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EXHIBIT B

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REDACTED

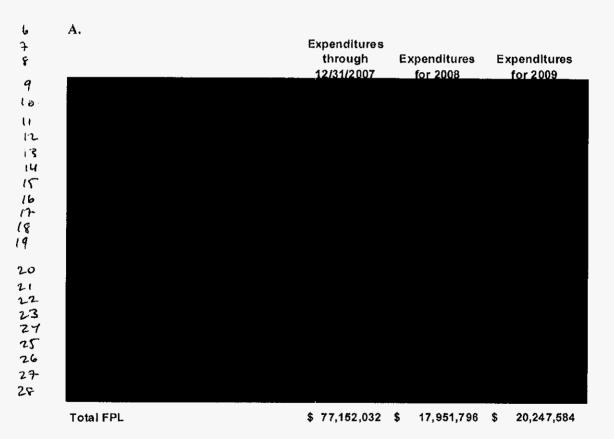
Q.
Please refer to FPL's response to Staff's First Data Request No. 1. The response provides the date and amount of each received SNF reimbursement as a result of the Settlement Agreement. Please explain specifically to what expenditures each reimbursement relates. Please explain FPL's accounting treatment for the reimbursements.

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The reimbursements for St. Lucie costs represent FPL's portion of such costs (i.e. net of participant owners amounts).

Amounts recovered from the U.S. Government under the Settlement Agreement were recorded as an offsetting credit to the Capital (CWIP, or Plant in Service) and operating expense (O&M, Depreciation Expense, Property Tax Expense) accounts that were used to record the original expenditures. Beginning in 2010, reimbursable expenditures are charged to a receivable account as costs are incurred.

DOCUMENT NUMBER - DATE

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