Docket No. 170009-EI: Nuclear Cost Recovery Clause.

Florida Power & Light Company

Turkey Point Units 6 & 7

Witness: Direct Testimony of ILIANA H. PIEDRA,

Appearing on behalf of the staff of the Florida Public Service Commission

Date Filed: June 20, 2017

1	BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2	COMMISSION STAFF
3	DIRECT TESTIMONY OF ILIANA H. PIEDRA
4	DOCKET NO. 170009-EI
5	June 20, 2017
6	Q. Please state your name and business address.
7	A. My name is Iliana H. Piedra. My business address is 3625 N.W. 82nd Ave., Suite
8	400, Miami, Florida, 33166.
9	Q. By whom are you presently employed and in what capacity?
10	A. I am employed by the Florida Public Service Commission (FPSC or Commission)
11	as a Professional Accountant Specialist in the Office of Auditing and Performance
12	Analysis.
13	Q. Briefly review your educational and professional background.
14	A. I received a Bachelor of Business Administration degree with a major in
15	accounting from Florida International University in 1983. I am also a Certified Public
16	Accountant licensed in the State of Florida. I have been employed by the FPSC since
17	January 1985.
18	Q. Please describe your current responsibilities.
19	A. My responsibilities consist of planning and conducting utility audits of manual
20	and automated accounting systems for historical and forecasted data.
21	Q. Have you presented testimony before this Commission or any other
22	regulatory agency?
23	A. Yes. I filed testimony in the City Gas Company of Florida's rate case, Docket No.
24	940276-GU, the General Development Utilities, Inc. for the Silver Springs Shores
25	Division in Marion County and the Port Labelle Division in Glades and Hendry Counties

- 1 rate cases in Docket Nos. 920733-WS and 920734-WS, the Florida Power & Light
- 2 | Company's storm cost recovery case in Docket No. 041291-EI, the Embarg's storm cost
- 3 | recovery case in Docket No. 060644-TL, the K W Resort Utilities Corp. rate cases in
- 4 Docket Nos. 070293-SU and 150071-SU, the Florida Power & Light Company's rate
- 5 | case in Docket No. 160021-EI, the Fuel and Purchased Power Cost Recovery Clause in
- 6 Docket Nos. 120001-EI, 130001-EI and 140001-EI, and the Nuclear Cost Recovery
- 7 | Clause in Docket Nos. 130009-EI, 150009-EI and 160009-EI.

8 Q. What is the purpose of your testimony today?

- 9 A. The purpose of my testimony is to sponsor the staff audit report of Florida Power
- 10 & Light Company (FPL or Utility) which addresses the Utility's filing in Docket Nos.
- 11 | 170009-EI and 160009-EI, Nuclear Cost Recovery Clause (NCRC) for costs associated
- 12 | with its Nuclear Units Turkey Point Units 6 & 7 (Turkey Point 6 & 7). These audit
- 13 reports are filed with my testimony and are identified as Exhibits IHP-1 and IHP-2.

14 Q. Were these audits prepared by you or under your direction?

- 15 **A.** Yes, they were prepared under my direction.
- 16 Q. Please describe the work you performed in both of these audits.
- 17 **A.** Our overall objective was to verify that the Utility's 2016 and 2015 NCRC filings
- 18 | for Turkey Point 6 & 7 in Docket Nos. 170009-EI and 160009-EI are consistent with and
- 19 in compliance with Section 366.93, Florida Statutes, and Rule 25-6.0423, Florida
- 20 Administrative Code. Audit staff performed the following procedures to satisfy the
- 21 overall objective.
- 22 | Construction Work in Progress (CWIP)
- 23 We sampled and verified the monthly pre-construction expenditures and traced to
- 24 | invoices and other supporting documentation including contracts. We verified various
- 25 | sample items to purchase orders for contracts over \$250,000. We verified a sample of

- 1 salary expenses and traced to time sheets. We verified a sample of legal fees and traced
- 2 to invoices. We recalculated Schedule T-6.
- 3 Recovery
- 4 We traced the amount collected on Schedules T-1 to the NCRC jurisdictional amount
- 5 approved in Order Nos. PSC-15-0521-FOF-EI, and PSC-14-0617-PAA-EI, to the
- 6 | Capacity Cost Recovery Clause in Docket Nos. 170001-EI and 160001-EI.
- 7 Carrying Cost on Deferred Tax Adjustment
- 8 We recalculated Schedule T-3A. We traced the projected and estimated True-Up amount
- 9 to prior NCRC Orders. We reconciled the monthly recovered costs to the supporting
- 10 | schedules in the filing. We traced the Allowance for Funds Used During Construction
- 11 (AFUDC) rate applied to the current rate approved in Order No. PSC-14-0193-PAA-EI,
- 12 | issued April 25, 2014.
- 13 Other Issues
- 14 We recalculated Schedule T-2. We traced the projected and estimated true-up amounts to
- 15 prior NCRC Orders. We traced the beginning balances included in the schedule to the
- 16 prior docket. We reconciled the monthly costs to the supporting schedules in the filing.
- 17 True-up
- 18 We traced the December 31, 2015 and December 31, 2014, Site Selection and Pre-
- 19 Construction True-Up Provisions to the Commission Order Nos. 15-0521-FOF-EI and 14-
- 20 | 0617-FOF-EI. We recalculated the True-Up and Interest Provision amounts as of
- 21 December 31, 2016 and December 31, 2015 using the Commission approved beginning
- 22 | balances as of December 31, 2015 and December 31, 2014, the approved AFUDC rate,
- 23 and the 2016 and 2015 costs.
- 24 Q. Please review the audit findings in both audit reports, Exhibit IHP-1 and IHP-2.
- 25 **A.** There were no findings in either audit.

Q. Does that conclude your testimony?

A. Yes.

State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Miami District Office

Auditor's Report

Florida Power & Light Company Nuclear Cost Recovery Clause Turkey Point Units 6 & 7

Twelve Months Ended December 31, 2016

Docket No. 170009-EI Audit Control No. 17-006-4-1 **May 31, 2017**

> Iliana H. Piedra Audit Manager

Marisa Glover Reviewer

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<u>Purpose</u>

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Office of Industry Development and Market Analysis in its audit service request dated January 5, 2017. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company, and to several of its related schedules in support of its 2016 filing for the Nuclear Cost Recovery Clause (Turkey Point Units 6 & 7 Project) in Docket No. 170009-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

Site selection costs, are costs that are expended prior to the selection of a site.

Pre-construction costs, are costs that are expended after a site has been selected in preparation for the construction of a nuclear power plant, incurred up to and including the date the utility completes site clearing work.

FPL/Utility refers to Florida Power & Light Company.

CCRC refers to Capacity Cost Recovery Clause.

NCRC refers to Nuclear Cost Recovery Clause.

Objectives: The objective was to determine whether the Utility's 2016 NCRC filings in Docket No. 170009-EI are consistent and in compliance with Section 366.93, Florida Statutes (F.S.), and Rule 25-6.0423, Florida Administrative Code (F.A.C.)

Procedures: We performed the following specific objectives and procedures to satisfy the overall objective identified above.

Construction Work in Progress (CWIP)

Objectives: The objectives were to verify that pre-construction costs listed on the Utility's Schedule T-6 filing were supported by adequate documentation and that the capital additions were appropriately recoverable through the NCRC and in compliance with Section 366.93, F.S. and Rule 25-6.043, F.A.C.

Procedures: We sampled and verified the monthly pre-construction expenditures and traced to invoices and other supporting documentation including contracts. We verified various sample items to purchase orders for contracts over \$250,000. We verified a sample of salary expenses and traced to time sheets. We verified a sample of legal fees and traced to invoices. We recalculated Schedule T-6. No exceptions were noted.

Recovery

Objectives: The objectives were to determine whether the Utility used the Commission approved CCRC factors to bill customers for the period January 1, 2016 through December 31, 2016 and whether Schedules T-2 and T-3 reflect the amounts in Order No. PSC-15-0521-FOF-EI, issued November 3, 2015.

Procedures: We verified the amount collected on the Schedule T-1 to the NCRC jurisdictional amount approved in Order No. PSC-15-0521-FOF-EI, and to the CCRC and verified that the approved factor was used to bill the customers. No exceptions were noted.

Carrying Cost on Deferred Tax Adjustment

Objectives: The objectives were to determine whether Schedule T-3A - Carrying Cost on Deferred Tax Assets (DTA) included the correct balances from the supporting schedules and the deferred tax adjustment is accurately calculated.

Procedures: We traced the projected and estimated True-Up amount to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior audit. We reconciled the monthly recovered costs to the supporting schedules in the filing. We traced the Allowance for Funds Used During Construction (AFUDC) rate applied to the rates approved in Order No. PSC-14-0193-PAA-EI, issued April 25, 2014. We recalculated Schedule T-3A and verified the Final True-Up amount. No exceptions were noted.

Other Issues

Objectives: The objectives were to determine whether the carrying cost for site selection and pre-construction costs listed on the Utility's Schedule T-2 include the correct balances from the supporting schedules of the filing and were appropriately calculated.

Procedures: We traced the projected and estimated true-up amounts to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior docket. We reconciled the monthly costs to the supporting schedules in the filing. We traced the AFUDC rate applied by the Utility to the rate approved in Order No. PSC-14-0193-PAA-EI. We recalculated Schedule T-2 and verified the Final True-Up. No exceptions were noted.

True-Up

Objectives: The objective was to determine whether the final True-Up filed on Schedule T-1 was properly calculated.

Procedures: We traced the December 31, 2015, Site Selection and Pre-Construction True-Up Provisions to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2016 using the Commission approved beginning balances as of December 31, 2015, the approved AFUDC interest rate, and the 2016 costs. No exceptions were noted.

Audit Findings

None

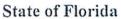
Exhibits

Exhibit 1: Schedule T-1 True-Up of Site Selection Cost

chedule T-1 (True-up)		Turkey Poin Carrying Cost o ng: Retail Reven	n Site Selectio				la	Section (6)(c)1.a.	1
		Provide the calcitotal retail revening cost for costs.	ulation of the true se requirement	e-up of based on actu	el			or the Year Ende Vitness: Jennifer	
79	<u> </u>	(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual June	(G) 6 Month Total	
0.		January	remonty		dictional Dollars				1
Sito Selection Revenue Requirements (Schedule T-2, Line 7)		\$57	\$53	\$46	\$39	\$32	\$25	\$254	
Construction Carrying Cost Revenue Requirements		50	\$0	\$0	\$0	\$0	\$0	\$0	
Recoverable OSM Revenue Requirements		\$0	\$0	\$0	80	\$0	\$0	\$0	
DTA(DTL) Carrying Cost (Schedule T-3A, Line 8)		\$13,298	\$13,298	\$13,298	\$13,298	\$13,296	\$13,296	\$79,789	
Other Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Period Revenue Requirements (Lines 1 though 5)		\$13,355	\$13,351	\$13,344	\$13,338	\$13,331	\$13,323	\$80,042	
Projected Cost and Carrying Cost on DTA/(DTL) for the Period (Order No. PSC-15-0521-	-FOF-En(a)	\$14,201	\$14,202	\$14,209	\$14,217	\$14,225	\$14,233	\$85,287	
Difference (True-up to Projections) (Over) Under Recovery for the Period (Line 8 - Line 7)		(\$846)	(\$850)	(\$865)	(\$880)	(\$894)	(\$910)	(\$5,244)	1
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Actual / Estimated Revenue Requirements for the period (e) 5 Final True-up Amount for the Period (Line 6 - Line 9)		(\$846)	(\$850)	(\$865)	(\$880)	(\$894)	(\$910)	(\$5,244)	1
		(\$0.0)	100001	(4000)	102227	(444-1)			
* Totals may not add due to rounding							*		
See notes on Page 2									:
									1
									Page
		(H)	(0)	(i)	(X)	(r)	(M)	(N)	Page
		(H) Actual July	(1) Actual August	Actual September	Actual October	Actual November	(M) Actual December	(N) 12 Month Total	Page
		Actual	Actual	Actual September	Actual	Actual November	Actual	12 Month Total	Page
		Actual	Actual	Actual September	Actual October	Actual November s	Actual	12 Month Total	Page
10.		Actual July	Actual August	Actual September Juris	Actual October selectional Dollar	Actual November	Actual December	12 Month Total	Page
lo. Sita Selection Revenue Requirementa (Schedule T-2, Line 7)		Actual July \$18	Actual August	Actual September Juri:	Actual October adictional Dollar \$28	Actual November s	Actual December	12 Month Total	Page
Sita Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements		Actual July \$18 \$0	Actual August \$17	Actual September Juri \$23	Actual October adictional Dollar \$28	Actual November 18 \$34 \$0	Actual December \$41 \$0	12 Month Total \$415 \$0	Page
Sits Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements		Actual July \$16 \$0 \$0	Actual August \$17 \$0 \$0	Actual September Juris \$23 \$0	Actual October Idictional Dollar \$28 \$0	Actual November \$ \$34 \$0	Actual December \$41 \$0 \$0	12 Month Total \$415 \$0 \$0	Page
Sits Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8)		Actual July \$10 \$0 \$0 \$13,298	\$17 \$0 \$13,298	Actual September Juri: \$23 \$0 \$0 \$13,298	Actual October sidictional Dollar \$28 \$0 \$0 \$13,298	Actual November \$34 \$0 \$0 \$13,298	Actual December \$41 \$0 \$0 \$13,296	12 Month Total \$415 \$0 \$0 \$159,578	Page
Site Selection Reverue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5)	1-FOF-E1)(a)	Actual July \$18 \$0 \$0 \$13,298 \$0	Actual August \$17 \$0 \$0 \$13,298	Actual September Juri: \$23 \$0 \$0 \$13,298 \$0	Actual October solicitional Dollar \$28 \$0 \$0 \$13,290 \$0	Actual November 18 18 18 18 18 18 18 1	Actual December	12 Month Total \$415 \$0 \$0 \$159,578 \$0	Page
Site Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable D&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521)		Actual July \$18 \$0 \$0 \$13,298 \$0 \$13,318	Actual August \$17 \$0 \$0 \$13,298 \$0	Actual September Juri: \$23 \$0 \$0 \$13,298 \$0 \$0 \$13,321	Actual October solutions I Dotar solutions I Dot	Actual November \$ \$34 \$0 \$0 \$13,298 \$0 \$13,333	Actual December \$41 \$0 \$0 \$13,296 \$0 \$13,339	12 Month Total \$415 \$0 \$0 \$159,578 \$0 \$159,993	Page
Sha Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Camying Cost (Schedule T-3A, Line 8) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521) Difference (True-up to Projections) (Over/AUnder Recovery for the Period (Line 6 - Line 7)		Actual July \$10 \$0 \$0 \$13,296 \$0 \$13,316 \$12,551	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533	Actual September Juris \$23 \$0 \$0 \$13,298 \$0 \$13,321 \$12,502	Actual October 1 Dotar 528 \$0 \$0 \$13,298 \$0 \$13,327 \$12,470	Actual November \$34 \$0 \$0 \$13,298 \$0 \$13,333 \$12,438	Actual December	12 Month Total 3415 30 30 3159,578 50 3159,993 \$160,186	Page
Sha Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521 Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7) Actual / Estimated Revenue Requirements for the period (a)		318 30 30 313,296 30 313,319 312,651	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533 \$763	Actual September \$23 \$0 \$0 \$13,298 \$0 \$12,502	Actual October 10 Octo	Actual November \$34 \$0 \$13,298 \$0 \$13,333 \$12,438	Actual December	12 Month Total \$415 \$0 \$0 \$159,578 \$0 \$159,993 \$160,186 (\$193)	Page
Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 6) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521		318 30 30 313,296 30 313,216 312,551 3786 30	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533 \$763 \$0	Actual September Juris \$23 \$0 \$0 \$13,298 \$0 \$13,321 \$12,502 \$3519 \$0	Actual October 10 Octo	Actus1 November \$34 \$0 \$13,298 \$0 \$13,333 \$12,438 \$0	Actual December \$41 \$0 \$13,298 \$0 \$13,339 \$12,406 \$933 \$0	12 Month Total \$415 \$0 \$0 \$159,576 \$0 \$159,993 \$160,166 (\$193)	Page
Site Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8) Cotter Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521 Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7) Actual / Estimated Revenue Requirements for the period (e) Finel True-up Amount for the Period (Line 6 - Line 9)	1	318 30 310 313,296 30 313,316 312,551 3766	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533 \$763 \$0	Actual September Juris \$23 \$0 \$0 \$13,298 \$0 \$13,321 \$12,502 \$3519 \$0	Actual October 10 Octo	Actus1 November \$34 \$0 \$13,298 \$0 \$13,333 \$12,438 \$0	Actual December \$41 \$0 \$13,298 \$0 \$13,339 \$12,406 \$933 \$0	12 Month Total \$415 \$0 \$0 \$159,576 \$0 \$159,993 \$160,166 (\$193)	Page
Site Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 6) Other Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521 Difference (True-up to Projections) (OveryUnder Recovery for the Period (Line 6 - Line 7) Actual / Estimated Revenue Requirements for the period (a) Finel True-up Amount for the Period (Line 6 - Line 9) Notes (a) Per Order No. PSC-16-0268-PCO-Eithe Commission deferred consideration of FPL's A	1	318 30 310 313,296 30 313,316 312,551 3766	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533 \$763	Actual September Juris \$23 \$0 \$0 \$13,298 \$0 \$13,321 \$12,502 \$3519 \$0	Actual October 10 Octo	Actus1 November \$34 \$0 \$13,298 \$0 \$13,333 \$12,438 \$0	Actual December \$41 \$0 \$13,298 \$0 \$13,339 \$12,406 \$933 \$0	12 Month Total \$415 \$0 \$0 \$159,576 \$0 \$159,993 \$160,166 (\$193)	Page 1
Site Selection Revenue Requirements (Schedule T-2, Line 7) Construction Carrying Cost Revenue Requirements Recoverable O&M Revenue Requirements DTA(DTL) Carrying Cost (Schedule T-3A, Line 8) Cotter Adjustments Total Period Revenue Requirements (Lines 1 though 5) Projected Cost and Carrying Cost on DTA(DTL) for the Period (Order No. PSC-15-0521 Difference (True-up to Projections) (Over)/Under Recovery for the Period (Line 6 - Line 7) Actual / Estimated Revenue Requirements for the period (e) Finel True-up Amount for the Period (Line 6 - Line 9)	1	318 30 310 313,296 30 313,316 312,551 3766	Actual August \$17 \$0 \$0 \$13,298 \$0 \$13,315 \$12,533 \$763	Actual September Juris \$23 \$0 \$0 \$13,298 \$0 \$13,321 \$12,502 \$3519 \$0	Actual October 10 Octo	Actus1 November \$34 \$0 \$13,298 \$0 \$13,333 \$12,438 \$0	Actual December \$41 \$0 \$13,298 \$0 \$13,339 \$12,406 \$933 \$0	12 Month Total \$415 \$0 \$0 \$159,576 \$0 \$159,993 \$160,166 (\$193)	Page

Exhibit 2: Schedule T-1 True-Up of Pre-Construction Cost

Schedule T-1 (True-up)	True-up Filling	: Retail Revenue F	Requirements Si	tion Cost Balanc ummary	-		Section (6)(c)1.a.]	
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION	Provide the calculate	ton of the true-up	o of total retail				
COMPANY: FLORIDA POWER & LIGHT COMPANY		expenditures for th	e prior year and p	previously filed		F	or the Year Ended	12/31/2016
DOCKET NO.: 170009-EI		expenditures.				٧	Vitness: Jennifer G	irant-Keene
Uno No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April stacictional Dollars	(E) Actual May	(F) Actual June	(G) 6 Month Total
Pre-Construction Revenue Requirements (Schedule T-2, Line 7)		\$1,327,727	\$1,183,104	\$3,217,347	\$1,573,735	\$1,355,525	\$1,889,575	\$10,547,014
Construction Carrying Cost Revenue Requirements		\$0	\$0	\$0	\$0	\$ 0	\$0	\$4
Recoverable O&M Revenue Regulrements		so	\$0	\$0	s o	\$0	\$0	s
• • • • • • • • • • • • • • • • • • • •		\$580,784	\$582.593	\$587.162	\$580.751	\$571,523	\$574,217	\$3,477,02
4 DTA(DTL) Camping Cost (Schedule T-3A, Line 8)		\$0	so	\$0	\$0	\$0	50	s
5 Other Adjustments		\$1,908,510	\$1,765,697	\$3,804,509	52,154,486	\$1,927,049	\$2,463,792	\$14,024,04
Total Period Revenue Requirements (Lines 1 though 5)		- 1						\$15,148,30
Projected Cost and Carrying Cost for the Period (Order No. PSC-15-0521-FOF-El) (a)		\$1,970,197	\$2,235,612	\$3,407,604	\$3,560,697	\$2,578,177	\$1,396,017	
Final True-up Amount of (Over)Under Recovery for the Period (Line 6 - Line 7)		(\$61,687)	(\$469,915)	\$396,905	(\$1,406,211)	(\$651,129)	\$1,067,775	(\$1,124,26
Actual / Estimated Revenue Requirements for the period (b)		\$0	\$0	\$0	\$0	\$0		
10 Final True-up Amount for the Petiod (Line 8 - Line 9)		(\$61,687)	(\$469,915)	\$396,905	(\$1,406,211)	(\$651,129)	\$1,067,775	(\$1,124,26
11 (a) Total recovered in 2016 as approved in Order No PSC-15-0521-FOF-El in Docket No 15	i0009-Et		C -1	March	IhqA	May	June	6 Month Total
12 2014 Final True-Up (2013 Schedule T-1, Line 10)		January (\$536)	February (\$336)	\$441,332	(\$2,173)	\$596,009	\$907,072 (\$2,203,274)	\$1,941,36 (\$2,384,90
3 2015 (Over) Under Recovery (Schedule AE-1, Line 8) 4 2016 Projected Cost / Carrying Cost (Schedule P-2, Line 7)		\$348,790 \$1,036,807	(\$404,426) \$2,050,828	(\$1,697,354) \$4,065,223	\$1,731,397 \$1,225,413	(\$160,039) \$1,532,191	\$2,076,988	\$11,987,44
5 2016 Projected DTA/DTL Carrying Cost (Schedule P-3A, Line 8) 8 2016 Total (Over)/Under Recovery		\$585,137	\$589,548 \$2,235,612	\$598,403 \$3,407,604	\$606,059 \$3,580,697	\$610,017 \$2,578,177	\$615,231 \$1,396,017	\$3,604,39 \$15,148,30
* Totats may not add due to rounding								
See notes on Page 2								
				-				Pop
		(H)	(0	(J)	(K)	(L)	(M)	(N)
Line No.		Actual July	Actual August	Actual September	Actual October urisdictional Dollar	Actual November	Actual December	12 Month Total
1 Pre-Construction Revenue Requirements (Schedule T-2, Une 7)		\$1,401,970	\$2,099,575	\$1,485,291	\$1,365,391	\$1,101,303	\$3,109,417	\$21,109,96
2 Construction Carrying Cost Revenue Requirements		50	\$0	\$0	\$0	\$0	\$0	
3 Recoverable O&M Revenue Requirements		50	\$0	S O	\$0	\$0	so	
4 DTA(DTL) Carrying Cost (Schedule T-SA, Line 8)		\$576,978	\$580,033	\$563,221	\$585,352	\$586,925	\$591,052	\$6,960,56
5 Other Adjustments		\$0	\$0	so.	\$0	so :	\$0	,
in the second se		\$1,976,948	\$2,679,608	\$2,068,513	\$1,950,743	\$1,688,229	\$3,700,469	\$20,090,5
6 Total Period Revenue Requirements (Lines 1 though 5) 7 Projected Cost and Cernying Cost for the Period (Order No. PSC-15-0521-FOF-El) (a)		\$1,767,798	\$3,966,153	\$2,525,157	\$1,557,685	\$1,598,339	\$7,525,913	\$34,089,3
8 Actual (Over)Under Recovery for the Period (Une 6 - Line 7)		\$211,150	(\$1,286,544)	(\$456,644)	\$393,058	\$89,890	(\$3,825,445)	(\$5,998,7
9 Actual / Estimated Revenue Requirements for the period (b)		\$0	so so	\$0	\$0	\$0	\$0 °	
10 First True-up Amount for the Period (Line 5 - Line 9)		\$211,150	(\$1,286,544)	(3456,644)	\$393,058	\$89,690	(\$3,825,445)	(\$5,998,7)
The first state of the state of		1			October	November	December	12 Month Total
	50009-Et	بالمال	August	Sectember				(\$691,5
11 (a) Total recovered in 2018 as approved in Order No PSC-15-0521-FOF-El in Docket No 19 12 2014 Final True-Up (2013 Schedule T-1, Line 19)	50009-Et	July (\$993,876)	(\$110,049)	\$437,551		\$27,441	(\$2,634,734)	
(a) <u>Total recovered in 2018 as approved in Order No PSC-15-0521-FOF-El in Docket No 19</u> 2014 Final Tray-Up (2013 Schodus T-1, Line 10) 2015 (OpenUnider Recovery (Schodus AE-1, Line 0)	50009-Et	\$1,198,119 \$943,961	(\$110,049) \$2,474,935 \$978,908	\$437,551 (\$410,277) \$1,871,390	(\$578,599) \$865,027	\$61,034 \$876,864	\$5,740,725 \$3,780,114	\$6,101,0 \$21,303,7
11 (a) Total recovered in 2018 as approved in Order No PSC-15-0521-FOF-El in Docket No 1/ 12 2014 Final True-Up (2013 Schedule T-1, Une 10) 13 2015 (Over)/Under Recovery (Schedule AE-1, Une 6) 14 2019 Projected Cast / Carrying Cost (Schedule P-2, Une 7) 2016 Projected Ord/DTL Carrying Cost (Schedule P-3A, Une 6)	50009-Et	\$1,198,119	(\$110,049) \$2,474,935 \$978,906 \$622,360	\$437,551 (\$410,277)	(\$578,599) \$865,027 \$630,470	\$61,034	\$5,740,725	\$6,101,0 \$21,303,7 \$7,376,1
(a) <u>Total recovered in 2018 as approved in Order No PSC-15-0521-FOF-Elin Docket No 1</u> (2014 Final Tray-Up (2013 Schedule T-1, Line 10) 2015 (One)Unider Recovery (Schedule AE-1, Line 0) 2016 Projected Cast / Carrying Cost (Schedule P-2, Line 7) 2016 Projected DTADT. Cerrying Cost (Schedule P-3A, Line 8) 2016 Total (Over)Unider Recovery		\$1,198,119 \$943,961 \$619,594 \$1,767,798	(\$110,049) \$2,474,935 \$978,908	\$437,551 (\$410,277) \$1,871,390 \$626,493	(\$578,599) \$865,027 \$630,470	\$61,034 \$876,864 \$633,000	\$5,740,725 \$3,780,114 \$639,809	\$6,101,00 \$21,303,7* \$7,376,12 \$34,089,34
(a) Total recovered in 2018 as approved in Order No PSC-15-0521-FOF-Elin Docket No 19 2014 Final True-Up (2013 Schedde T-1, Une 10) 2015 (Over)Under Recovery (Schedde RE-1, Une 0) 42016 Projected Cost / Carrying Cost (Schedde P-2, Une 7) 2016 Projected DTA/DT. Centring Cost (Schedde P-3A, Une 0)		\$1,198,119 \$943,961 \$619,594 \$1,767,798	(\$110,049) \$2,474,935 \$978,906 \$622,360	\$437,551 (\$410,277) \$1,871,390 \$626,493	(\$578,599) \$865,027 \$630,470	\$61,034 \$876,864 \$633,000	\$5,740,725 \$3,780,114 \$639,809	\$6,101,0 \$21,303,7 \$7,376,1





Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Miami District Office

Auditor's Report

Florida Power & Light Company Nuclear Cost Recovery Clause Turkey Point Units 6 & 7

Twelve Months Ended December 31, 2015

Docket No. 160009-EI Audit Control No. 16-005-4-1 **May 31, 2016**

> Iliana H. Piedra Audit Manager

Gabriela Leon Audit Staff

Marisa Glover Reviewer

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Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Office of Industry Development and Market Analysis in its audit service request dated January 5, 2016. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company, and to several of its related schedules in support of its 2015 filing for the Nuclear Cost Recovery Clause (Turkey Point Units 6 & 7 Project) in Docket No. 160009-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

Site selection costs, are costs that are expended prior to the selection of a site.

Pre-construction costs, are costs that are expended after a site has been selected in preparation for the construction of a nuclear power plant, incurred up to and including the date the utility completes site clearing work.

FPL/Utility refers to Florida Power & Light Company. CCRC refers to Capacity Cost Recovery Clause.

NCRC refers to Nuclear Cost Recovery Clause.

Objectives: The objective was to determine whether the Utility's 2015 NCRC filings in Docket No. 160009-EI are consistent and in compliance with Section 366.93, Florida Statutes (F.S.), and Rule 25-6.0423, Florida Administrative Code (F.A.C.)

Procedures: We performed the following specific objectives and procedures to satisfy the overall objective identified above.

Construction Work in Progress (CWIP)

Objectives: The objectives were to verify that pre-construction costs listed on the Utility's Schedule T-6 filing were supported by adequate documentation and that the capital additions were appropriately recoverable through the NCRC and in compliance with Section 366.93, F.S. and Rule 25-6.043, F.A.C.

Procedures: We sampled and verified the monthly pre-construction expenditures and traced to invoices and other supporting documentation including contracts. We verified various sample items to purchase orders for contracts over \$250,000. We verified a sample of salary expenses and traced to time sheets. We verified a sample of legal fees and traced to invoices. We recalculated Schedule T-6. No exceptions were noted.

Recovery

Objectives: The objectives were to determine whether the Utility used the Commission approved CCRC factors to bill customers for the period January 1, 2015 through December 31, 2015 and whether Schedules T-2 and T-3 reflect the amounts in Order No. PSC-14-0617-FOF-EI, issued October 27, 2014.

Procedures: We verified the amount collected on the Schedule T-1 to the NCRC jurisdictional amount approved in Order No. PSC-14-0617-FOF-EI, and to the CCRC in Docket No. 160001-EI and verified that the approved factor was used to bill the customers. No exceptions were noted.

Carrying Cost on Deferred Tax Adjustment

Objectives: The objectives were to determine whether Schedule T-3A - Carrying Cost on Deferred Tax Assets (DTA) included the correct balances from the supporting schedules and the deferred tax adjustment is accurately calculated.

Procedures: We traced the projected and estimated True-Up amount to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior audit. We reconciled the monthly recovered costs to the supporting schedules in the filing. We traced the Allowance for Funds Used During Construction (AFUDC) rate applied to the rates approved in Order No. PSC-14-0193-PAA-EI, issued April 25, 2014. We recalculated Schedule T-3A and verified the Final True-Up amount. No exceptions were noted.

Other Issues

Objectives: The objectives were to determine whether the carrying cost for site selection and pre-construction costs listed on the Utility's Schedule T-2 include the correct balances from the supporting schedules of the filing and were appropriately calculated.

Procedures: We traced the projected and estimated true-up amounts to prior NCRC Orders. We traced the beginning balances included in the schedule to the prior docket. We reconciled the monthly costs to the supporting schedules in the filing. We traced the AFUDC rate applied by the Utility to the rate approved in Order No. PSC-14-0193-PAA-EI. We recalculated Schedule T-2 and verified the Final True-Up. No exceptions were noted.

True-Up

Objectives: The objective was to determine whether the final True-Up filed on Schedule T-1 was properly calculated.

Procedures: We traced the December 31, 2014, Site Selection and Pre-Construction True-Up Provisions to the Commission Order. We recalculated the True-Up and Interest Provision amounts as of December 31, 2015 using the Commission approved beginning balances as of December 31, 2014, the approved AFUDC interest rate, and the 2015 costs. No exceptions were noted.

Audit Findings

None

Exhibits

Exhibit 1: Schedule T-1 True-Up of Site Selection Cost

Schedu	se T-1 (True-up) T		Turkey Poi lection Carrying ing: Retail Reve			у			[Section (6)(c)1.a	.}
FLORIE	DA PUBLIC SERVICE COMMISSION EXPL	ANATION:	Provide the cal							
COMP	NY: FLORIDA POWER & LIGHT COMPANY		carrying costs f	for the prior yea					For the Year End	ed 12/31/2015
DOCK	ET NO.: 160009-EI		previously med	COGIS.					Witness: Jennifer	r Grant-Keene
Line			(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April	(E) Actual May	(F) Actual Juna	(G) 6 Month Total	
No.					Juris	dictional Dolla	18			
1	Site Selection Revenue Requirements (Schedule T-2, Line 7)		(\$188)	(S184)	(\$176)	(\$163)	(\$160)	(\$152)	(\$1,027)	
2	Construction Carrying Cost Revenue Requirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	Recoverable O&M Revenue Requirements		\$0	\$0	\$0	\$0	\$0	SO	sc	
4	DTA/(DTL) Carrying Cost (Schedule T-3A, Line 8)	•	\$ 13,325	\$13,326	\$13,326	\$13,326	\$13,327	\$13,327	\$79,957	
5	Other Adjustments		\$0	\$0	\$0	\$0	\$0	S0	\$0	
6	Total Period Revenue Requirements (Lines 1 though 5)		\$13,137	\$13,142	\$13,150	\$13,159	\$13,167	\$13,176	\$78,930	
7	Projected Cost and Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-06*	17-FOF-EI)	512,209	\$12,212	\$12,212	\$12,212	\$12,212	\$12,212	\$73,270	
8	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)		\$928	\$929	\$938	\$948	\$955	\$963	\$5,659	
9	Actual / Estimated Revenue Requirements for the period (Order No. PSC 15-0521-FO	F-EI)	\$13,108	\$13,113	\$13,121	\$13,130	\$13,138	\$13,146	\$78,756	
10	Final True-up Amount for the Period (Line 5 - Line 9)		\$28	S29	\$29	\$29	\$29	\$30	S174	

^{*} Totals may not add due to rounding

Turkey Point Units 6&7 Site Selection Carrying Costs on Cost Balance True-up Filing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO .: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail revenue requirements based on actual

carrying costs for the prior year and the

previously filed costs.

For the Year Ended 12/31/2015
Witness: Jennifer Grant-Keens

Line No.		(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual December	(N) 12 Month Total
				Jun	sdictional Dall	ars		
1 Site Selection	Revenue Requirements (Schedule T-2, Line 7)	(\$143)	(\$142)	(\$146)	(\$151)	(\$156)	(\$152)	(\$1,928)
2 Construction (Carrying Cost Revenue Requirements	\$3	\$0	\$0	\$0	\$0	\$0	\$0
Recoverable (D&M Revenue Requirements	\$0	so	\$0	\$0	\$0	50	\$0
DTA/(DTL) Ca	arrying Cost (Schedule T-3A, Line 8)	\$13,328	\$13,328	\$13,329	\$13,329	\$13,329	\$13,330	\$159,930
5 Other Adjustm	nents	\$0	S0	so	\$0	\$0	\$0	\$0
Total Period R	Revenue Requirements (Lines 1 though 5)	\$13,184	\$13,126	\$13,182	\$13,178	\$13,173	\$13,168	\$158,002
Projected Cos	at and Carrying Cost on DTA/(DTL) for the Period (Order No. PSC 14-0617-FOF-EI)	\$13,905	\$18,924	\$13,950	\$13,977	\$14,003	\$14,030	\$157,060
True-up to Pro	ojections (Over)/Under Recovery for the Period (Line 6 - Line 7)	(\$720)	(\$738)	(\$768)	(5799)	(\$830)	(\$862)	\$942
Actual / Estima	ated Revenue Requirements for the period (Order No. PSC 15-0521-FOF-EI)	\$13,156	\$13,158	\$1 3,1 5 4	\$13,149	\$13,144	\$13,139	\$157,658
0 Final True-up	Amount for the Period (Line 6 - Line 9)	\$28	\$28	\$28	\$29	\$29	\$29	\$345

^{*} Totals may not add due to rounding

Exhibit 2: Schedule T-1 True-Up of Pre-Construction Cost

Schedule T-1	Pre-Combruction Cost True-up) True-up Filing	Turkey Point Up and Carrying Cos Breat Revenue	sts on Construct		·		- <u>-</u>	[Section (6)(c)1.a.]	
FLORIDA PUI	BLIC SERVICE COMMISSION EXPLANATION:	Provide the celcul							
COMPANY: F	LORIDA POWER & LIGHT COMPANY	for the prior year a						For the Year Ended 1	2/31/2015
DOCKET NO.								Witness: Jennifor Gra	ant-Keesse
Line No.		(A) Actual January	(B) Actual February	(C) Actual March	(D) Actual April risdictional Dollar	(E) Actual May	(F) Actual June	(G) 6 Month Total	
1 Pro-	Construction Revenue Requirements (Schodule T-2, Lino 7)	\$1,082,527	\$2,420,678	\$1,311,551	\$1,497,494	\$1,835,826	\$1,242,561	\$9,380,636	
2 Cons	struction Carrying Costs Revenue Requirements	\$0	\$0	\$0	80	80	\$0	80	
3 Reca	overable O&M Revenue Requirements	\$0	80	\$0	so	\$0	\$0	SC	
4 DTA	V(DTL) Carrying Costs (Schodula T-3A, Lina B)	\$538,018	\$542,511	\$547,356	\$550,878	\$555,190	\$559,132	\$3,293,085	
5 Otho	er Adjustments	\$0	\$O	\$0	\$10	\$0	\$0	\$0	
6 Tota	el Períod Revenue Requirements (Lines 1 though 5)	\$1,620,545	\$2,963,187	\$1,858,908	\$2,048,372	\$2,391,016	\$1,801,694	\$12,583,721	
7 Proje	ected Costs and Carrying Costs for the Period (Order No. PSC 14-0617-FOF-EI) (a)	\$1,270,611	\$3,366,449	\$3,827,540	\$405,088	\$2,401,325	\$4,091,539	\$15,362,951	
8 True	e-up to Projections (Overly/Under Recovery for the Period (Line 6 - Line 7)	\$349,933	(\$403,262)	(\$1,968,632)	\$1,643,288	(\$10,308)	(\$2,290,248)	(\$2,679,230)	
9 Actu	ual / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	\$1,519,401	\$2,982,023	\$2,130,188	\$2,136,483	\$2,241,286	\$1,888,665	\$12,978,045	
10 Fina	al True-up Amount for the Period (Line 6 - Line 9)	\$1,143	\$1,164	(\$271,278)	(\$88,111)	\$149,731	(\$86,572)	(\$294,324)	
11 (a) <u>Totz</u>	al being recovered in 2015 as approved in Order No. PSC-14-0617-FQF-El in Dockel No. 140008-El	January	February	March	Aorii	May	June	6 Month Total	•
13 2014 14 2015	3 Final True-Up (2013 Scheoule T-1, Line 10) 4 (Over)/Under Recovery (Scheoule AE-1, Line 8) 5 Projected Costs / Carrying Costs (Schedule P-2, Line 7)	(\$0) \$16,386 \$718,182	(\$0) \$2,038,917 \$789,292	\$216,800 \$1,991,752 \$1,078,022	(\$637,117) (\$377,746) \$876,130	(\$438,138) \$1,162,282 \$1,130,431	\$1,491,429 \$1,016,567 \$1,033,631	\$632,975 \$5,848,558 \$5,625,689	
	6 Projected DTA/DTL Carrying Costs (Schedule P-3A, Line 8) 6 Total (Over/JUnder Recovery	\$538,043 \$1,270,611	\$538,240 \$3,356,448	\$540,968 \$3,827,540	\$543,819 \$405,086	\$546,750 \$2,401,325	\$540,£12 \$4,091,£39	\$3,255,730 \$15,362,951	

^{*} Totals may not add due to rounding

See notes on Page 2

Turkey Point Units 687 Pre-Construction Costs and Carrying Costs on Construction Cost Balance True-up Fäing: Retail Revenue Requirements Summary

[Section (6)(c)1.a.]

Schedule T-1 (True-up)

FLORIDA PUBLIC SERVICE COVAVISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 160009-EI

EXPLANATION: Provide the calculation of the true-up of total retail reverse requirements based on actual expenditures for the prior year and previously filed expenditures.

For the Year Ended 12/31/2015

Witness: Jennifer Grant-Keene

Line No.		(H) Actual July	(I) Actual August	(J) Actual September	(K) Actual October	(L) Actual November	(M) Actual Documber	(N) 12 Month Total
				Jt.	risdictional Dolla		50050	1022
1	Pre-Construction Roveruse Requirements (Schedule T-2, Line 7)	\$1,445,651	\$1,427,791	\$2,233,588	\$723,815	\$1,553,715	\$973,897	\$17,749,072
:	Construction Carrying Costs Revenue Requirements	\$0	\$0	80	\$0	\$0	\$0	\$0
1	Recoverable O&M Revenue Requirements	\$0	\$0	\$0	63	\$0	\$0	\$0
	DTA/(DTL) Carrying Costs (Schedule T-3A, Line 8)	\$561.014	\$564,974	\$569,781	\$573,533	\$576,284	\$579,413	\$5,718,383
	Otter Adjustments	\$0	\$0	20	\$0	50	\$0	\$0
	Total Period Revenue Requirements (Lines 1 though 5)	\$2,008,988	\$1,992,765	\$2,803,349	\$1,297,348	\$2,129,999	\$1,553,309	\$24,457,457
	Projected Costs and Carrying Costs for the Period (Order No. PSC 14-0617-FDF-EI) (a)	\$659,031	(\$710,602)	\$2,252,935	\$2,411,124	\$1,706,501	(\$2,001,533)	\$19,680,436
	True-up to Projections (Over)/Under Recovery for the Period (Line 6 - Line 7)	\$1,347,935	\$2,703,367	\$550,414	(\$1,113,776)	\$423,498	\$3,554,812	\$4,787,020
	Accust / Estimated Revenue Requirements for the period (Order No. PSC-15-0521-FOF-EI)	\$1,857,149	\$1,764,333	\$1,842,658	\$1,832,525	\$1,797,534	\$3,739 <u>,22</u> 2	\$25,781,487
;	Final True-up Amount for the Period (Line 6 - Line 5)	\$149,81C	\$228,432	\$980,891	(\$535,177)	5382,455	(\$2,185,913)	(\$1,314,010)
(0) Total recovered in 2015 as approved in Order No. PSC-14-0617-FDF-EI in Docket No. 140008-EI:							
		July	August	September	October	November	December	12 Month Total
? 3	2013 Finst Trus-Up (2013 Schedule T-1, Line 10) 2014 (Over)/Under Recovery (Schedulo AE-1, Line 8)	\$556,215	(\$187,115)	\$569,101	\$846,185	(\$151,998)	(\$2,729,0:2)	(\$463,648)
	2015 Projected Costs / Certying Costs (Schedule P-2, Line 7)	(\$1,279,278) \$829,459	(\$1,879,653) \$801,148	\$37,860	\$245,950	\$525,006	(\$2,538,104)	\$950,338
•	2015 Projected DTA/DTL Carrying Costs (Schedule P-3A, Line 8)	\$552,635	\$555.018	\$1,088,193 \$557,781	8758,507 \$560,482	\$770,773 \$582,720	\$2,697,815	\$12,571,584
6	2015 Total (Over)/Under Recovery	\$659,031	(\$710,802)	\$2,252,935	\$2,411,124	\$1,706,501	\$557,798 (\$2,001,503)	\$5,612,164 \$19,680,438

^{*} Yotats may not add due to rounding

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear cost recovery clause.

DOCKET NO. 170009-EI

DATED: June 20, 2017

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the testimony of ILIANA H. PIEDRA on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished by electronic mail to the following on this <u>20th</u> day of <u>June</u> 2017.

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CERTIFICATE OF SERVICE DOCKET NO. 170009-EI PAGE 2

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