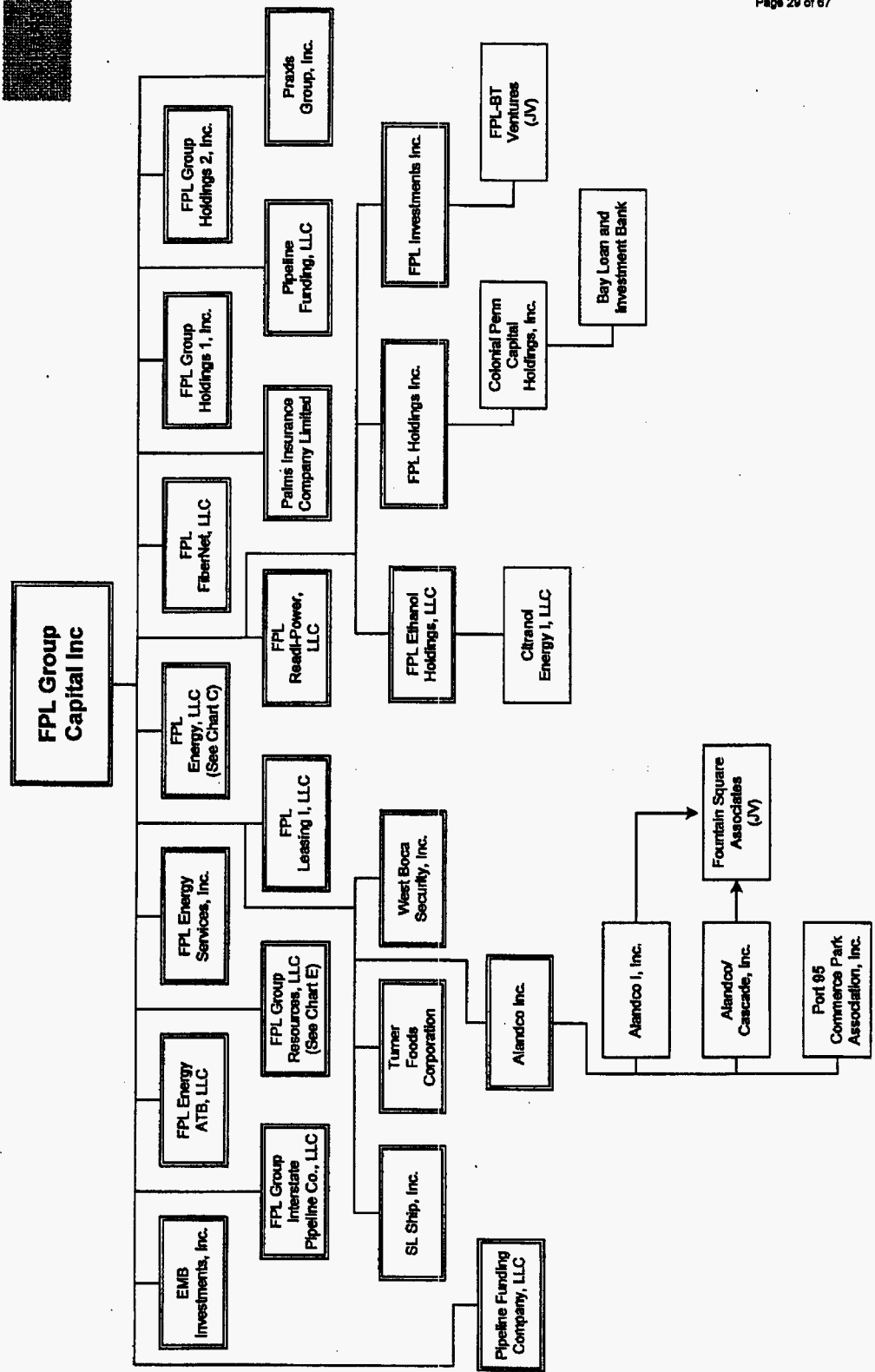
**FPL Group, Inc.
Affiliate and Subsidiary
Organization Chart
(12/31/2007)**

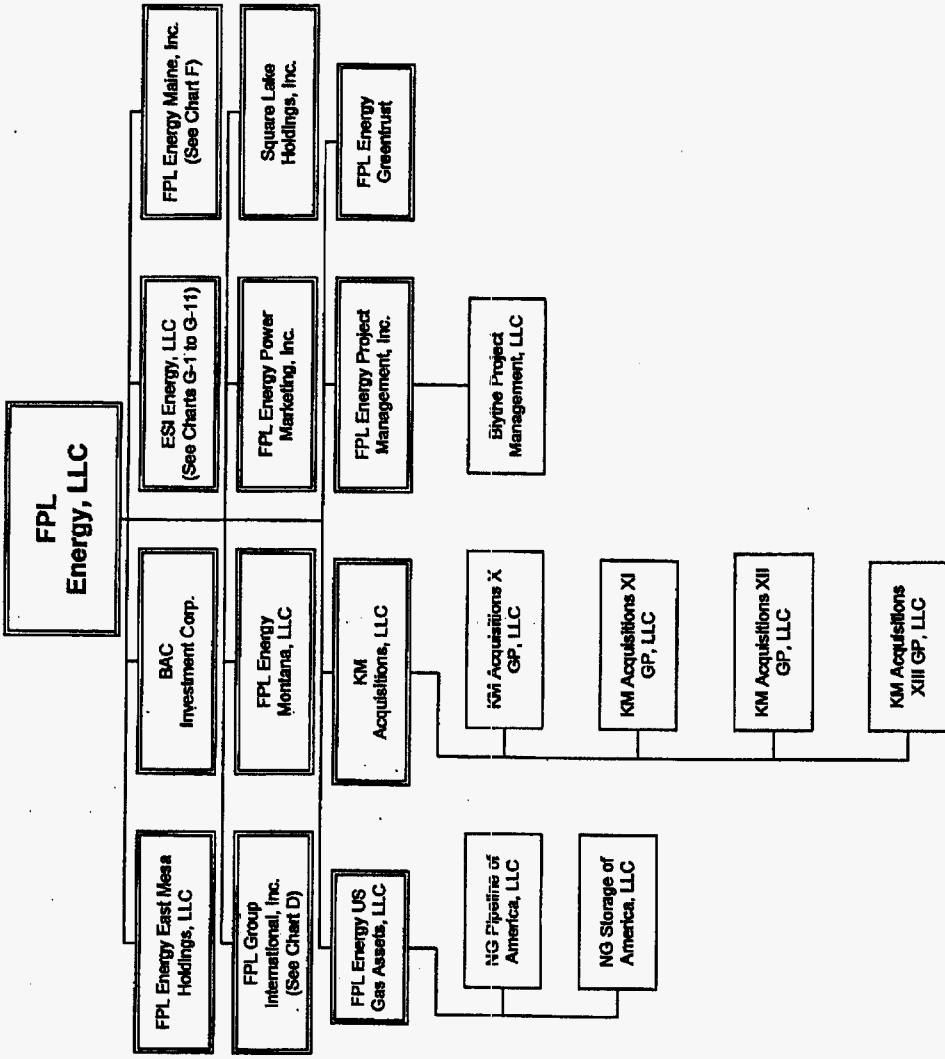


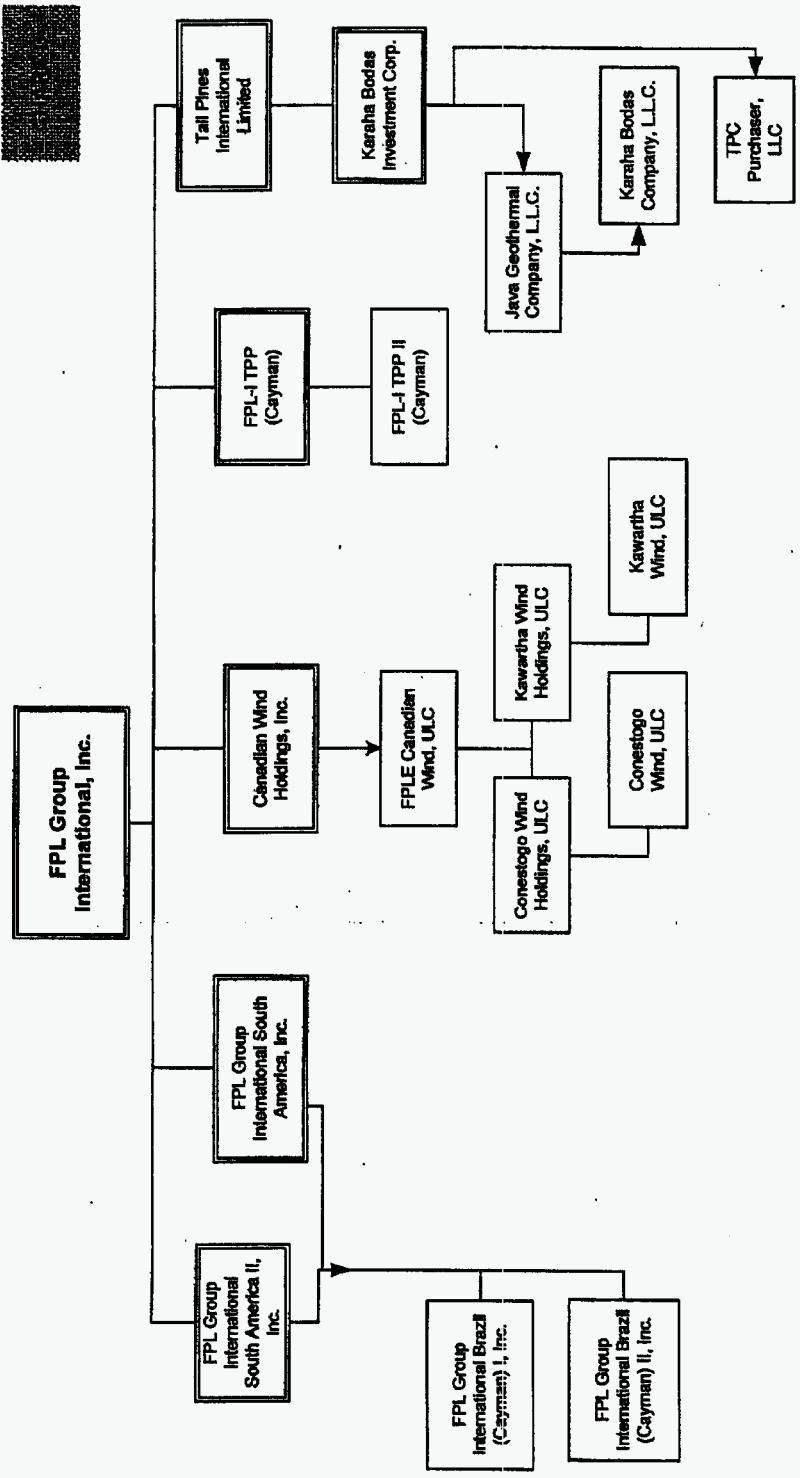
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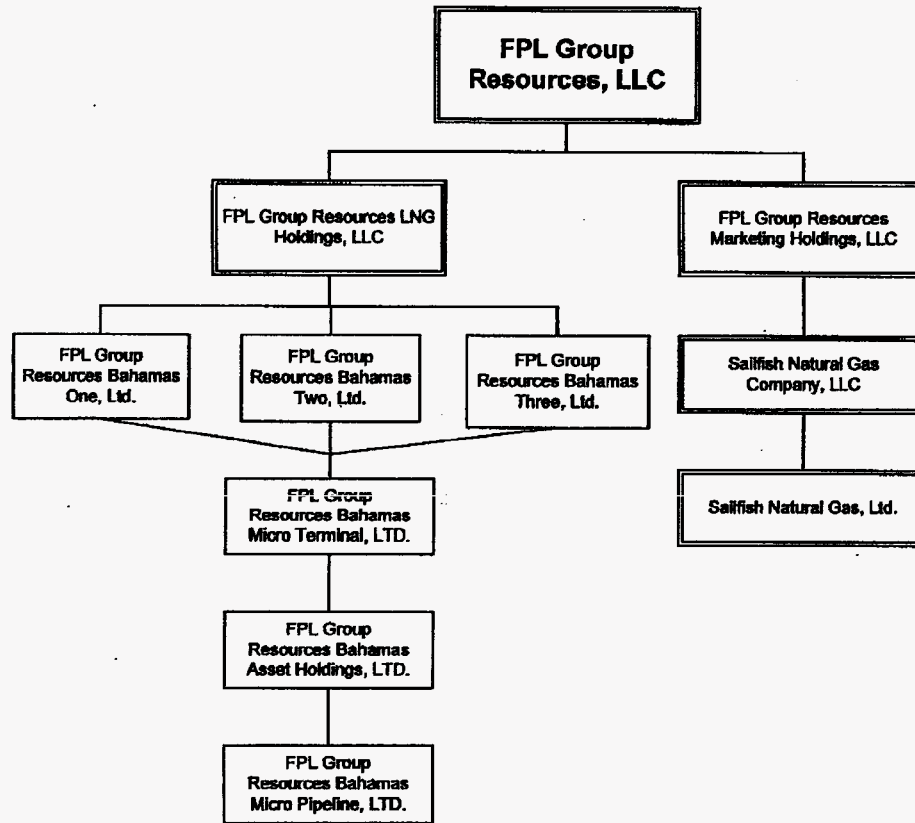


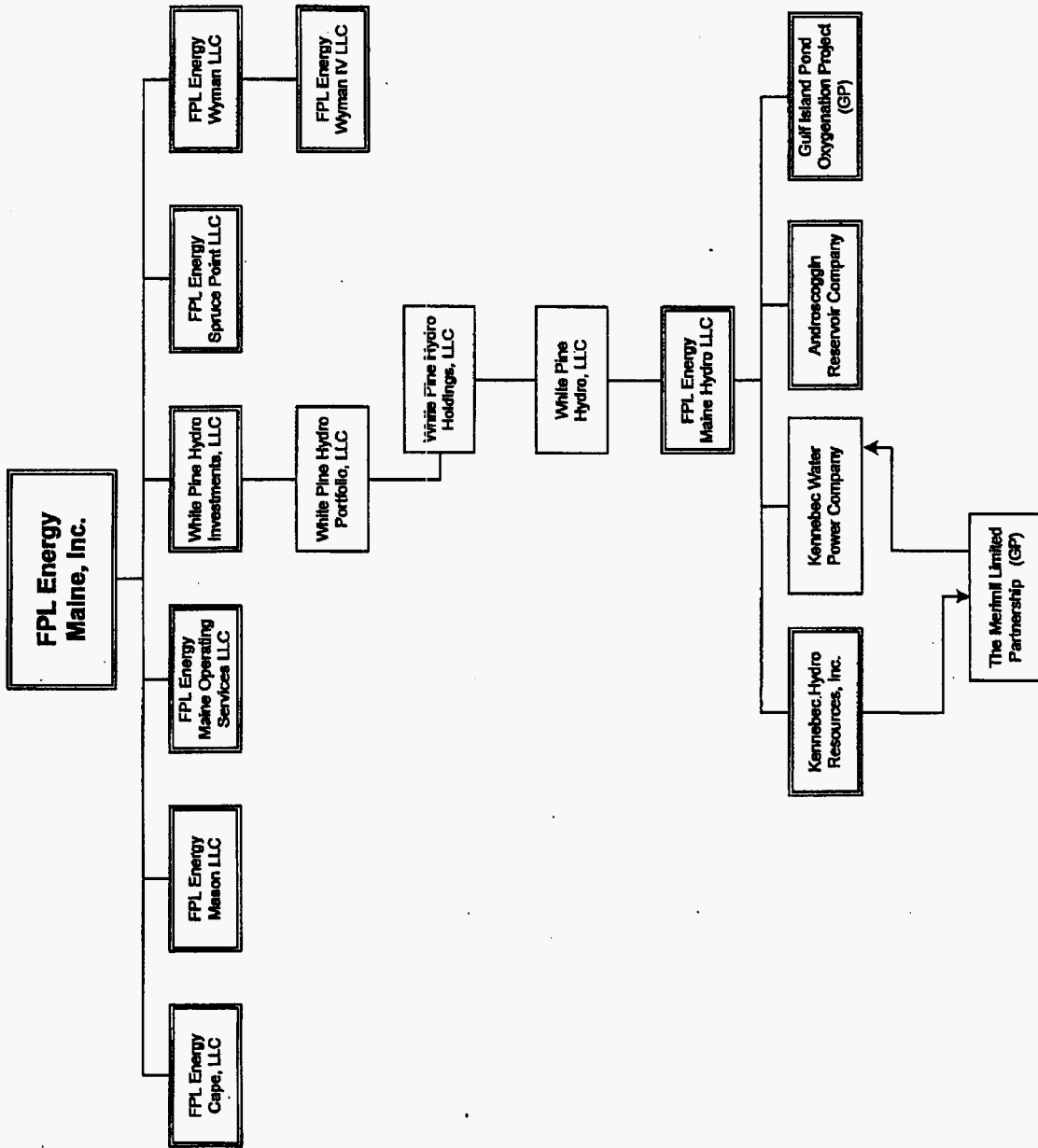
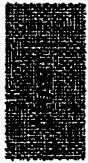
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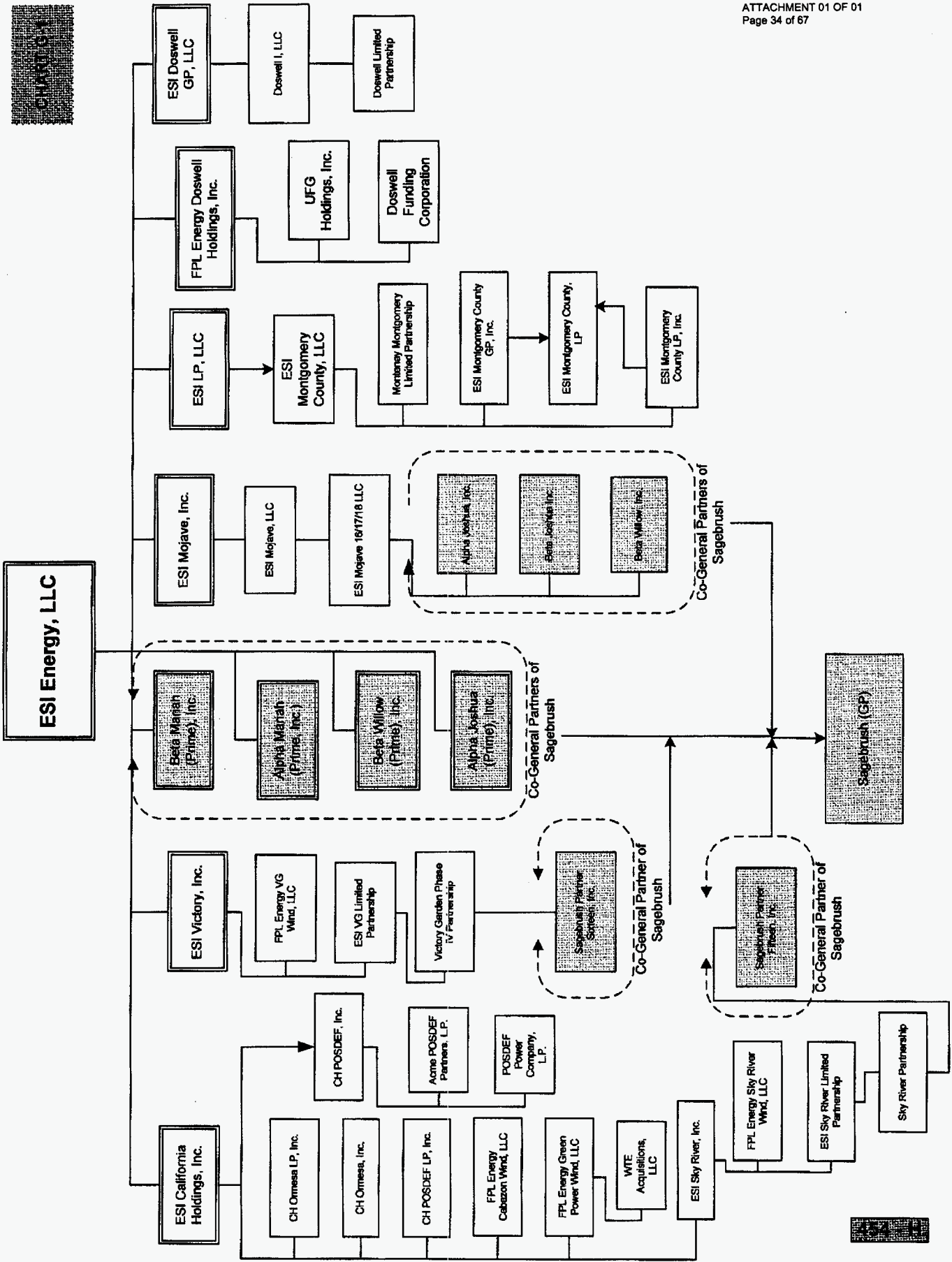






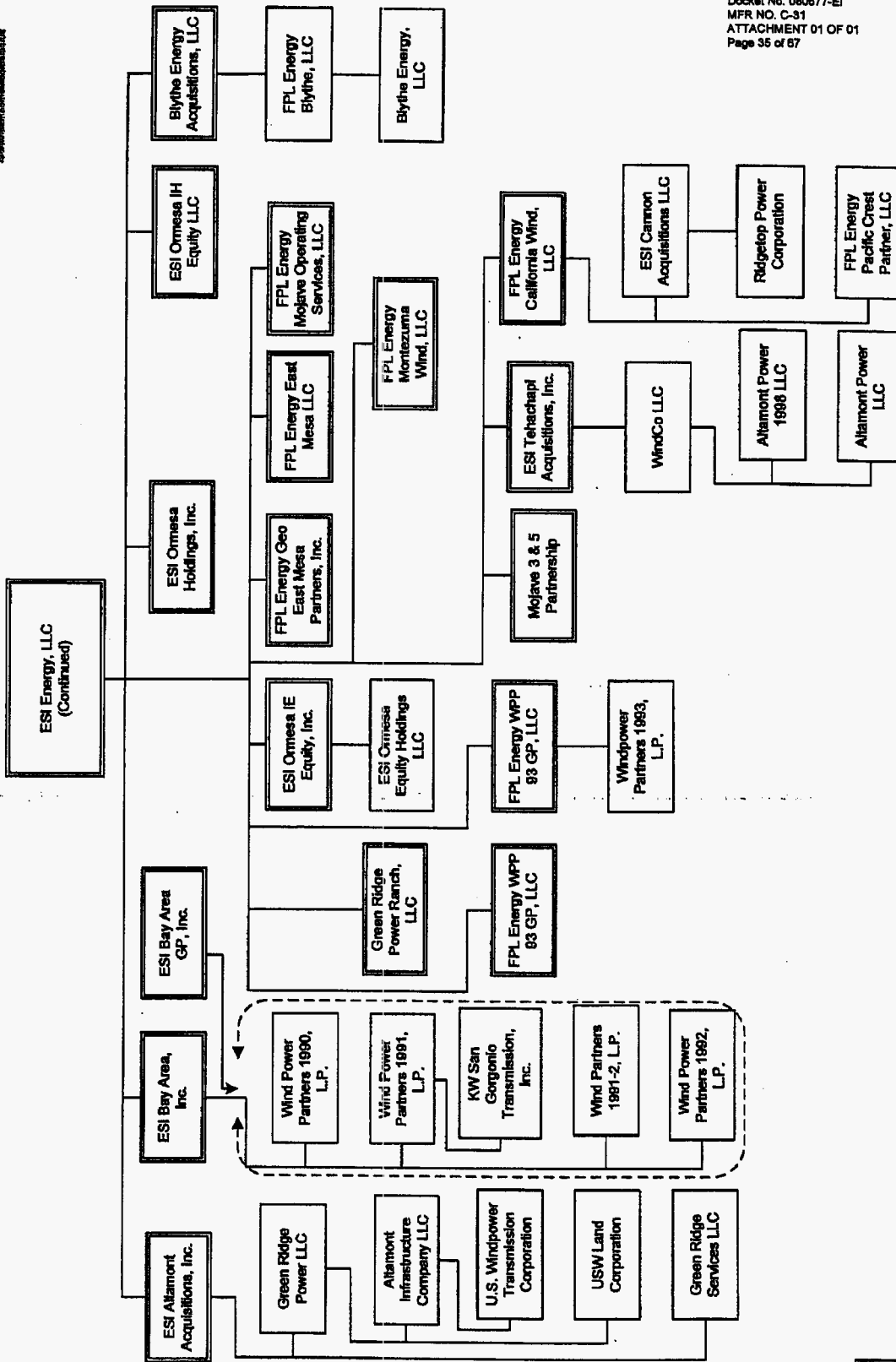






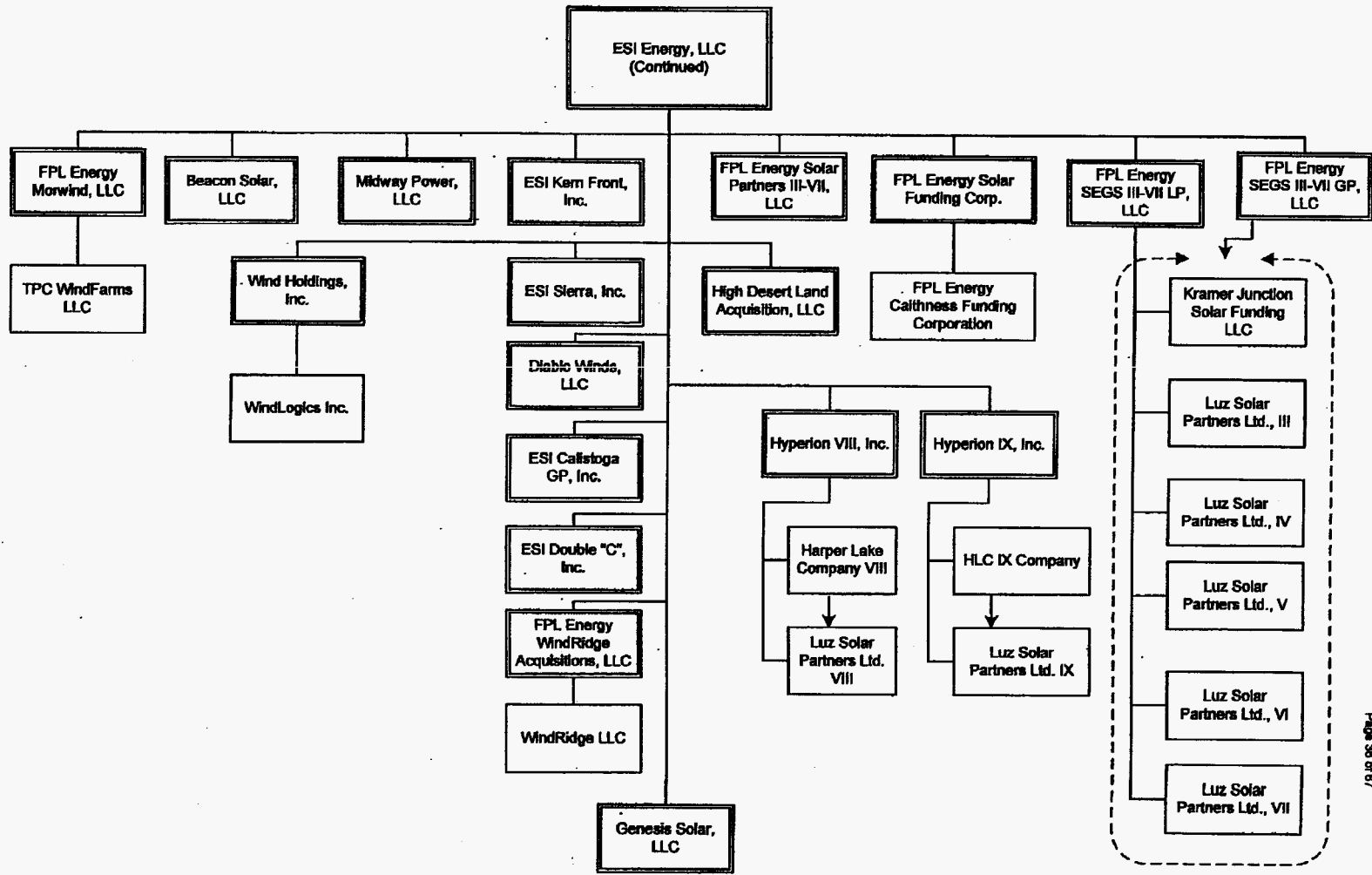
LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date_3/28/2008)

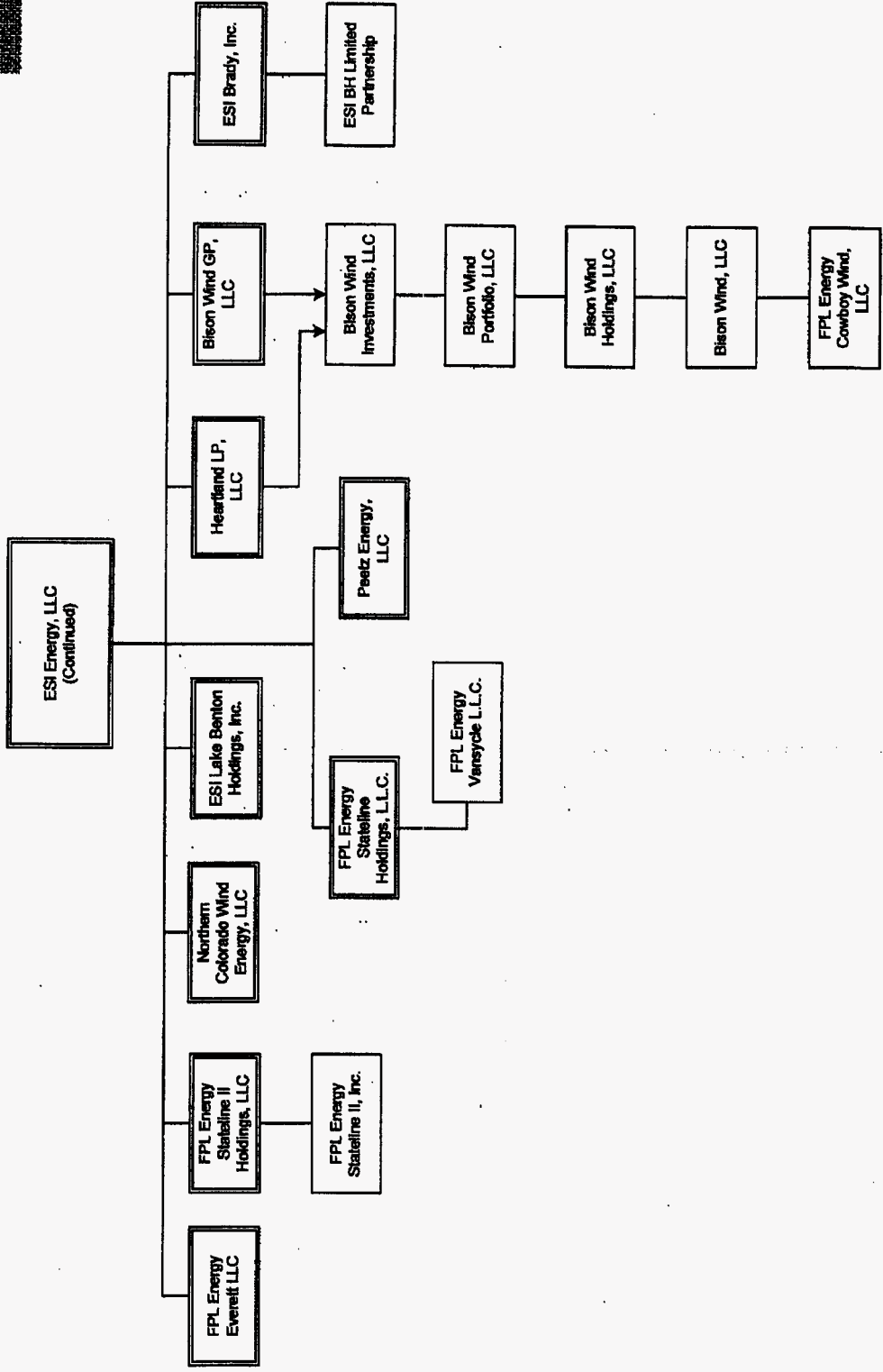


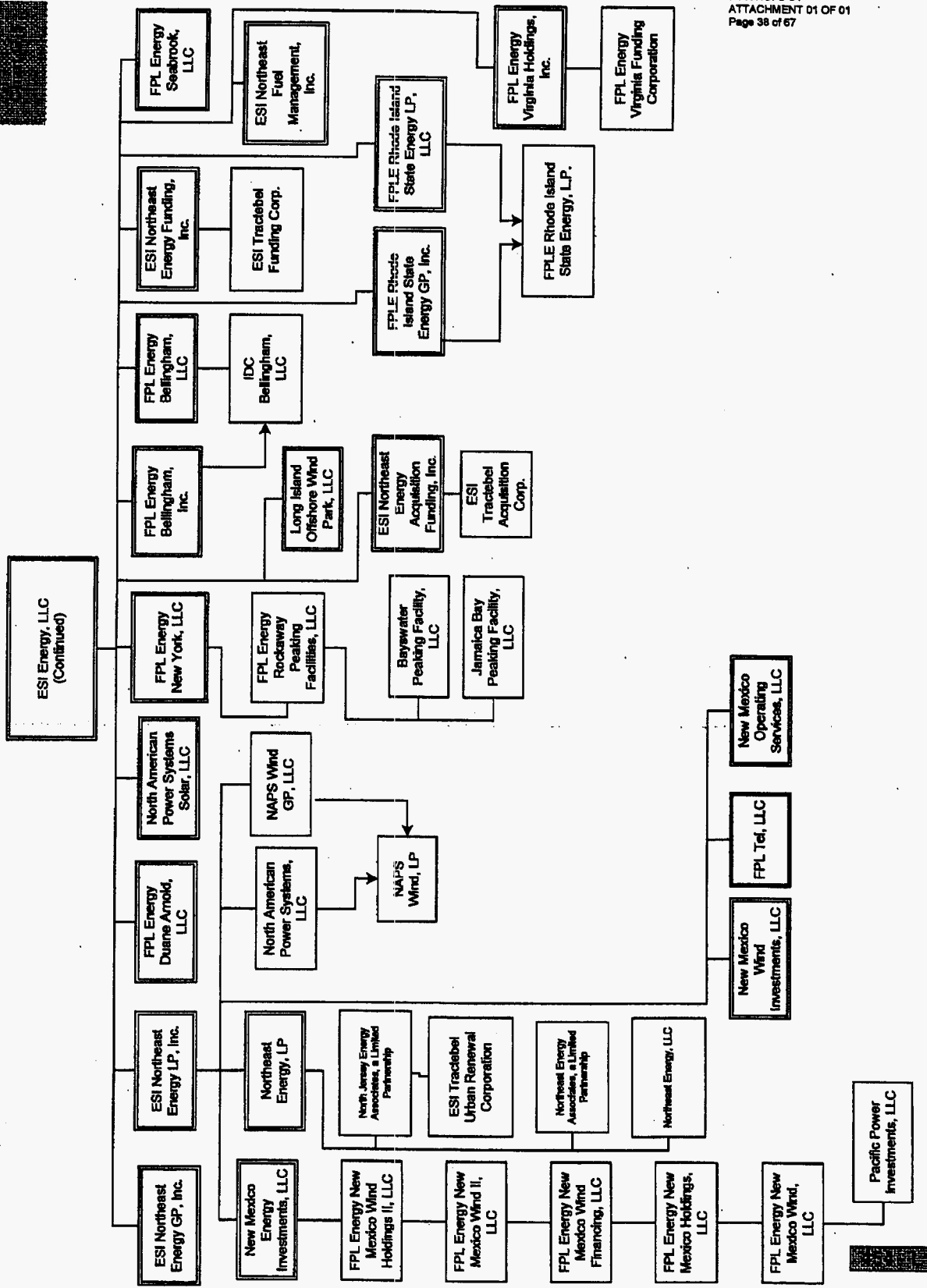
(Print Date 3/28/2008)

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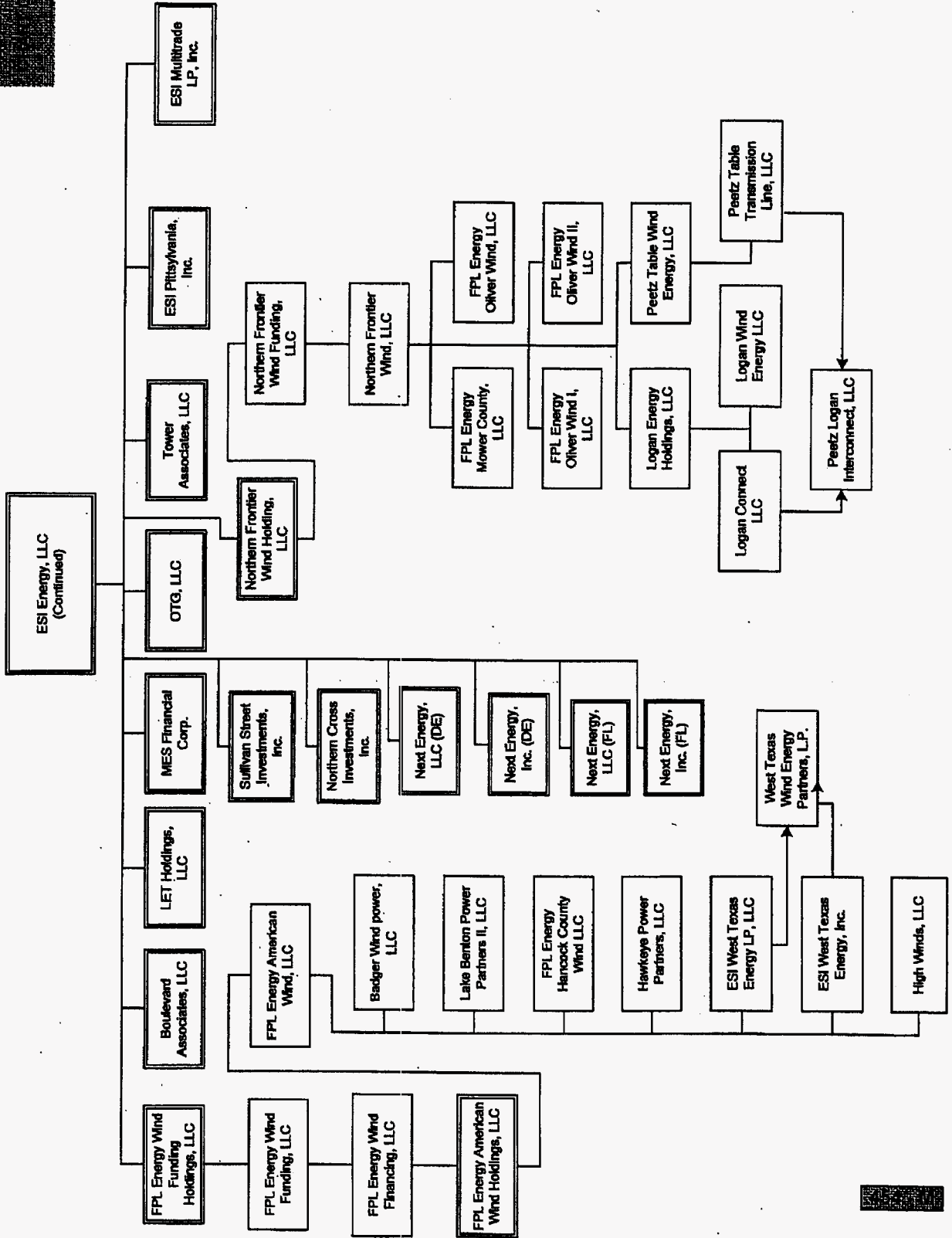


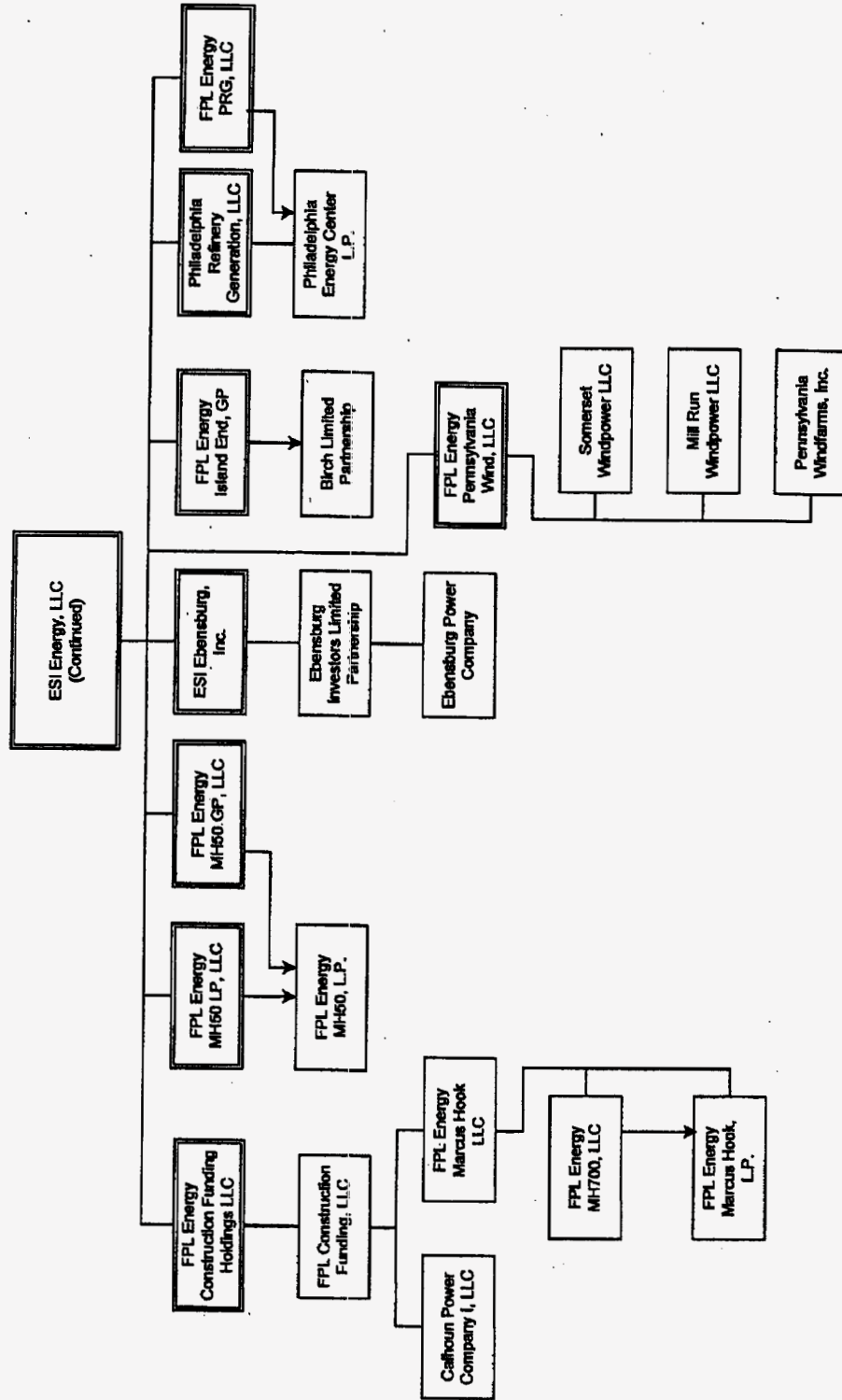
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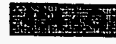
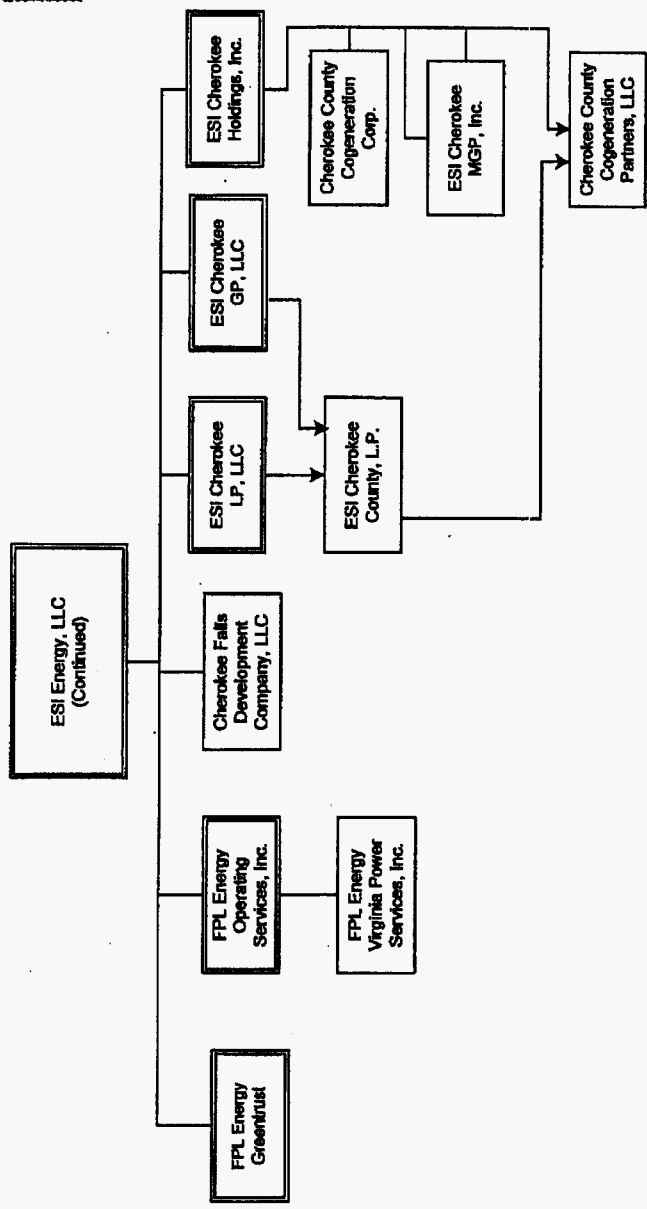
LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company





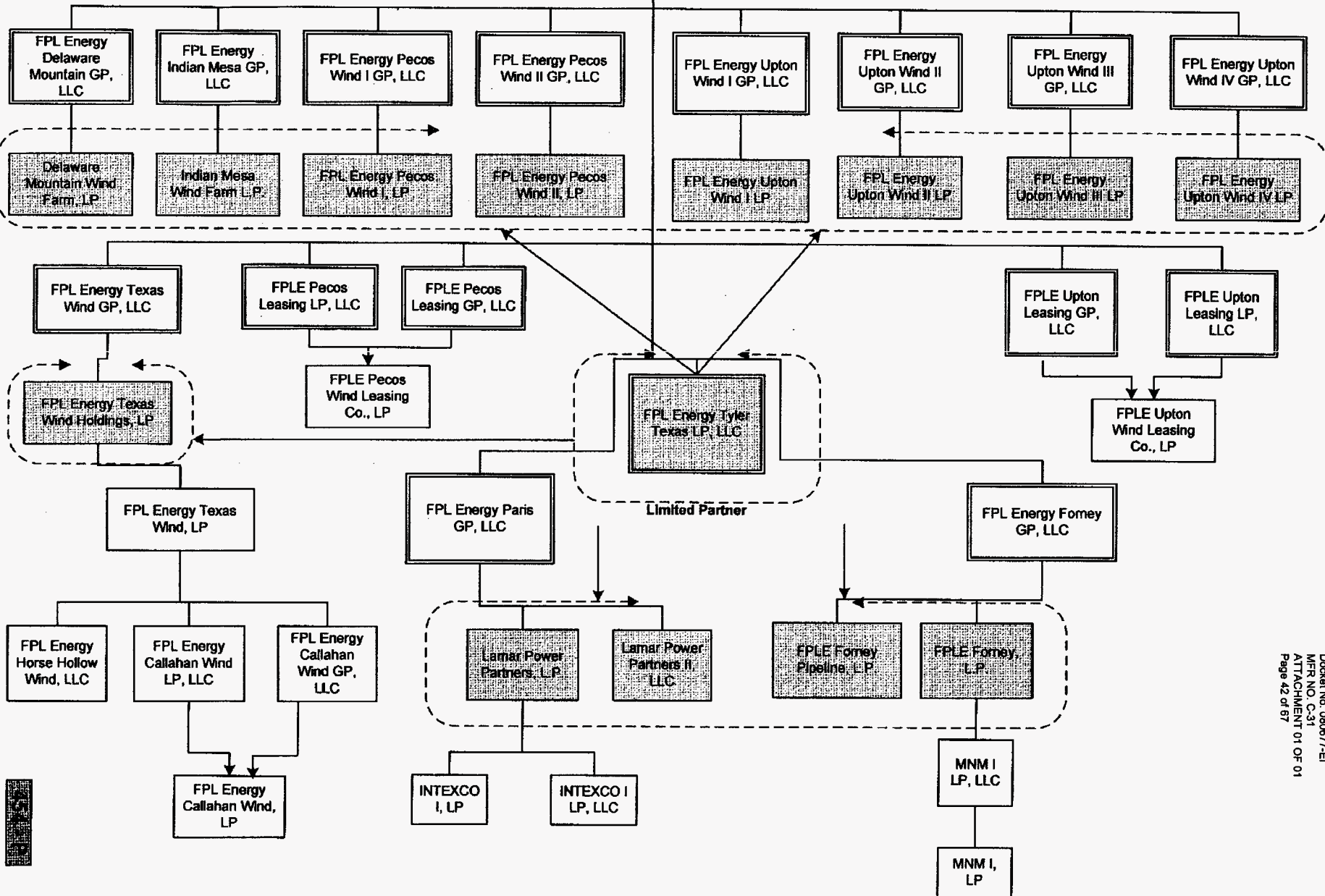
LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

(Print Date_3/28/2008)



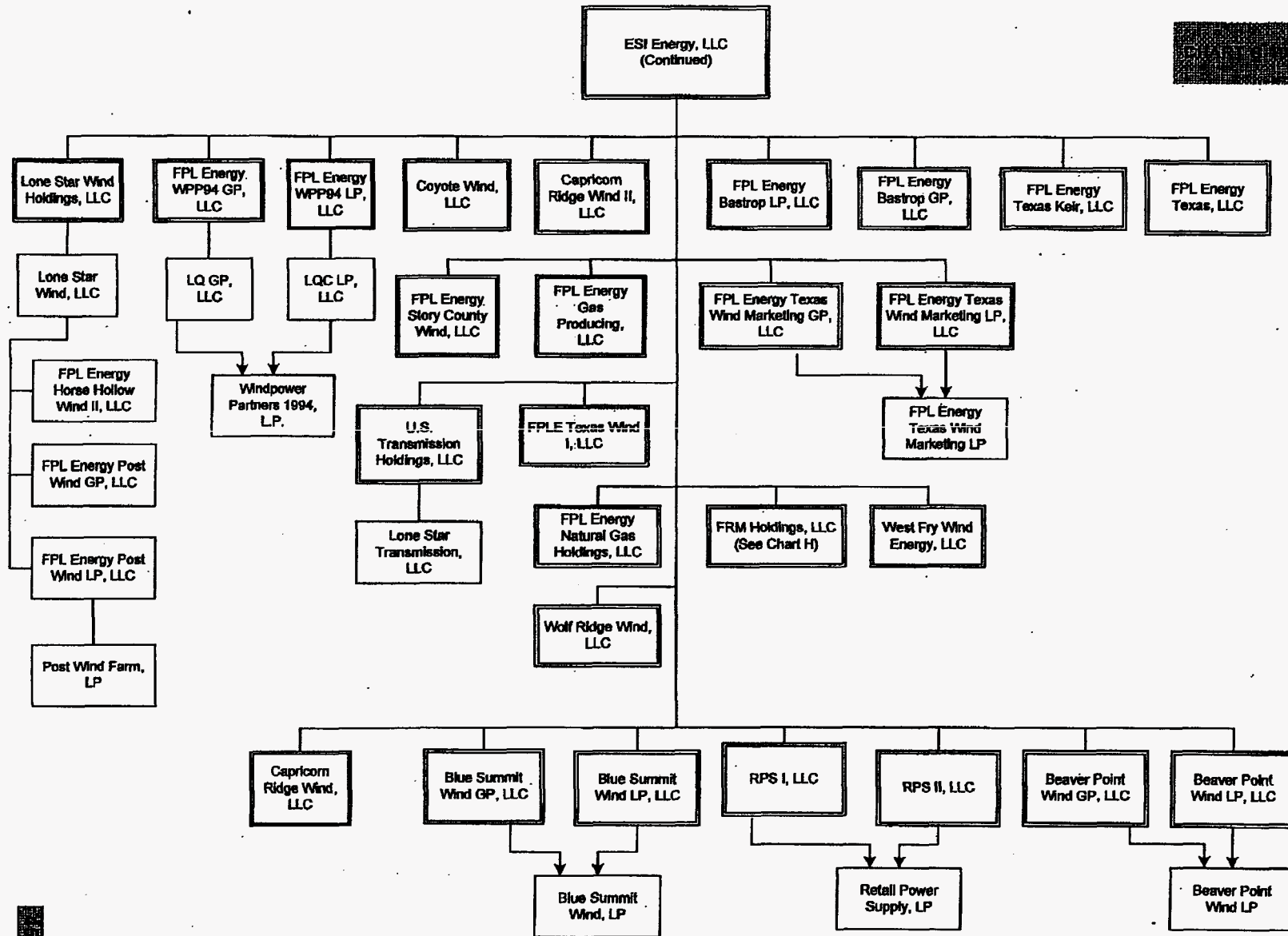


ESI Energy, LLC
(Continued)



LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

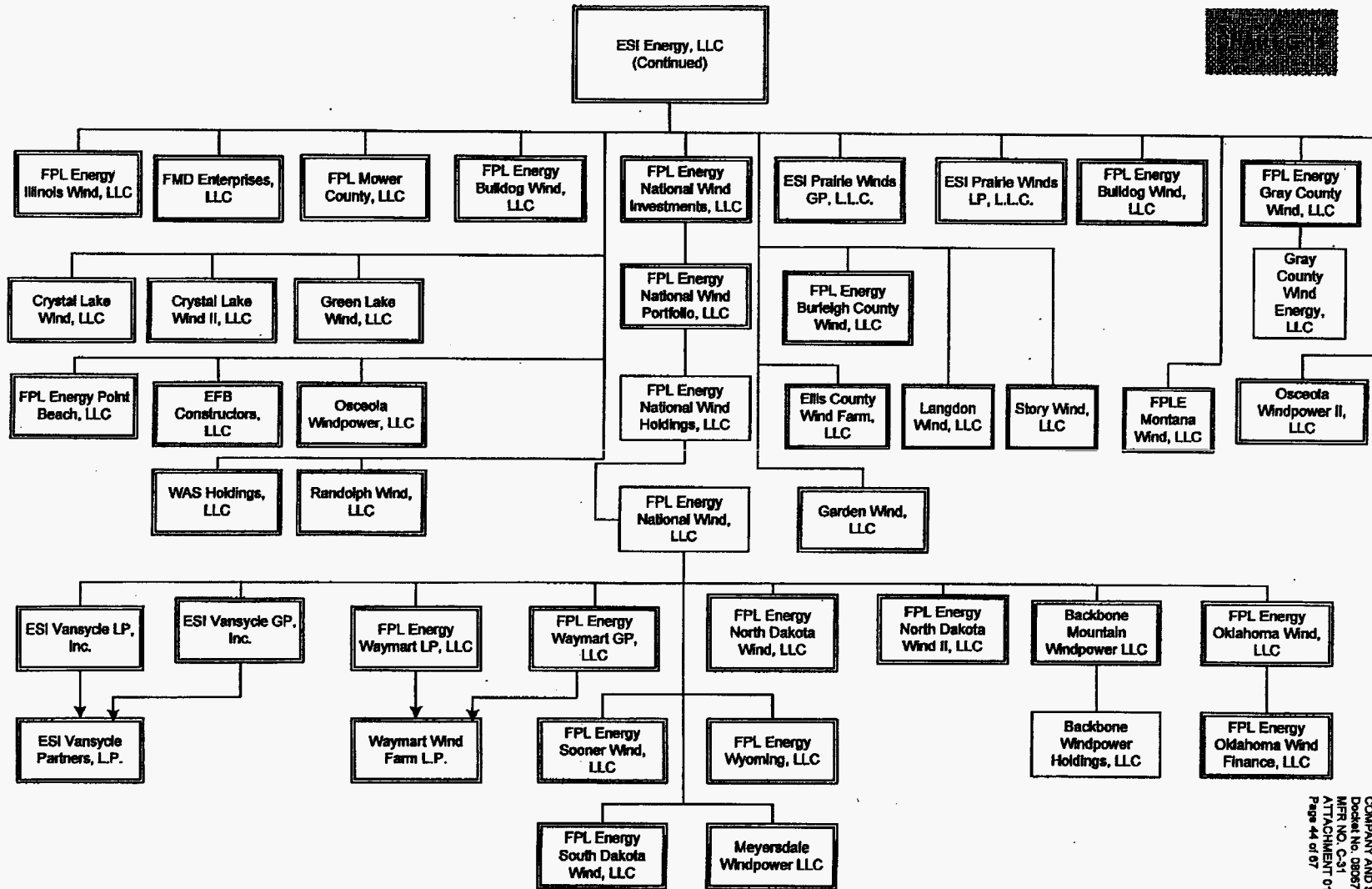
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LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company

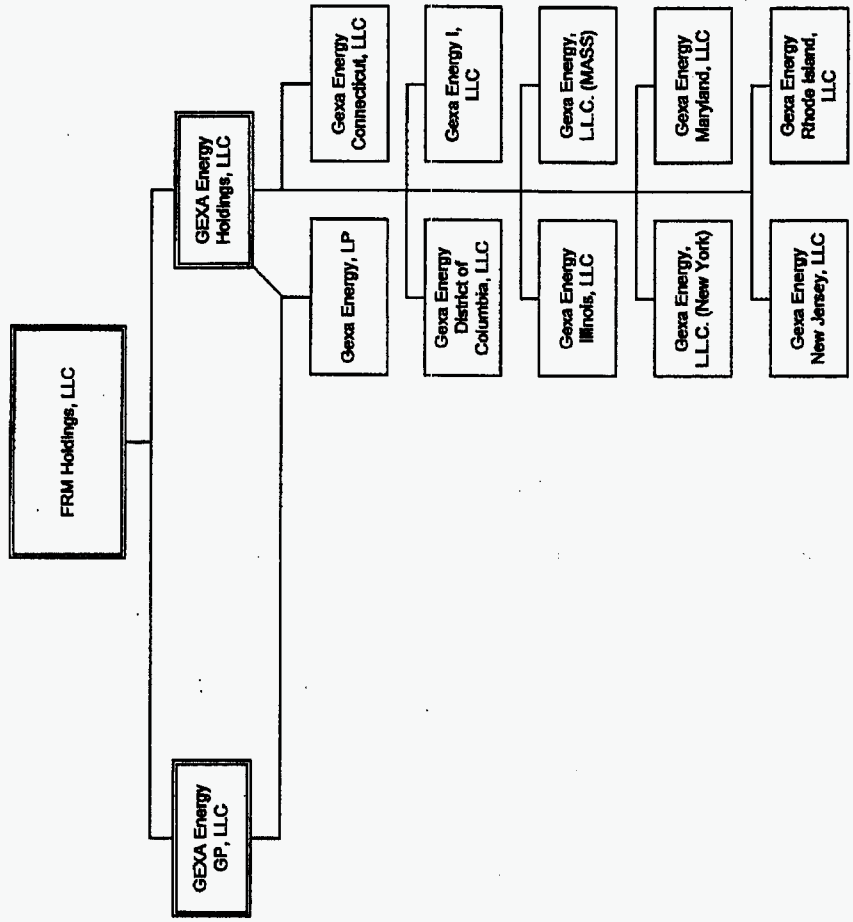
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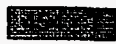
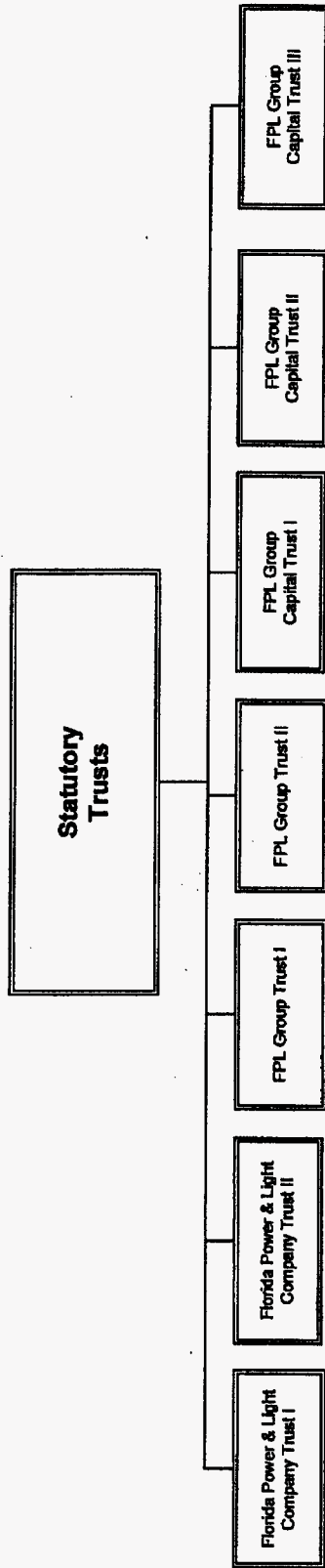
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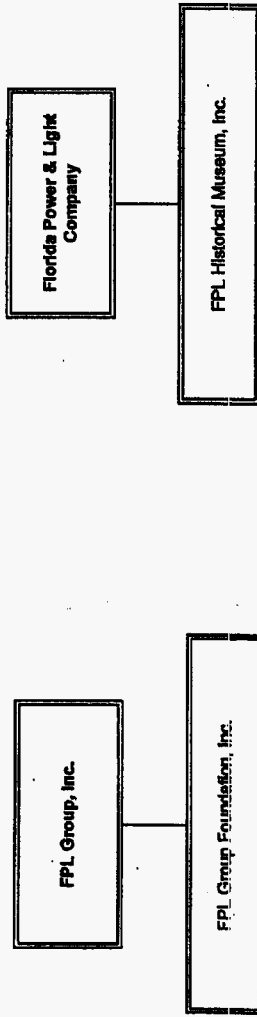


LP = Limited Partnership GP = General Partnership JV = Joint Venture LLC = Limited Liability Company





**NON-PROFIT
ORGANIZATIONS**



Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies
Company: Florida Power & Light Company
For the Year Ended December 31, 2007

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
KPB Financial Corp.	On November 27, 2007, FPL and KPB Financial Corp. (KPB) entered into a Purchase and Sale Agreement effective December 31, 2007. Pursuant to the agreement, for a sale price of \$850,000,000, FPL agreed to sell and assign its rights to KPB for the following FPL assets - other rights to the payment of money derived from short term financing, employee advances, income taxes, reimbursable projects, damage claims, transmission service and interchanges, trade payables and other miscellaneous items (all, whether or not evidenced by a promissory note of other instrument or security, together with all earnings, income and other proceeds thereon or therefrom) and certain accounts receivable generated from the sale and/or provision by the seller of electricity and other goods and services. In return, KPB agreed to purchase the above receivables for an \$850,000,000 promissory note, payable on demand and bearing interest at six percent (6%) per annum. Interest payments on the promissory note shall be paid monthly, commencing January 31, 2008, and continuing monthly until the promissory note is paid in full.
KPB Financial Corp.	In past years, every time a subsidiary was added to or deleted from the consolidated income tax return, such subsidiary became a party to, or was deleted from, the Tax Allocation Agreement of FPL Group, Inc. and subsidiaries. Therefore, any corporate structure changes provided on pages 454 (i) - 454(vi) would also be reflected in FPL Group's tax arrangement.
FPL FiberNet, LLC	In April 2005, the Information Management Department of FPL requested FiberNet to furnish a purchase solution which would update the data communication links between the General Office and Juno Beach office facilities. The solution included the installation of a FICON channel extension with a SAN OC-48 of capacity with a remote mirror. The project was completed in August 2007 with a total cost of \$329,476.
FPL FiberNet, LLC	The Information Management Department of FPL requested FiberNet to complete a fiber infrastructure hardening of the West Palm Dispatch and LeJeune Flagler facilities. The first part of the hardening project converted the existing overhead fiber route to a completely buried fiber route between Customer Service East facility and West Palm Beach 3 facility. Burying the fiber route completely underground eliminated FPL's exposure to a fiber cut due to high winds/hurricane damage. The project also included a LeJeune Flagler (LFO) facility hardening, which established a new fiber ring from the General Office facility to the LFO utilizing the FiberNet Miami Metro fiber infrastructure, which provides for a more resilient network. The total hardening project cost was \$155,906.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of \$500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.			
Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
1	FPL Energy Services, Inc.	Sale of Natural Gas by EMT	74,739,207
2	FPL FiberNet, LLC	Payments for Services Rendered	8,164,823
3	FPL Group, Inc.	Purchase of Compressor and Combustion Turbine Rotor	14,106,984
4	FPL Group, Inc.	Sale of Combustion Turbine Rotor	13,735,167
5	FPL Group, Inc.	Capital Advance to Parent	875,000,000
6	FPL Group, Inc.	Common Dividend Payment	225,000,000
7	FPL Group, Inc.	Thrift Plan Company Match Payments	26,659,237
8	FPL Group, Inc.	Deferred Compensation & Incentives	15,801,217
9	FPL Group, Inc.	Stock Options Exercised	25,475,092
10	FPL Group, Inc.	Board of Director's Benefits Transfer to Parent Company	1,005,522
11	FPL Group, Inc.	Federal Taxes Estimate	459,083,111
12	FPL Group, Inc.	State Tax Refund Payment	1,800,000
13	KPB Financial Corporation	Storm and Property Reserve Fund Contribution	124,345,183
14	KPB Financial Corporation	Capital Contribution	710,000
15	KPB Financial Corporation	Equity in Earnings	17,154,787
16	KPB Financial Corporation	Sale of Accounts Receivable to KPB	850,000,000
17	Palms Insurance Company, Limited	Worker's Compensation Insurance	7,506,977
18	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance	1,796,006
19	Palms Insurance Company, Limited	Wrap Up Insurance	2,094,280
NOTE: (A) See page 458 for Assets or Rights Purchased from or sold to Affiliates			
NOTE: (B) Excludes Payment of Cash Collected on Behalf of Affiliate.			

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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FLORIDA POWER & LIGHT COMPANY
 For the Year Ended December 31, 2007

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

a) Enter name of affiliate.
 b) Give description of type of service, or name the product involved.
 c) Enter contract or agreement effective dates.
 d) Enter the letter "p" if the service or product is a purchase by the Respondent; "s" if the service or product is sold by the Respondent.
 e) Enter utility account number in which charges are recorded.
 f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Group, Inc.	See Note 1		S	146	471,888
Palms Insurance Company, Limited	See Note 1		S	146	7,423,255
FPL Group International, Inc.	See Note 1		S	146	48,384
North American Power Systems	See Note 1		S	146	88,413
Alandco Inc.	See Note 1		S	146	22,023
FPL Energy Duane Arnold, LLC	See Note 1		S	146	4,327,590
FPL Energy Point Beach, LLC	See Note 1		S	146	988,474
FPL FiberNet, LLC	See Note 1		S	146	3,175,423
FPL Readi Power, LLC	See Note 1		S	146	86,956
FPL Group Capital Inc.	See Note 1		S	146	48,273,780
FPL Energy Seabrook, LLC	See Note 1		S	146	4,429,885
FPL Energy Power Marketing, Inc.	See Note 1		S	146	3,472,991
FPL Energy Project Management, Inc.	See Note 1		S	146	3,735,142
FPL Energy, LLC	See Note 1		S	146	19,789,391
FPL Energy Maine, Inc.	See Note 1		S	146	222,844
FPL Energy Services, Inc.	See Note 1		S	146	56,234
FPL Energy Services, Inc.	See Note 1		S	146	5,389,528

Note 1: Services primarily provided by FPL include accounting, financial, consulting, human resources systems and programs, education and training, land management, legal, payroll, management and administrative, computer services, printing and duplicating, physical facilities, software maintenance, license fees, in territory gas sales and aviation services.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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FLORIDA POWER & LIGHT COMPANY
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Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Badger Windpower, LLC	Payment for Services Rendered	No purchase order	S	Various	387
FPLE Doswell Limited Partnership	Payment for Services Rendered	No purchase order	S	553/512	50,814
FPL Energy, LLC	Payments for Services Rendered	No purchase order	S	148	4,374,085
FPL Energy, LLC	IRS Refund Reimbursement	No purchase order	P	241	10,075
FPL Energy, LLC	Payment for Services Rendered	No purchase order	S	506/549	141,644
FPL Energy, LLC	Payment for Services Rendered	No purchase order	S	506.000	3,207
FPL Energy Burrell County Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	639
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PSL Plant Operations	No purchase order	P	107	3,539
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	517	31,887
FPL Energy Duane Arnold, LLC	Support for PTN Operations and Short Notice Outages	No purchase order	P	524	88,587
FPL Energy Duane Arnold, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	530	3,453
FPL Energy Fomey, LLC	Payment for Services Rendered	No purchase order	S	553/512	96,500
FPL Energy Marcus Hook 750	Payment for Services Rendered	No purchase order	S	553/512	119,748
FPL Energy New Mexico Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	3,309
FPL Energy Pecos Wind, LP	Payment for Services Rendered	No purchase order	S	Various	1,278
FPL Energy Post Wind LP, LLC	Payment for Services Rendered	No purchase order	S	Various	2,187
FPL Energy Seabrook, LLC	Reimbursement for Support of PSL Plant Operations	No purchase order	P	107	111,382
FPL Energy Seabrook, LLC	Payment for Services Rendered - NED	No purchase order	S	123	1,585,167
FPL Energy Seabrook, LLC	LNS Tariff Charges - NED	No purchase order	S	123	606,890
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	S	148	483,689
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	S	154/241	6,873
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	P	183	84,682
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN Operations	No purchase order	P	517	192,464

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
(2) Excludes FPL Consolidating Entities
(3) See Page 458 for Assets or Rights Purchased from or sold to Affiliates

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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FLORIDA POWER & LIGHT COMPANY
 For the Year Ended December 31, 2007

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN/PSL Operations	No purchase order	P	520	62,881
FPL Energy Seabrook, LLC	Support for PTN Operations and Short Notice Outages	No purchase order	P	524	283,624
FPL Energy Seabrook, LLC	Payment for Services Rendered	No purchase order	P	524	110,193
FPL Energy Seabrook, LLC	Reimbursement for Support of PTN/PSL Operations	No purchase order	P	528	96,423
FPL Energy Services, Inc.	Payments for Services Rendered	No purchase order	P	416	303
FPL Energy Services, Inc.	Gas Derivative Transactions-EMT	No purchase order	S	456	1,563,650
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	232	13,519
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	501	71,459
FPL Energy Services, Inc.	Purchases of Natural Gas for Cape Canaveral	No purchase order	P	588	1,586
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	907	90,088
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	808	25,639
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	916	185,336
FPL Energy Services, Inc.	Reimbursement for Services Rendered	No purchase order	P	921	511
FPL Energy Upton Wind 1 LP	Payment for Services Rendered	No purchase order	S	Various	988
FPL Energy Waymart LLC	Payment for Services Rendered	No purchase order	S	Various	632
FPL Energy Wyman, LLC	Payment for Services Rendered	No purchase order	S	506/549	818
FPL Energy Wyoming, LLC	Payment for Services Rendered	No purchase order	S	Various	2,399
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	107	1,212,943
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	107	35,281
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	163	132,872
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	506	22,840
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	549	3,235
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	557	12,151
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	557	6,644
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	588	132,872
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	910	285,744
FPL FiberNet, LLC	Reimbursement for CLEC Telephone Services	No purchase order	P	921	454,003
FPL FiberNet, LLC	Reimbursement for Services Rendered	No purchase order	P	928	384
FPL FiberNet, LLC	Reimbursement for Expenses at Orlando Site	No purchase order	P	931	62,383
FPL FiberNet, LLC	Payments for FPL Tower Lease Rental	No purchase order	S	147	723,009

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
 (2) Excludes FPL Consolidating Entities
 (3) See Page 456 for Assets or Rights Purchased from or sold to Affiliates.

ANALYSIS OF DIVERSIFICATION ACTIVITY
Summary of Affiliated Transfers and Cost Allocations

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FLORIDA POWER & LIGHT COMPANY
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Name of Affiliate (e)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
FPL Group, Inc.	State Income Tax Payment	No purchase order	P	236	174,167
FPL Group, Inc.	State Income Tax Payment	No purchase order	P	234	283,321
FPL Services, LLC	Commercial/Industrial Lighting Program Energy Conservation Cost Recovery Clause	No purchase order	P	908	128,773
FPL Readl Power, LLC	Payment for Services Rendered	No purchase order	P	107	2,500
FPLE Mountaineer Wind, LLC	Payment for Services Rendered	No purchase order	S	Various	832
Gray County Wind Energy, LLC	Payment for Services Rendered	No purchase order	S	Various	3,828
Indian Mesa Wind Farm LP	Payment for Services Rendered	No purchase order	S	Various	2,399
KPB Financial Corp.	Net Capital Contributions	No purchase order	S	123	429,961
KPB Financial Corp.	Storm Fund Net Income	No purchase order	P	123	3,133,873
KPB Financial Corp.	Nuclear Decommission Fund Federal and State Taxes Credit	No purchase order	P	234	8,640
KPB Financial Corp.	Tax Payment Storm Fund	No purchase order	P	234	17,508
KPB Financial Corp.	Administrative Purchase Fee	No purchase order	P	427	20,000
Lamar Power Partners II, LLC	Payment for Services Rendered	No purchase order	S	553/512	69,176
Palms Insurance Company, Limited	West County Builders Risk Insurance	No purchase order	P	107	77,500
Palms Insurance Company, Limited	Excess Property Insurance	No purchase order	P	165	24,500
Palms Insurance Company, Limited	Wrap Up Insurance	No purchase order	P	165	1,091,361
Palms Insurance Company, Limited	Worker's Compensation Insurance	No purchase order	P	165	1,077,330
West Texas Wind Energy Partners, L.P.	Payment for Services Rendered	No purchase order	S	Various	871

Note: (1) Excludes Payments of cash collected on behalf of Affiliates.
 (2) Excludes FPL Consolidating Entities
 (3) See Page 458 for Assets or Rights Purchased from or sold to Affiliates

ANALYSIS OF DIVERSIFICATION ACTIVITY Assets or Rights Purchased from or Sold to Affiliates							
FLORIDA POWER & LIGHT COMPANY For the Year Ended December 31, 2007							
Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases/Transfers from Affiliates:							
KPB Financial Corp.	Administrative Purchase Fee	20,000		20,000	20,000	20,000	Yes
FPL Energy Duane Arnold, LLC	Cable Power	336		336	336	336	Yes
FPL Energy Fomey, LLC	Gas Analyzer	5,000		5,000	5,000	5,000	Yes
FPL Group, Inc.	Compressor and Combustion Turbine Rotor	14,106,984		14,106,984	18,632,879	14,106,984	Yes
FPL Group, Inc.	Bearing # 1&2 Set	37,790		37,790	48,381	37,790	Yes
FPL Energy Seabrook, LLC	Mesh, Dacron	62		62	68	62	Yes
FPL Energy Seabrook, LLC	P/N Capacitor	341		341	117	117	Yes
FPL Energy Seabrook, LLC	Card: Rack, 20 Slot	460		460	418	418	Yes
FPL Energy Seabrook, LLC	Auxiliary Contact	537		537	820	537	Yes
FPL Energy Seabrook, LLC	Couplant, Ultrasonic, Ultragal	775		775	620	620	Yes
FPL Energy Seabrook, LLC	Bearing	704		704	1,617	704	Yes
FPL Energy Seabrook, LLC	Bushing	709		709	3,086	709	Yes
FPL Energy Seabrook, LLC	Generator test A-1	1,157		1,157	5,207	1,157	Yes
FPL Energy Seabrook, LLC	Rectifiers	1,186		1,186	2,552	1,186	Yes
FPL Energy Seabrook, LLC	Thermowell Cleaning Kit	3,452		3,452	2,725	2,725	Yes
	Total					14,178,346	

ANALYSIS OF DIVERSIFICATION ACTIVITY Assets or Rights Purchased from or Sold to Affiliates							
FLORIDA POWER & LIGHT COMPANY For the Year Ended December 31, 2007							
Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Sales to Affiliates:						Sales Price	
KPB Financial Corp.	Misc. Accounts Receivable	850,000,000		850,000,000		850,000,000	Yes
FPL Group, Inc.	Combustion Turbine Rotor	9,189,756		9,189,756	13,735,167	13,735,167	Yes
Doswell Limited Partnership	Valve, Globe	1,149		1,149	1,541	1,541	Yes
Doswell Limited Partnership	Seal Pins, Lock Wire, Dowell Pins	3,198		3,198	3,306	3,306	Yes
Doswell Limited Partnership	V-Seal	6,310		6,310	7,817	7,817	Yes
Doswell Limited Partnership	Gasket, Bracket, etc	31,411		31,411	37,716	37,716	Yes
FPL Energy Fomey, LLC	Gasket Crossfire Assembly	290		290	245	290	Yes
FPL Energy Fomey, LLC	Gland Packing, Tube Assembly	746		746	969	969	Yes
FPL Energy Fomey, LLC	Gasket, Bellows, Bolts	1,366		1,366	1,059	1,366	Yes
FPL Energy Fomey, LLC	Probe, Axial Position	1,581		1,581	1,608	1,608	Yes
FPL Energy Fomey, LLC	Adaptor Tubing and Gasket	5,408		5,408	5,470	5,470	Yes
FPL Energy Fomey, LLC	Bracket, Bullhorn/Retainer, Crossfire Tube/Seal, Flex	13,032		13,032	13,148	13,148	Yes
FPL Energy Fomey, LLC	Bolts, Screws, Bearings, Seals, etc.	13,678		13,678	14,788	14,788	Yes
FPLE Calhoun Power Company	Dresser Coupling Gasket	1,138		1,138	1,250	1,250	Yes
FPLE Marcus Hook 750, LLC	Scrap Material	91,472		91,472	38,754	91,472	Yes
FPLE Marcus Hook 750, LLC	Gaskets	121		121	188	188	Yes
FPLE Marcus Hook 750, LLC	Bearing, Thrust, Inactive Face	58,812		58,812	42,967	58,812	Yes
FPLE Marcus Hook 750, LLC	Hose Hydraulic	470		470	344	470	Yes
FPLE Duane Arnold, LLC	Relay	133		133	obsolete	133	Yes
FPL Energy Seabrook, LLC	Transformer	380		380	345	380	Yes
FPL Energy Seabrook, LLC	Polymer Sealant	466		466	367	466	Yes
FPL Energy Seabrook, LLC	Boric Acid	17,690		17,690	16,320	17,690	Yes
Lamar Power Partners	Bellows, Gaskets, Bolts	9,950		9,950	10,014	10,014	Yes
Lamar Power Partners	Gasket, Bolt, Seal V, Retainer, etc.	18,724		18,724	30,007	30,007	Yes
Lamar Power Partners	Various Parts	35,811		35,811	45,262	45,262	Yes
	Total					864,079,150	

Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

<u>EE ID</u>	<u>Company Transferred From</u>	<u>Company Transferred To</u>	<u>Old Job Assignment</u>	<u>New Job Assignment</u>
27454	Duane Arnold	Florida Power & Light Company	Electrical General Supervisor	Nuc Maint/Technical Training Supv
24496	Florida Power & Light Company	Duane Arnold	Nuclear Analyst I	Senior Assessor Quality Assurance
11435	Florida Power & Light Company	Duane Arnold	Plant Engineering Mgr	Director Engineering Site
24054	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	Inventory Services Specialist	Procurement Specialist - FPLE
31217	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	Meter Reader	Wind Technician III
10378	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	PGD Leader III	Production Technician I
14351	Florida Power & Light Company	FPL Energy Operating Svcs, Inc	PGD Technical Spec III	Plant Leader I
30044	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Associate Trading Risk Analyst	Associate Financial Analyst
24308	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Customer Project Mgr I	Associate Quantitative Analyst
28132	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Customer Project Mgr II	Trading Risk Analyst
23784	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Derivative Accounting Principle for Stru	Derivative Accountant Principal
15417	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Director Financial Acctg & Planning	Director Financial Acctg & Planning
13966	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Director of Talent Management	Financial Analyst II
23575	Florida Power & Light Company	FPL Energy Power Mktg, Inc	PGD Engineer III	Portfolio Coordinator II
21331	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Principal Engineer	Portfolio Coordinator I
11557	Florida Power & Light Company	FPL Energy Power Mktg, Inc	Regional Human Resources Manager	Regional HR Director
26552	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Internal Auditor II	Associate Business Mgr
16393	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD General Mgr I	PGD General Mgr I
24837	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD Leader I	PGD Leader I
14942	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	PGD Leader I	Operations and Maintenance Supv I/In
29285	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Production Mgr I	PGD General Mgr II
30671	Florida Power & Light Company	FPL Energy Project Mgmt, Inc	Production Mgr II	PGD General Mgr II
32925	Florida Power & Light Company	FPL Energy Services, Inc	Administrative Technician	Administrative Technician
13258	Florida Power & Light Company	FPL Energy Services, Inc	Customer Care Account Supv	Administrative Specialist I
26774	Florida Power & Light Company	FPL Energy Services, Inc	Customer Service Rep II	Inside Sales Representative
20796	Florida Power & Light Company	FPL Energy Services, Inc	Project Control Analyst I	Sr Business Specialist
20014	Florida Power & Light Company	FPL Energy Services, Inc	Sr Regulatory Affairs Analyst	Sr Business Specialist
23522	Florida Power & Light Company	FPL Energy, LLC	Administrative Specialist II	Administrative Specialist I - FPLE
21937	Florida Power & Light Company	FPL Energy, LLC	Administrative Specialist II	Administrative Specialist II - FPLE
10018	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Administrative Specialist I - FPLE
10372	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Sr Business Services Tech FPLE
17183	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Legal Assistant - FPLE
13422	Florida Power & Light Company	FPL Energy, LLC	Administrative Technician	Associate Business Specialist
29142	Florida Power & Light Company	FPL Energy, LLC	Business Systems Analyst S	Lead Quality and Process Analyst
29194	Florida Power & Light Company	FPL Energy, LLC	Customer Project Mgr II	PGD Engineer III
18425	Florida Power & Light Company	FPL Energy, LLC	Demand-Side Manager	Director - Construction
11513	Florida Power & Light Company	FPL Energy, LLC	Director - Construction	Director - Construction
27926	Florida Power & Light Company	FPL Energy, LLC	Director - Construction	Director - Construction
20686	Florida Power & Light Company	FPL Energy, LLC	Distribution Analyst I	Budget Analyst
25079	Florida Power & Light Company	FPL Energy, LLC	Engineer II	Associate Business Mgr
12761	Florida Power & Light Company	FPL Energy, LLC	Environmental Mgr I	Environmental Mgr I
25385	Florida Power & Light Company	FPL Energy, LLC	Environmental Specialist II	Environmental Specialist II
27887	Florida Power & Light Company	FPL Energy, LLC	IM Project Manager	GIS Data Mapping Manager
25615	Florida Power & Light Company	FPL Energy, LLC	Internal Auditor I	Project Mgr

Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

24510	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
28886	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Manager - Construction
20903	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
20330	Florida Power & Light Company	FPL Energy, LLC	Lead Professional - Construction	Lead Professional - Construction
23859	Florida Power & Light Company	FPL Energy, LLC	Legal Assistant	Legal Assistant - FPLE
27741	Florida Power & Light Company	FPL Energy, LLC	Legal Assistant	Paralegal
24123	Florida Power & Light Company	FPL Energy, LLC	Mail Specialist II	Systems Analyst III
23218	Florida Power & Light Company	FPL Energy, LLC	Manager EEO/Diversity	Human Resources Manager
27050	Florida Power & Light Company	FPL Energy, LLC	Materials Management Specialist	Sourcing Specialist I
16705	Florida Power & Light Company	FPL Energy, LLC	Mgr of Auditing	Business Director FPLE
14504	Florida Power & Light Company	FPL Energy, LLC	PGD Engineer I	Production Mgr II
26687	Florida Power & Light Company	FPL Energy, LLC	PGD Engineer III	PGD Engineer III
27175	Florida Power & Light Company	FPL Energy, LLC	PGD General Mgr II	PGD General Mgr II
20454	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	Professional - Construction
15881	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	Sr Environmental Specialist
22186	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
13185	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
28007	Florida Power & Light Company	FPL Energy, LLC	PGD Leader I	PGD Leader I
13940	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	PGD Leader I
18033	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	Plant Leader II
29144	Florida Power & Light Company	FPL Energy, LLC	PGD Leader III	PGD Leader III
23940	Florida Power & Light Company	FPL Energy, LLC	PGD Principal Engineer (SME)	PGD Engineering Supv
29503	Florida Power & Light Company	FPL Energy, LLC	PGD Tech Services Mgr I	PGD Tech Services Mgr I
22142	Florida Power & Light Company	FPL Energy, LLC	Principal Attorney	Principal Attorney
20052	Florida Power & Light Company	FPL Energy, LLC	Principal Engineer - Power Systems	Transmission Business Mgr
26984	Florida Power & Light Company	FPL Energy, LLC	Principal Financial Analyst	Sr Associate Business Mgr
14227	Florida Power & Light Company	FPL Energy, LLC	Principal Specialist Environmental	Principal Specialist Environmental
24205	Florida Power & Light Company	FPL Energy, LLC	Principal Specialist Environmental	Principal Specialist Environmental
19224	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	Production Mgr I
16889	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	PGD General Mgr II
24515	Florida Power & Light Company	FPL Energy, LLC	Production Mgr I	Production Mgr I
21925	Florida Power & Light Company	FPL Energy, LLC	Programmer Analyst S	Programmer Analyst S
11050	Florida Power & Light Company	FPL Energy, LLC	Programmer Analyst S	Analyst - Wind Farm Optimization
12252	Florida Power & Light Company	FPL Energy, LLC	Project Manager I	Senior Professional - Construction
30066	Florida Power & Light Company	FPL Energy, LLC	Recruiting Supv	Recruiting Supv
14219	Florida Power & Light Company	FPL Energy, LLC	Senior Engineer - Power Systems	Business Mgr FPLE
28010	Florida Power & Light Company	FPL Energy, LLC	Sourcing Specialist I	Sr Business Management Analyst - FPLE
28609	Florida Power & Light Company	FPL Energy, LLC	Sourcing Specialist II	Plant Leader III
24835	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
26366	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
27804	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
25401	Florida Power & Light Company	FPL Energy, LLC	Sr Attorney	Sr Attorney
13466	Florida Power & Light Company	FPL Energy, LLC	Sr Environmental Specialist	Sr Environmental Specialist
30686	Florida Power & Light Company	FPL Energy, LLC	Sr Materials Management Specialist	Senior Sourcing Specialist
26903	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader

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Florida Power Light Company
Utility/Affiliate Employee Transfers
For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

16434	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader
20619	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	PGD Sr Technical Specialist
25168	Florida Power & Light Company	FPL Energy, LLC	Sr PGD Leader	Sr PGD Leader
11836	Florida Power & Light Company	FPL Energy, LLC	System Dispatch Mgr	Director
15146	Florida Power & Light Company	FPL FiberNet, LLC	Mgr of Safety	Director Customer Relations & Marketing
26091	Florida Power & Light Company	FPL FiberNet, LLC	Network Support Specialist S	Network Engineer P
13591	Florida Power & Light Company	FPL FiberNet, LLC	Principal Engineer - Power Systems	Principal Process Analyst
16085	Florida Power & Light Company	FPL FiberNet, LLC	Project Designer II	Associate Project Manager - FiberNet
19057	Florida Power & Light Company	FPL Group, Inc	Sr VP Eng, Constr & Corp Svc	Sr VP Eng, Constr & Corp Svc
12142	Florida Power & Light Company	FPL Group, Inc	Sr VP Nuclear Division	Sr VP Nuclear Division
11616	Florida Power & Light Company	FPL Group, Inc	Sr VP Power Generation Division	Sr VP Power Generation Division
22035	Florida Power & Light Company	WindLogics Inc	IM Systems Manager	CIO WindLogics
19011	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Associate Engineer	Associate Engineer
26819	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Procurement Specialist - FPLE	Sr Procurement Specialist
23205	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Production Tech I	PGD Leader III
10378	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Production Technician I	PGD Leader III
25168	FPL Energy Operating Svcs, Inc	Florida Power & Light Company	Sr. Plant Leader	Sr PGD Leader
21296	FPL Energy Power Mktg. Inc	Florida Power & Light Company	Sr Accountant	HR Proj Mgr/Business Analyst -Job Share
31664	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	Engineer I - Nuclear	Engineer I - Nuclear
20683	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	PGD General Mgr II	PGD General Mgr II
24201	FPL Energy Project Mgmt, Inc	Florida Power & Light Company	Plant Leader I	Sr Business Analyst
25284	FPL Energy Seabrook Station	Florida Power & Light Company	Nuclear Plant Human Resources Manager	Nuclear Plant Human Resources Manager
23081	FPL Energy Seabrook Station	Florida Power & Light Company	Sr Engineering Analyst Nuclear	Engineering Specialist
22809	FPL Energy Seabrook Station	Florida Power & Light Company	Sr Project Mgr Nuclear	Director Nuclear Operations Support
22098	FPL Energy Services, Inc	Florida Power & Light Company	Inside Sales Representative	Energy Serv Consult II
21882	FPL Energy Services, Inc	Florida Power & Light Company	Programmer Analyst S	Business Intelligence Analyst
20014	FPL Energy Services, Inc	Florida Power & Light Company	Sr Business Specialist	Sr Regulatory Affairs Analyst
19904	FPL Energy Services, Inc	Florida Power & Light Company	Sr Business Specialist	Sr Communications Advisor
29828	FPL Energy Services, Inc	Florida Power & Light Company	Telemarketing Sales Representative III	Helper
30253	FPL Energy, LLC	Florida Power & Light Company	Administrative Specialist I - FPLE	Sr Executive Administrative Assistant
11218	FPL Energy, LLC	Florida Power & Light Company	Associate Accountant	Distribution Analyst II
18325	FPL Energy, LLC	Florida Power & Light Company	Associate General Counsel	VP Corp & Ext Affairs
32746	FPL Energy, LLC	Florida Power & Light Company	Attorney - Real Estate	Attorney - Real Estate
17178	FPL Energy, LLC	Florida Power & Light Company	Business Mgr FPLE	Director, Project Development
29851	FPL Energy, LLC	Florida Power & Light Company	Lead Professional - Construction	PGD Tech Services Mgr II
26983	FPL Energy, LLC	Florida Power & Light Company	Manager Quality	Mgr Corp Quality & Bus Process Impr
29194	FPL Energy, LLC	Florida Power & Light Company	PGD Engineer III	Nuc Maint/Technical Training Instructor
29904	FPL Energy, LLC	Florida Power & Light Company	PGD General Mgr I	General Manager Risk & Quality Assessment
31094	FPL Energy, LLC	Florida Power & Light Company	PGD Principal Engineer (SME)	PGD General Mgr II
25995	FPL Energy, LLC	Florida Power & Light Company	PGD Senior Engineer	Sr PGD Leader
17933	FPL Energy, LLC	Florida Power & Light Company	Secretary to the President Subsidiary	Secretary to the President & COO
19262	FPL Energy, LLC	Florida Power & Light Company	Senior Sourcing Specialist	Sourcing Specialist I
24043	FPL Energy, LLC	Florida Power & Light Company	Sourcing Specialist I	Sr Materials Management Specialist
26875	FPL Energy, LLC	Florida Power & Light Company	Sr Business Services Tech FPLE	Business Systems Analyst Aff
23297	FPL Energy, LLC	Florida Power & Light Company	VP Business Management	VP Development

Florida Power Light Company
 Utility/Affiliate Employee Transfers
 For the Year Ended 12/31/07

List Employees earning more than \$30,000 annually transferred from/to the utility from/to an affiliate company.

10226	FPL Energy, LLC	Florida Power & Light Company	VP of Development	VP Finance, Florida Power & Light
10227	FPL Energy, LLC	Florida Power & Light Company	VP Plant Operations and Mgmt	VP Transmission and Substation
10320	FPL Group, Inc	Florida Power & Light Company	VP Marketing & Communications	VP Marketing & Communications

ANALYSIS OF DIVERSIFICATION ACTIVITY
Non-Tariffed Services and Products Provided by the Utility
FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2007

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Miscellaneous Service Revenues - Facility Relocation Work Orders	451	Regulated
Miscellaneous Service Revenues - Job Orders	451	Regulated
Miscellaneous Service Revenues - Qualifying Facilities Interconnection Charges	451	Regulated
Miscellaneous Service Revenues - Temporary Construction Work Orders	451	Regulated
Rent from Electric Utility Plant	454	Regulated
Rent from Pole Attachments	454	Regulated
Reclamation and Salvage Revenue	456	Regulated
Transmission Facilities Use Charges	456	Regulated
Bill Statement Advertising Revenues	456	Regulated
Thermoscan Revenues	456	Regulated
BuildSmart Revenues	456	Regulated
Power Monitoring Revenues	456	Regulated
Inspections Revenue Enhancement	456	Regulated
Quality Power Conditioning Revenues	456	Regulated

Nonutility Property (Account 121)

FLORIDA POWER AND LIGHT
 COMPANY AND SUBSIDIARIES
 Docket No. 080677-EL
 MFR NO. C-31
 ATTACHMENT 01 OF 01
 Page 61 of 67

Company: Florida Power & Light
 For the Year Ended December 31, 2007

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
PROPERTY PREVIOUSLY DEVOTED TO PUBLIC SERVICE:			
1 Dade County-Turkey Point Transmission Right-of-Way (Transferred 1972)	338,275	0	338,275
2 Broward County-Andytown Switching Station (Transferred 1995)	658,345	0	658,345
4 Manatee County-Bradenton U.S. 41 and Buckeye Rd. (Transferred 1986)	286,004	0	286,004
5 Duval/Bradford Counties-Bradford-Duval#2 Right-of-Way (Transferred 1992)	408,648	0	408,648
6 Volusia County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	359,069	0	359,069
7 St. Johns County-Bunnell-St. Johns Right-of-Way (Transferred 1992)	275,447	0	275,447
8 Martin County-Tequesta Substation Site (Transferred 1992)	116,288	0	116,288
9 Flagler County-Bunnell-Angela Right-of-Way (Transferred 1992)	198,581	0	198,581
10 Indian River County-Service Center (Transferred 1999)	109,082	0	109,082
11 Flagler County-Substation Site (Transferred 1999)	553,043	0	553,043
12 Brevard County-Wickham Substation (Transferred 2001)	747,944	0	747,944
13 Brevard County-Eaugallie Section (Transferred 2001)	203,807	0	203,807
14 Palm Beach County-Alexander Substation (Transferred 1996)	198,112	0	198,112
15			
16			
17			
18			
19			
20 OTHER NON-UTILITY PROPERTY:			
21 Dade County-Dade Davis Transm. Right-of-Way at SW 104 St.& 127 Ave.	125,815	0	125,815
22 Dade County-Lot 4, Block 3 LeBlond Subdivision (1)	179,381	(179,381)	0
23 Dade County-Vacant Land adjacent to Miami Central Service Center (2)	600,450	(600,450)	0
24 Broward County-Coral Springs Substation Site (3)	639,847	(639,847)	0
25 Broward County-Harmony Substation Site	1,590,303	0	1,590,303
26 Palm Beach County- Terminal Substation	224,105	0	224,105
27			
28			
29 (1) Classified to 101 Plant in Service. 03/2007			
30 (2) Classified to 101 Plant in Service, now part of Knowlton Substation. 08/2007			
31 (3) Sold a portion of the property and transferred the remaining acreage to 101 in 02/2007.			
32			
33 MINOR ITEMS PREVIOUSLY DEVOTED TO PUBLIC SERVICE:	771,462	(48,882)	722,780
34 Sales of Land & Land Rights			
35 Transfer from 101 to 121	0		
36 Transfer from 121 to 105	0		
37 Transfer from 105 to 121	0		
38 Total	0		
39			
40			
41 MINOR ITEMS - OTHER NONUTILITY PROPERTY:	111,917	0	111,917
42			
43			
44			
TOTALS:	8,695,925	(1,468,360)	7,227,565

Number of Electric Department Employees

*Florida Power & Light Company
For the Year Ended December 31, 2007*

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/2007
2. Total Regular Full-Time Employees	10,311
3. Total Part-Time and Temporary Employees	226
4. Total Employees	10,537

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) – Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions – Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) – For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) – Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(a) Miscellaneous Amortization - Account 425:	0
2		
3	(b) Miscellaneous Income Deductions - Account 426:	
4		
5	Donations - Account 426.1	
6		
7	FPL Foundation, Inc.	0
8		
9	Miscellaneous	1,880,362
10		
11	Total Account 426.1	1,880,362
12		
13	Life Insurance - Account 426.2	0
14		
15	Penalties - Account 426.3	1,810
16		
17	Expenditures for Certain Civic, Political and Related Activities - Account 426.4	
18		
19	Salary and expenses of FPL employees in connection with legislative matters	1,086,633
20		
21	Lobbying Expenses	6,633,803
22		
23	Professional Services	22,860
24		
25	Executive Stock Incentives - Below the Line	599,895
26		
27	Total Account 426.4	8,343,191
28		
29	Other Deductions - Account 426.5	
30		
31	Community Services	3,240,347
32		
33	Civic and Social Club Dues	20,400
34		
35	Disallowed Hurricane Restoration Costs	0
36		
37	Miscellaneous	218,133
38		
39	Total Account 426.5	3,478,880
40		
41	(c) Interest on Debt to Associated Companies - Account 430:	0

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

- (a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- (b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.
- (c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- (d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	(d) Other Interest Expense - Account 431:	
2		
3	Customer Deposits*	30,313,806
4		
5	Plant Scherer Joint Ownership Billing Agreement (Various Rates)	110,220
6		
7	St. Johns River Power Park- Purchase Power Agreement (Various Rates)	17,824
8		
9	Wholesale Revenues Subject to Refund (Various Rates)	593,719
10		
11	Retail Revenues Subject to Refund (Various Rates)	53,000
12		
13	Promissory Notes (Various Rates)	0
14		
15	Commercial Paper (Various Rates)	15,490,722
16		
17	IRS Audits	0
18		
19	Other Tax Audits (Various Rates)	28,220
20		
21	Credit Line Commitment Fees (Various Rates)	2,202,568
22		
23	Audits - FMPA and OUC	188,741
24		
25	Margin Collateral Deposit	2,673
26		
27	Interest on Sales Tax	5,764
28		
29	Interest on Property Tax - Okeechobee County	89,755
30		
31	Interest Expense Due from FPL-NED to FPL Energy Seabrook (Tariff Billings)	1,148
32		
33	Miscellaneous	14,522
34		
35	Total Account 431	49,113,683
36		
37		
38		

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

**Florida Power & Light Company
 For the Year Ended December 31, 2007**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.		
<p>(a) Miscellaneous Amortization (Account 425) -- Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions -- Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>		
Line No.	Item (a)	Amount (b)
1 2 3 4	*Non-residential customers with cash deposits who have had 23 months or more of continuous service and have maintained a prompt payment record during the last 12 months are entitled to receive interest at the simple rate of 7% per annum. All other customers with cash deposits receive interest at the simple rate of 6% per annum.	

BUDGETED AND ACTUAL IN-SERVICE COSTS OF NUCLEAR POWER PLANT

Company: Florida Power & Light
For the Year Ended December 31, 2007

[Section (8)(f)]

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

Item

Plant Name: Turkey Point 6 & 7

1
2
3
4
5
6

	Actual Costs as of December 31, 2007	Remaining Budgeted Costs To Complete Plan		Total Estimated Cost of Plant		Estimated Cost Provided in the Petition for Need determination	
		Low Range	High Range	Low Range	High Range	Low Range	High Range
Site Selection	\$ 6,551,650	\$ (127,529)	\$ (127,529)	\$ 6,424,121	\$ 6,424,121	\$ 8,000,000	\$ 8,000,000
Pre-Construction	\$ 2,533,265	\$ 464,042,614	\$ 464,042,614	\$ 466,575,879	\$ 466,575,879	\$ 465,000,000	\$ 465,000,000
Construction	\$ -	\$ 8,149,000,000	\$ 12,124,000,000	\$ 8,149,000,000	\$ 12,124,000,000	\$ 8,149,000,000	\$ 12,124,000,000
AFUDC	\$ 113,074	\$ 3,460,886,926	\$ 5,159,886,926	\$ 3,461,000,000	\$ 5,160,000,000	\$ 3,461,000,000	\$ 5,160,000,000
Total	\$ 9,197,989	\$ 12,073,802,011	\$ 17,747,802,011	\$ 12,083,000,000	\$ 17,757,000,000	\$ 12,083,000,000	\$ 17,757,000,000

Notes:

Estimated costs based on FPL's need determination filing. Total project cost estimate has not been developed at this time.
AFUDC is actual cost through December 31, 2007. Remaining budgeted and total estimated AFUDC is an estimated value.
Remaining to go budget adjustment in site selection for project staffing.

Budgeted and Actual In-Service Costs of Nuclear Power Plant

Company: Florida Power & Light
For the Year Ended December 31, 2007

[Section (B)(f)]

Report the budgeted and actual costs as compared to the estimated in-service costs of the proposed power plant as provided in the petition for need determination or revised estimate as necessary. Per Rule 25-6.0423(8)(f)

Item	Actual Costs as of December 31, 2007: Account 183.705 (a)	Remaining Budgeted Costs to Complete Plant:	Total Estimated Cost of Plant	Estimated Cost provided in the Petition for Need Determination (or revised estimate as necessary)
Plant Name: Turkey Point 1 & 2 Uprate				
Site Selection	\$0	\$0	\$0	\$0
Pre-Construction	\$0	\$0	\$0	\$0
Construction	\$8,624,516 (a)	\$1,381,247,878 (a)	\$1,389,872,394 (b)	\$1,446,304,000
AFUDC	\$0	\$20,305,614	\$20,305,614 (c)	\$351,696,000
Total	\$8,624,516	\$1,401,553,492	\$1,410,178,008	\$1,798,000,000

Notes:

- (a) The costs associated with the uprate project were included in Account 183, Preliminary Survey and Investigation Charges for the period July 2007 through December 2007. On January 7, 2008, the Commission issued Order No. PSC-08-0021-FOF-EI approving FPL's need determination for the uprates. In that Order the Commission determined that Rule No. 25-6.0423, F.A.C. is applicable to the costs of the expansion of the Turkey Point and St. Lucie Nuclear Power Plants (uprate project). As a result of the issuance of this Order, in January 2008 these costs were transferred to Construction Work in Progress (CWIP) account 107 and carrying charges began accruing. The "Remaining Budgeted Costs to Complete Plant" include CWIP charges less the reclassification of Account 183.705.
- (b) FPL has revised its non-binding cost estimate to reflect reductions primarily related to reimbursement of the share of costs for which the St. Lucie 2 participants are responsible. (While the participants have indicated informally that they intend to take their respective shares of the Uprate Project output, they have not yet made a final election. If the participants decide not to take their respective shares, FPL will adjust these amounts to obtain recovery as part of the true-up including interest). The Company continues to evaluate the costs associated with this project. As activities are more clearly defined the Company will make any necessary revisions to the original cost estimate.
- (c) FPL has also revised its non-binding cost estimate to remove AFUDC that was originally projected beyond 2009 but is unnecessary now that FPL was approved to recover the Uprate Project costs through the NPPCR.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO.: 080677-EI

EXPLANATION: Provide the following statistical data for the company,
 by calendar year for the most recent 5 historical years.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/08
 Witness: Dr. Rosemary Morley, James A. Keener,
 Michael G. Spoor

Line No.	(1)	(2) Year	(3) Year	(4) Year	(5) Year	(6) Year	(7) Average Annual Growth Rate
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1 NOTE: For Historic Test Year Ended 12/31/08, please refer to MFR C-34 Historic contained in the 2010 Test Year MFR Schedules.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES
 DOCKET NO. 080677-EI

EXPLANATION:
 FOR TEST YEAR FUNCTIONALIZED O & M EXPENSES,
 PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 PRIOR YEAR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 WITNESS: Kim Ousdahl, Dr. Rosemary Morley,
 Robert E. Barrett, Jr.

LINE NO.	(1) FUNCTION	(2) PRIOR YEAR TOTAL COMPANY PER BOOKS	(3) O & M ADJUSTMENTS (A)	(4) ADJUSTED TEST YEAR O & M	(5) (\$000) 2008 BASE YEAR ADJUSTED O & M	(6) COMPOUND MULTIPLIER	(7) PRIOR YEAR BENCHMARK (5) X (6)	(8) UNADJUSTED BENCHMARK VARIANCE	(9) UNADJUSTED BENCHMARK VARIANCE EXCLUDING (B)	(10) ADJUSTED BENCHMARK VARIANCE
1										
2	PRODUCTION - STEAM	1,679,073	1,553,450	125,624	136,426	1.088790	148,539	(22,916)	0	(22,916)
3										
4	PRODUCTION - NUCLEAR	594,930	202,339	392,590	348,643	1.088790	379,599	12,991	500	12,491
5										
6	PRODUCTION - OTHER	3,689,303	3,610,215	79,088	53,897	1.088790	58,683	20,406	0	20,406
7										
8	POWER SUPPLY	1,152,068	1,145,465	6,603	5,887	1.088790	6,192	411	0	411
9										
10	TRANSMISSION	83,848	21,081	42,767	32,775	1.116055	36,579	6,189	0	6,189
11										
12	DISTRIBUTION	271,408	5,990	265,418	254,995	1.116055	284,588	(19,171)	0	(19,171)
13										
14	CUSTOMER ACCOUNTS	159,142	273	158,870	124,262	1.116055	138,683	20,186	0	20,186
15										
16	CUSTOMER SERVICE & INFORMATION	101,011	84,407	16,604	14,302	1.116055	15,962	642	0	642
17										
18	SALES EXPENSES	27,737	0	27,737	18,585	1.116055	20,742	6,995	0	6,995
19										
20	ADMINISTRATIVE & GENERAL	353,560	21,530	332,030	340,402	1.116055	379,907	(47,877)	244	(48,121)
21										
22	TOTAL	8,092,081	6,644,750	1,447,331	1,329,974		1,469,474	(22,143)	744	(22,887)
23										
24										
25										
26										
27	NOTES:									
28	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES									
29	WITH FPL'S LAST RATE CASE, DOCKET NO. 830465-EI, ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL, AND TRANSMISSION OF ELECTRICITY									
30	BY OTHERS. ALSO FPL NED EXPENSES HAVE BEEN EXCLUDED.									
31	(B) THE ADJUSTMENTS IN COLUMN (9) REFLECT THE PROPER TREATMENT OF INCREMENTAL NUCLEAR UPRATE COSTS WHICH ARE RECOVERABLE UNDER THE NUCLEAR									
32	RECOVERY RULE, RULE NO. 25-6.0423.									
33										

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST
 YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 HISTORICAL YEAR ENDED 12/31/08
 PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.:080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	STEAM POWER - FUEL - OIL, GAS & COAL	1,530,680	
3	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -	4,163	
4	STEAM POWER - MISC - ADDITIONAL SECURITY	1,192	
5	STEAM POWER - EMISSION ALLOWANCES - ECRC -	0	
6	STEAM POWER - MAINT OF STRUCTURES - ECRC -	1,031	
7	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	2,597	
8	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	420	
9	PRODUCTION - STEAM	1,540,083	
10			
11	NUCLEAR POWER - NUCL FUEL EXP - BURNUP CHARGE LEASED	141,019	
12	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS	21,828	
13	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	32,904	
14	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	0	
15	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	0	
16	NUCLEAR POWER - STEAM EXPENSES - ECRC -	0	
17	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	39	
18	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	1,773	
19	NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC -	0	
20	PRODUCTION - NUCLEAR	197,563	
21			
22	OTHER POWER - FUEL - OIL, GAS & COAL	3,408,149	
23	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -	826	
24	OTHER POWER - ADDITIONAL SECURITY	48	
25	OTHER POWER - MAINT OF STRUCTURES - ECRC -	44	
26	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -	557	
27	OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -	404	
28	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	198,763	
29	OTHER POWER - OTHER EXPENSES - DEFERRED CAPACITY	(4,357)	
30	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	(5,558)	
31	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	8,882	
32			
33	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
34	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
35	TOTALS MAY NOT ADD DUE TO ROUNDING.		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST
 YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	PRODUCTION - OTHER	3,607,758	
3			
4	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	554,786	
5	OTHER POWER - UPS CAPACITY CHGS -	590,678	
6	OTHER POWER - SJRPP CAP - -88TSR	(62,888)	
7	POWER SUPPLY	1,082,577	
8			
9	TOTAL PRODUCTION	6,427,981	
10			
11	TRANS EXPENSE BY OTHERS FPL SALES -	4,355	
12	TRANS EXP - INTERCHANGE RECOVERABLE	391	
13	TRANS EXP - MAINT OF STATION EQUIP - ECRC -	804	
14	TRANSMISSION	5,550	
15			
16	DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	241	
17	DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR	2,682	
18	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,086	
19	DISTRIBUTION	5,990	
20			
21	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	273	
22	CUSTOMER ACCOUNTS	273	
23			
24	CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	12,214	
25	CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	65,566	
26	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	3,265	
27	CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	3,362	
28	CUSTOMER SERVICE & INFORMATION	84,407	
29			
30	SALES EXPENSES	0	
31			
32	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
33	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
34	TOTALS MAY NOT ADD DUE TO ROUNDING.		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION:
 PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO TEST
 YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
 _____ PROJECTED TEST YEAR ENDED 12/31/10
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09
 _____ HISTORICAL YEAR ENDED 12/31/08
 _____ PROJ. SUBSEQUENT YR ENDED 12/31/11

DOCKET NO.: 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION (A)	(2) ADJUSTMENT (\$000)	(3) EXPLANATION (B)
1			
2	A&G EXP - OFFICE SUPPLIES AND EXPENSES	314	
3	A&G EXP - ADMINISTRATION FEES - FREC	125	
4	A&G EXP - EXPENSES TRANSFERRED - FREC	(451)	
5	A&G EXP - SERVICING FEES - FREC	326	
6	A&G EXP - STORM DEFICIENCY RECOVERY	451	
7	A&G EXP - INJURIES & DAMAGES - CPRC	(13)	
8	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	95	
9	A&G EXP - EMP PENSIONS & BENEFITS - ECRC	67	
10	A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,123	
11	A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	16,482	
12	A&G EXP - MISC GENERAL EXPENSES	1,706	
13	MISC GENERAL EXPENSES - FREC	100	
14	A&G EXP - RENTS - ECCR	0	
15	A&G EXP - MAINTENANCE OF GENERAL PLANT	22	
16	ADMINISTRATIVE & GENERAL	21,348	
17			
18	TOTAL ADJUSTMENTS	6,545,549	
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32	NOTES: A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY.		
33	B) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS.		
34	TOTALS MAY NOT ADD DUE TO ROUNDING.		

SUPPLEMENTAL 2009 MFR SCHEDULES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

DOCKET NO. 080677-EI

EXPLANATION:
PROVIDE ADJUSTMENTS TO BENCHMARK YEAR O&M
EXPENSES RELATED TO EXPENSES RECOVERABLE
THROUGH MECHANISMS OTHER THAN BASE RATES.

TYPE OF DATA SHOWN:

Proj. Supplemental Yr Ended 12/31/09

Prior Year Ended ____/____/____

Historical Test Year Ended ____/____/____

WITNESS: Kim Ousdahl

LINE NO.	(1) FUNCTION	(2) BENCHMARK YEAR ACTUAL O&M (\$000)	(3) ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES (\$000)	(4) BENCHMARK YEAR ADJUSTED O & M (\$000)
1	PRODUCTION - STEAM	\$ 136,426	\$ 0	136,426
2	PRODUCTION - NUCLEAR	348,643	0	348,643
3	PRODUCTION - OTHER	53,897	0	53,897
4	OTHER POWER SUPPLY	5,887	0	5,887
5	TRANSMISSION	98,680	-65,905 (A,B)	32,775
6	DISTRIBUTION	254,995	0	254,995
7	CUSTOMER ACCOUNTS	124,262	0	124,262
8	CUSTOMER SERVICE AND INFORMATION	14,302	0	14,302
9	SALES EXPENSES	18,585	0	18,585
10	ADMINISTRATION & GENERAL	480,702	-120,300 (C)	340,402
11				
12				
13	TOTAL	\$ 1,516,179	\$ -186,205	\$ 1,329,974

NOTE:

A) THE RTO TRANSMISSION EXPENSES OF \$59 MILLION INCLUDED IN THE FILED 2006 BENCHMARK O&M WAS REMOVED SINCE THE 2005 RATE CASE ORDER NO. PSC-05-0902-S-EI STIPULATED THAT FPL WOULD BE PERMITTED CLAUSE RECOVERY OF SUCH COSTS.

B) IN OUR 2009 BASE RATE FILING, FPL NED O&M EXPENSES ARE EXCLUDED FROM THE O&M BENCHMARK MFR.

C) THE STORM ACCRUAL EXPENSES OF \$120.3 MILLION INCLUDED IN THE FILED 2006 BENCHMARK O&M WAS REMOVED SINCE THE 2005 ORDER STATED THAT FPL WILL SUSPEND ITS CURRENT ACCRUAL TO THE STORM RESERVE EFFECTIVE JANUARY 1, 2008.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

Witness: Kim Ousdahl, J.A. Stall, George K. Hardy,
 James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) FUNCTION	(2) PRIOR YEAR 2009 TOTAL COMPANY PER BOOKS	(3) 2009 O&M EXPENSE ADJUSTMENTS (A)	(4) 2009 ADJUSTED O&M EXPENSES (2) - (3)	(5) 2009 ADJUSTED BENCHMARK	(6) 2009 ADJUSTED BENCHMARK VARIANCE (4) - (5)	(7) REASON FOR VARIANCE (SEE SUPPORTING SCHEDULE)
1							
2	PRODUCTION - STEAM	\$1,679,073	\$1,553,450	\$125,623	\$148,539	(\$22,916)	(1)
3							
4	PRODUCTION - NUCLEAR	594,930	202,839	392,091	379,599	12,491	(2)
5							
6	PRODUCTION - OTHER	3,689,303	3,610,215	79,088	58,683	20,406	(3)
7							
8	POWER SUPPLY	1,152,088	1,145,465	6,603	6,192	411	(4)
9							
10	TRANSMISSION	63,848	21,081	42,767	36,579	6,189	(5)
11							
12	DISTRIBUTION	271,408	5,990	265,418	284,588	(19,171)	(6)
13							
14	CUSTOMER ACCOUNTS	159,142	273	158,869	138,683	20,186	(7)
15							
16	CUSTOMER SERVICE & INFORMATION	101,011	84,407	16,604	15,962	642	(8)
17							
18	SALES EXPENSES	27,737	0	27,737	20,742	6,995	(9)
19							
20	ADMINISTRATIVE & GENERAL	353,560	21,774	331,786	379,907	(48,121)	(10)
21							
22	TOTAL	\$8,092,080	\$6,645,494	\$1,446,586	\$1,489,474	(\$22,888)	
23							
24							
25	NOTES:						
26	(A) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFR C-3 AND C-38, THE FOLLOWING ITEMS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT						
27	WITH FPL'S LAST RATE CASE, DOCKET NO. 830465-EI, ORDER NOS. 13537, 13948, 13948-A, AND 14005: NON-RECOVERABLE FUEL, AND TRANSMISSION OF ELECTRICITY BY OTHERS.						
28	ALSO FPL NED EXPENSES HAVE BEEN EXCLUDED.						
29							
30	(B) TOTALS MAY NOT ADD DUE TO ROUNDING						

O & M BENCHMARK VARIANCE BY FUNCTION

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	X Prof. Supplemental Yr Ended 12/31/09 Prior Year Ended / / Historical Test Year Ended / /
DOCKET NO.: 080677-EI	(\$000)	Witness: Kim Ousdahl, J.A. Stall, George K. Hardy, James A. Keener, Marlene M. Santos, Michael G. Spoor
LINE NO.	VARIANCE (1)	REASON FOR VARIANCE (2)

1 (1) PRODUCTION - STEAM See Note (3) PRODUCTION - OTHER below.

2 (2) PRODUCTION - NUCLEAR Regulatory Commitments:
 (1) The NRC has significantly increased the fees FPL must pay as a result of the nuclear units being regulated by the NRC resulting in several million dollars of incremental costs compared to 2006.
 3
 4
 5
 6
 7 Long-Term Infrastructure Investment:
 (1) FPL has experienced a significant increase in the cost for competitive labor with the payroll escalation at 4% per year, in order to retain necessary talent given the shortage of qualified nuclear professionals in the industry. This has resulted in millions of dollars of incremental costs compared to 2006.
 8
 9
 10 (2) The primary driver of increased costs in the area of availability improvements is the addition of the Turkey Point Excellence project, which commenced in 2007. This project was not in place in 2006 and represents millions of dollars of incremental costs in 2009.
 11
 12 (3) Operational projects that focus on plant material condition, equipment reliability, and backlog reduction also are incurring millions of dollars of additional costs relative to 2006.
 13
 14
 15 (3) PRODUCTION - OTHER The cost drivers of the \$20.4 million Production Other variance are:
 16 (1) \$14.9 million for the operating and maintenance expenses for new combustion turbine generating capacity added to the fossil fleet after 2006 (Turkey Point Unit 5 in 2007 and West County Units 1 & 2 in 2008), and
 17 (2) the balance of the increase is work identified through condition based maintenance to repair, refurbish and overhaul plant equipment, to sustain the reliability and availability of the fossil fleet, led by work at Putnam, Ft. Lauderdale, Manatee, Ft. Myers and Sanford in 2009.
 18
 19 Note: FPL's fossil fleet is managed at a portfolio level of both Production Steam and Production Other units. At the portfolio level for 2009, FPL is under the benchmark by (\$2.5) million.
 20
 21
 22 (4) POWER SUPPLY See Note (5) TRANSMISSION below.
 23
 24
 25 (5) TRANSMISSION The primary cost drivers of the variance are regulatory commitments that include telecommunication/software license and increased staffing required by NERC for System Control Center (SCC), training, certification and re-certification programs, that support continuing compliance with reliability standards, vegetation management expenditures required to comply with NERC standard FAC 003-1, and the pole inspection program and storm hardening required by the FPSC. Additional condition assessment and life extension activities on aging infrastructure, and Transmission and Performance Diagnostic Center (TPDC) initiatives to perform real time statistical analysis of equipment performance, also contribute to the increase in O&M expenditures required in 2009.
 26
 27
 28
 29 Note: Power Supply and Transmission variances are combined for the purposes of this variance explanation.
 30
 31
 32 (6) DISTRIBUTION Not applicable.
 33
 34
 35
 36

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of operation and maintenance expense by
 function for the test year, the benchmark year and the variance.
 For each functional benchmark variance, provide the reason(s)
 for the difference.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 080677-EI

(\$000)

Witness: Kim Ousdahl, J.A. Stall, George K. Hardy,
 James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) VARIANCE	(2) REASON FOR VARIANCE
1		
2		
3		
4	(7) CUSTOMER ACCOUNTS	(1) Deteriorating economic conditions since 2006 have had a significant impact on uncollectible expense. As a result, higher uncollectible expense accounts for most of the variance.
5		
6		(2) Due to higher uncollectible expense driven by the deteriorating economic conditions, credit and collections activities were increased to mitigate the rise in uncollectible expense. These activities include increased back office and field collection staffing, professional services, administration costs, materials and supplies.
7		
8		
9		(3) Continued investment in AMI also accounts for some of the variance. FPL plans to deploy 170,000 smart meters in 2009, an activity that was not present in 2006. This project will have long-term benefits for our customers.
10		
11		(4) Increases in meter reading expense due primarily to higher salaries and higher vehicle mileage cost accounts for a portion of the variance. In order to keep up with market conditions it was necessary to increase the starting salaries for FPL's meter readers. In addition, FPL meter readers drive approximately 4,000,000 miles annually. The mileage reimbursement rate has increased by 46% from 2006. This is significantly higher than the average inflation plus customer growth rate.
12		
13		
14		
15		(5) Call volume to our care centers continues to grow and is projected to increase by more than 340,000 calls in 2009 from 2006. This represents an increase of 4%, higher than the customer growth rate of 2.5%. In response to this increasing call volume, FPL instituted a strategy in 2006 that is very beneficial to our customers. FPL worked with a third party vendor to establish a call center in El Paso, Texas. By establishing this care center, FPL's call handling capability was enhanced with a level of business continuity and system flexibility that will help ensure our customers will be able to contact us even during the most difficult times such as hurricanes. In addition to increasing call volume and establishing our third care center, starting salaries were increased for our entry-level care center representatives in 2006 to keep up with market conditions. These initiatives represent several million dollars in incremental O&M compared to 2006.
16		
17		
18		
19		
20		
21		(6) In response to the active 2004 and 2005 storm seasons and efforts to continue to improve customer interactions, FPL created dedicated teams for disaster readiness and customer advocacy activities. Our disaster readiness group has focused on process improvements identified after the 2004 and 2005 storm seasons, including initiating a customer service mutual assistance program with other utilities, developing a resource allocation tool designed to minimize storm impact to customers in non-affected areas and improvements to our outage communications system. The customer advocacy group is focused on improving customer satisfaction through statistical analysis of complaints, proactively contacting dissatisfied customers to identify opportunities for process improvements and providing improved service to the agencies that assist our low and fixed income customer segments.
22		
23		
24		
25		
26		
27		
28	(8) CUSTOMER SERVICE & INFORMATION	This variance is driven by an increase in dedicated resources to improve safety, quality and operational excellence. Key management personnel developed a strategic safety plan which included detailed incident analysis and reporting, enhanced communications, recognition and implemented policy changes. Customer Service was able to reduce OSHA injuries by 24% in 2008 when compared to 2006. In addition, a new quality and operational excellence organization was formed to manage Customer Service Six Sigma efforts and drive process and productivity improvements in Customer Service.
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30		
31		
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of Data Shown:
 Proj. Supplemental Yr Ended 12/31/09
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

DOCKET NO.: 080677-EI

(\$000)

Witness: Kim Ousdahl, J.A. Stall, George K. Hardy,
 James A. Keener, Marlene M. Santos, Michael G. Spoor

LINE NO.	(1) VARIANCE	(2) REASON FOR VARIANCE
1		
2	(9) SALES EXPENSES	The increase from 2006 reflects an increase in sales of customer programs including power monitoring, thermal scan and performance contracting. Revenues from these activities are \$31.7 million in 2009. Since revenues more than offset expenses, these activities reduce FPL's revenue requirements and thus benefit customers.
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6	(10) ADMINISTRATIVE & GENERAL	Not applicable.
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE
 EXPANSION FACTOR FOR THE TEST YEAR.

TYPE OF DATA SHOWN:
 PROJ. SUPPLEMENTAL YR ENDED 12/31/09

DOCKET NO. 080677-EI

WITNESS: Kim Ousdahl

LINE NO.	(1) DESCRIPTION	(2) PERCENT
1		
2	REVENUE REQUIREMENT	1.00000
3		
4	REGULATORY ASSESSMENT RATE	0.00072
5		
6	BAD DEBT RATE	0.00270
7		
8	NET BEFORE INCOME TAXES	0.99658
9		
10	STATE INCOME TAX RATE	0.05500
11		
12	STATE INCOME TAX	0.05481
13		
14	NET BEFORE FEDERAL INCOME TAX	0.94177
15		
16	FEDERAL INCOME TAX RATE	0.35000
17		
18	FEDERAL INCOME TAX	0.32962
19		
20	REVENUE EXPANSION FACTOR	0.61215
21		
22	NET OPERATING INCOME MULTIPLIER	1.63359
23		
24		
25	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.	
26		

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-1