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October 28, 2009

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-VIA HAND DELIVERY -

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket Nos. 080677-EI and 090130-EI

Dear Ms. Cole:

I am enclosing for filing in the above referenced dockets the original, executed affidavit of Christopher A. Bennett, which is Appendix 3 to Florida Power & Light Company's document titled "Review of FPL Corporate Aviation Flights", filed on October 7, 2009. A copy of the affidavit was included with the October 7 filing.

If there are any questions regarding this transmittal, please contact me at 561-304-5226.

Sincerely,


Jessica Cano

Enclosure

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by)
Florida Power & Light Company)

Docket No: 080677-EI

In re: 2009 depreciation and dismantlement)
study by Florida Power & Light Company)

Docket No. 090130-EI

STATE OF FLORIDA)
)
COUNTY OF PALM BEACH)

AFFIDAVIT OF CHRISTOPHER A. BENNETT

BEFORE ME, the undersigned authority, personally appeared Christopher A. Bennett, who, being first duly sworn, deposes and says:

1. My name is Christopher A. Bennett. I currently serve as Executive Vice President & Chief Strategy, Policy & Business Process Improvement Officer for FPL Group. I have personal knowledge of the matters stated in this affidavit.

Complete List of Corporate Aircraft Flights (January 1, 2006 – July 31, 2009)

2. In response to a request from the Florida Public Service Commission, FPL is filing a list of all corporate aircraft flights during the time frame of January 1, 2006 through July 31, 2009, plus additional 2005 and 2004 flights that are necessary to include for purposes of providing a complete, sequentially numbered list. This list is provided as Attachment I to this affidavit. To the best of my knowledge and belief based on reviews of the flight records, this list is accurate and complete.

3. As reflected in the footnote on the list of corporate aircraft flights, where a trip is noted as "completed," it indicates that a flight actually took place. No flights took place where any trip is noted as "not completed." The category of "not completed" includes subcategories for flight planning purposes such as for reserving aircraft, maintenance unavailability and flight cancellations.

4. This list refers to corporate aircraft by tail numbers. These tail numbers tie to the following aircraft:

N1128B: Falcon 2000 Jet
N346XL: Cessna Citation XL Jet
N868XL: Cessna Citation XL Jet
N197J: Agusta 109 Power Helicopter
N298R: Agusta 109 Power Helicopter

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In order to provide a complete, sequentially numbered list, the document includes tail numbers of aircraft not owned or no longer owned by FPL, including: N118RH, N261PA, N44HH, N805LX, N812GJ, N868JT and N877DM.

5. FPL's Internal Auditing department (IA) tested the accuracy of the data related to fixed-wing flights in the list provided as Attachment I by tracing the tail number, trip number, and flight date to passenger manifests and flight logs documented with Bates numbers FPL160546 through FPL162043. These passenger manifests and flight logs were provided to the Commission as part of Exhibit 481. To facilitate further review by the Commission, IA documented the Bates number for "Completed" fixed-wing flights during the period January 1, 2006 through July 31, 2009. As a result of these procedures, IA noted minor discrepancies (e.g. transposition errors) on the handwritten manifest and documented the appropriate information in the "Comments" field. In addition, IA noted two exceptions involving manifests. One manifest, for trip number 5395, was made available to the Commission Staff in discovery as FPL161074-161075 but, due to a clerical error, it was not included in Exhibit 481. Additionally, the manifest for trip number 4801 was inadvertently omitted. The passenger manifests and flight logs for these two trips are being provided separately to the Commission as part of FPL's October 7, 2009 filing.

6. IA also tested the completeness of 2008 fixed-wing flights included in the list provided as Attachment I to the Affidavit of Christopher A. Bennett by comparing the trip numbers to the Flight Operations System (FOS), which is used to accumulate information ultimately used to calculate the appropriate allocation of aircraft costs. IA then traced the flight hours in FOS to the maintenance records in total for the year 2008. These maintenance records document the flight hours logged on the Hobbs meters in the fixed-wing aircraft. The Hobbs meters are activated when an aircraft's wheels lift off the runway and are deactivated when the aircraft touches down on landing, thereby measuring the hours that the aircraft is actually in flight. As a result of these procedures, IA noted that the flight hours per the Flight Operations System agreed with the maintenance records, with an immaterial difference of less than 1% of approximately 1,040 total 2008 flight hours for the fixed-wing aircraft.

Assignment of Occupied Seat Miles (OSM) to FPL

7. FPL conducted a review of flights that were identified by Bates number by Commissioner Skop and others at the FPL Rate Case Hearing on September 16 and 17, 2009, to determine whether occupied seat miles associated with the passengers on those flights were appropriately assigned to FPL. I personally participated in this review and have personal knowledge of its results. The review is summarized in a report which is provided as Attachment III to this affidavit.

8. Attachment II presents data for 2008 first, followed by data for 2006, 2007 and 2009. This is because 2008 data were used as the basis for projecting aviation costs in the 2010 and 2011 test years, whereas the 2006, 2007, and 2009 data were not. Moreover, because FPL's rates were fixed for the period from 2006 through 2009 by the 2005 Stipulation Settlement, the allocation of aviation costs in 2006, 2007 and 2009 has had no impact on rates that customers

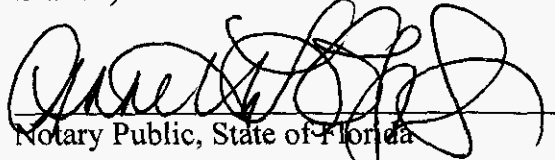
have paid or will pay. Because of the role of 2008 in projecting aviation costs for the 2010 and 2011 test years, FPL extended the scope of its review to all flights within 2008.

9. Based on the review summarized in Attachment II, I conclude that the assignment of OSM to FPL in 2008 was substantially accurate and provided a reasonable basis for projecting the allocation of Aviation expenses in the 2010 and 2011 test years. The review identified a limited number of revisions to where OSM should have been assigned to an entity other than FPL and vice versa, representing approximately 1.8% of total 2008 OSM. This 1.8% is comprised of a 0.8% adjustment due to the review of the flights identified by Commissioner Skop and others at the hearing and an additional 1.0% adjustment as a result of FPL's additional review of 2008. These revisions would reduce the forecasted 2010 FPL aviation cost allocation from approximately \$7.6 million to approximately \$7.4 million. These revisions would reduce the forecasted 2011 FPL aviation cost allocation from approximately \$7.8 million to approximately \$7.5 million.

10. Affiant says nothing further.


Christopher A. Bennett

SWORN TO AND SUBSCRIBED before me this 7 day of October 2009, by Christopher A. Bennett, who is personally known to me or who has produced personally known (type of identification) as identification and who did take an oath.


Notary Public, State of Florida

My Commission Expires:

