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October 23, 2013

**VIA HAND DELIVERY**

Ms. Ann Cole  
Division of the Commission Clerk and  
Administrative Services  
Florida Public Service Commission  
Betty Easley Conference Center  
2540 Shumard Oak Boulevard, Room 110  
Tallahassee, FL 32399-0850

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COMMISSION  
CLERK

**RE: Docket No. 130245-EI**

Dear Ms. Cole:

Please find enclosed for filing an original and five copies of Florida Power & Light Company's responses to Staff's first set of data requests dated October 18, 2013.

If you have any questions related to this filing please feel free to call me.

Sincerely,

  
Bryan S. Anderson

Enclosure  
cc: Michael T. Lawson, Esq.

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**Q.**

In Exhibits 13, 48-50, filed in Docket No. 130009-EI, FPL provided schedules supporting \$13,825,845 in 2013 revenue requirements for incremental 2012 Extended Power Uprate plant placed into service. In this docket, FPL requested a \$19,142,379 true-up of the 2012 base rate adjustment (See paragraph 8 and Attachment D).

- a. Please explain and reconcile the differences, if any, in FPL's filings in Docket Nos. 130009-EI and 130245-EI regarding 2012 plant in service that has not yet been included in FPL's base rates revenue requirements.
- b. Will the approval of FPL's petition for an additional \$19,142,379 in revenue requirements during 2014 associated with incremental 2012 rate base result in double recovery during 2014?
  1. If no, please explain why not.
  2. If yes, please describe FPL's mitigation action, if any.
- c. Will the approval of FPL's petition for an additional \$19,142,379 in revenue requirements during 2014 associated with incremental 2012 rate base result in over recovery during 2014?
  1. If no, please explain why not.
  2. If yes, please describe FPL's mitigation action, if any.

**A.**

Please see attachment 1.

Florida Power & Light Co.  
Response to FPSC Staff's First set of Data Requests  
Number 1

Question:

In Exhibits 13, 48-50, filed in Docket No. 130009-EI, FPL provided schedules supporting \$13,825,845 in 2013 revenue requirements for incremental 2012 Extended Power Uprate plant placed into service. In this docket, FPL requested a \$19,142,379 true-up of the 2102 base rate adjustment (See paragraph 8 and Attachment D).

- 1a. Please explain and reconcile the differences, if any, in FPL's filings in Docket Nos. 130009-EI and 130245-EI regarding 2012 plant in service that has not yet been included in FPL's base rate revenue requirements.

<u>2012 Incremental Plant placed into Service Docket No. 130009-EI</u>	<u>Revenue Requirements</u> \$13,825,845
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Reconciling Items

The base rate revenue requirements included in Docket No. 130009-EI calculate the recovery of plant and a return on the unrecovered plant from the time the plant is placed into service (or the time the post in service costs are incurred) through the end of the first twelve months of commercial operation. The base rate revenue requirements included in Docket No. 130245-EI represent a full year's recovery of and return on plant assuming all the plant costs were placed into service at the beginning of the first twelve months of commercial operation. The difference in the calculation creates an approximate \$26.2 million dollars change in the Total Annualized Rate Base.

<u>Revenue Requirements associated with difference in calculation of Annualized Rate Base:</u>	\$3,224,578
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The revenue requirement calculated in Docket No. 130009-EI does not include amortization of Net Book Value of retirements, removal and salvage. The revenue requirement calculated in Docket No. 130245-EI includes such amortization.

<u>Revenue Requirements associated with the amortization of NBV of retirements, removal and salvage:</u>	\$1,306,074
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FPL used actual plant in service costs through February 2013 and projected plant in service costs for March through December 2013 to calculate the revenue requirement in Docket No. 130009-EI. For Docket No. 130245-EI, FPL used actual plant in service costs through June 2013 and revised projections for July through December 2013. This accounts for an approximately \$5.8 million difference in total company plant in service costs, of which about \$5.6 million is attributable to the Turkey Point Unit 3 outage (PTN 3-26).

<u>Revenue Requirements associated with difference in plant in service:</u>	\$785,883
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Total	\$19,142,379
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In the process of completing the responses to Staff's discovery FPL identified the following adjustments to our base rates revenue requirements associated with 2012 True-Up as filed in Docket No. 130245-EI:

2012 Base Rate Increase True-Up as filed	\$19,142,379
Adjustment to include salvage inadvertently excluded	(\$5,395)

Revised 2012 True-Up Base Rate Revenue Requirements	\$19,136,984
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Florida Power & Light Co.  
Response to FPSC Staff's First set of Data Requests  
Number 1

- 1b. Will the approval of FPL's petition for an additional \$19,142,379 in revenue requirements during 2014 associated with incremental 2012 rate base result in double recovery during 2014?

1. If no, please explain why not.

No, the revenue requirements in Docket No. 130009-EI represent an annualized return on the 2012 Incremental Plant not included in base rates for 2013 from the time the plant is placed into service (or the time the post in service costs are incurred). The revenue requirements in Docket No. 130245-EI represent the annualized base rate recovery of the 2012 Incremental Plant beginning in January 2014 which no longer will be recovered through the NCRC.

2. If yes, please describe FPL's mitigation action, if any.

- 1c. Will the approval of FPL's petition for an additional \$19,142,379 in revenue requirements during 2014 associated with incremental 2013 rate base result in over recovery during 2014?

1. If no, please explain why not.

With the exception of the adjustment identified in 1(a), FPL currently projects that the actual costs of its 2012 Extended Power Uprate plant placed into service will be equal to the estimated costs of its 2012 Extended Power Uprate plant placed into service as filed in its October 4, 2013 petition. Therefore, currently FPL does not expect the need for a subsequent true-up of the associated revenue requirements. However, in the event that there is a variance between actual and estimated 2012 plant placed into service, FPL will assess the need to true up its revenue requirements through an appropriate rate adjustment process, such as those provided by Rule 25-6.0423(7)(a) and (e), F.A.C.

2. If yes, please describe FPL's mitigation action, if any.

**Q.**

In Exhibits 25, 49-50, filed in Docket No. 130009-EI, FPL provided schedules supporting \$62,039,072 in 2013 revenue requirements for incremental 2013 Extended Power Uprate plant placed into service. In this docket, FPL has requested a \$94,064,105 revenue requirement for the plant placed into service during 2013. (See paragraph 8 and Attachment B).

- a. Please explain and reconcile the differences, if any, in FPL's filings in Docket Nos. 130009-EI and 130245-EI regarding 2013 plant in service that has not yet been included in FPL's base rates revenue requirements.
- b. Will the approval of FPL's petition for an additional \$94,064,105 in revenue requirements during 2014 associated with incremental 2013 rate base result in double recovery during 2014?
  1. If no, please explain why not.
  2. If yes, please describe FPL's mitigation action, if any?
- c. Will the approval of FPL's petition for an additional \$94,064,105 in revenue requirements during 2014 associated with incremental 2013 rate base result in over recovery during 2014?
  1. If no, please explain why not.
  2. If yes, please describe FPL's mitigation action, if any?

**A.**

Please see attachment 1.

**Florida Power and Light Company  
Docket No 130245-EI  
Number 2**

2. In Exhibits 25, 49-50, filed in Docket No. 130009-EI, FPL provided schedules supporting \$62,039,072 in 2013 revenue requirements for incremental 2013 Extended Power Uprate plant placed into service. In this docket, FPL has requested a \$94,064,105 revenue requirement for the plant placed into service during 2013. (See paragraph 8 and Attachment B).
- a. Please explain and reconcile the differences, if any, in FPL's filings in Docket Nos. 130009-EI and 130245-EI regarding 2013 plant in service that has not yet been included in FPL's base rates revenue requirements.

FPL's filing in Docket No. 130009-EI, as revised for errata, reflected \$75,864,917 of Base Rate Revenue Requirements. Of this amount, \$13,825,845 related to 2012 incremental plant placed into service and \$177,454 relates to contractor adjustments to be collected in 2013. Therefore, the adjusted 2013 base rate revenue requirement for plant placed into service in 2013 is \$62,216,525.

Revenue Requirements for 2013 Plant Placed into Service Revised for Errata in Docket No. 130009-EI \$62,216,525

The revenue requirements in Docket No. 130009-EI calculate the 2013 partial year recovery and a return from the time the plant is placed into service (or the time the post in service costs are incurred) through the end 2013. The base rate revenue requirements included in Docket No. 130245-EI represent the annualized 13 month average base rate recovery of and return on the 2013 plant assuming all the plant costs were placed into service at the beginning of the first 12 months of commercial operation, resulting in higher revenue requirements. Offsetting this, FPL's actual in service costs through February 2013 and projected plant in service costs from March through December 2013 in Docket No. 130009-EI, were higher than those in Docket No. 130245-EI which included actual plant in service costs through June 2013 and revised projections for July through December 2013 resulting in lower revenue requirements in the base rate increase. Lastly, the jurisdictional separation factors decreased in Docket No 130245-EI resulting in lower base rate revenue requirements.

\$32,765,209

The revenue requirement calculated in Docket No. 130009-EI does not include amortization of Net Book Value of Retirements, Removal, and Salvage. The revenue requirement calculated in Docket No. 130245-EI includes such amortization.

(\$917,630)

**Revenue Requirements for 2013 Plant Placed into Service in Docket No. 130245-EI** \$94,064,105

In the process of completing its responses to Staff discovery, FPL identified the following adjustments to our base rate revenue requirements associated with 2013 as filed in Docket No. 130245-EI:

<u>2013 Base Rate Revenue Requirements in Docket No 130245-EI</u>	\$94,064,105
Adjustment to projections	(\$107,278)
Correction to transmission jurisdictional separation factor from 0.88877421 to 0.88497613	(\$255)
Adjustment to Work Order P00000001479 for incorrect query	\$58,698
Adjustments to 2013 Base Rate Revenue Requirements	<u>(\$48,835)</u>
<b>Revised 2013 Base Rate Revenue Requirements</b>	<u>\$94,015,270</u>

- b. Will the approval of FPL's petition for an additional \$94,064,105 in revenue requirements during 2014 associated with incremental 2013 rate base result in double recovery during 2014?

No, the revenue requirements in Docket No. 130009-EI represent the 2013 partial year recovery and return from the time plant is placed into service in 2013 (or the time the post in service costs are incurred) through the end of 2013. FPL will true-up the 2013 Actual/Estimated revenue requirements in its' March 2014 filing to be collected in 2015. Any over or under recoveries as a result of the true-up will earn a return at the statutory rate. The revenue requirements in Docket No. 130245-EI represent the annualized 13 month average base rate recovery of the 2013 Plant placed into service beginning in January 2014 for the year 2014 and forward.

- c. Will the approval of FPL's petition for an additional \$94,064,105 in revenue requirements during 2014 associated with incremental 2013 rate base result in over recovery during 2014?

With the exception of the adjustments identified in 2(a), FPL currently projects that the actual costs of its 2013 Extended Power Uprate plant placed into service will be equal to the estimated costs of its 2013 Extended Power Uprate plant placed into service as filed in its October 4, 2013 petition. Therefore, currently FPL does not expect the need for a subsequent true-up of the associated revenue requirements in its' petition. However, in the event that there is a variance between actual and estimated 2013 plant placed into service, FPL will assess the need to true up its revenue requirements through an appropriate rate adjustment process, such as those provided by Rule 25-6.0423(7)(a) and (e), F.A.C.

Florida Power & Light Company  
Docket No. 130245  
Staff's First Set of Data Request  
Interrogatory No. 3  
Page 1 of 1

**Q.** With respect to any equipment (assets) retired in 2013 as a result of the 2013 Extended Power Uprate plant placed into service, please provide a description and the dollar amounts related to these 2013 retirements, if any.

**A.**  
Please see attachment 1.

**Question 3:**

With respect to any equipment (assets) retired in 2013 as a result of the 2013 Extended Power Uprate plant placed into service, please provide a description and the dollar amounts related to these 2013 retirements, if any.

**FPL Response:**

Work order Number	Work Order Description	Utility Account	Retirement Unit	In-Service Date	Original Cost	Reserve	Net Book Value
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	113.665 : GROUND SYSTEM	201301	83,537.07	59,819.50	23,717.57
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	113.665 : GROUND SYSTEM	201301	24,759.62	17,086.20	7,673.42
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	113.665 : GROUND SYSTEM	201301	10,541.08	-	10,541.08
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	131.662 : INSULATORS	201301	10,345.93	7,139.55	3,206.38
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	113.665 : GROUND SYSTEM	201301	10,278.91	10,567.58	(288.67)
T00000001991	Install Spacers for Bundled Cond. a	35300 - Station Equipment	124.542 : BUS SYSTEM ACSR	201301	1,221.26	874.52	346.74
P00000113256	EPU PSL Simulator Mod Phase 3	32500 - Misc Power Plant Equip	587.7178 : TRAINING SIMULATOR SYSTE	201303	684,462.31	181,040.00	503,422.31
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5468 : VALVE, POWER OPERATED 6 IN OR GR	201304	130,890.53	8,106.28	122,784.25
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5468 : VALVE, POWER OPERATED 6 IN OR GR	201304	294,828.59	18,259.25	276,569.34
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	98.48	3.66	94.82
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	428,805.06	15,933.99	412,871.07
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	140,487.69	5,220.39	135,267.30
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	421,677.76	24,035.63	397,642.13
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	661,942.31	37,730.71	624,211.60
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	221,690.97	12,636.39	209,054.58
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	661,931.20	37,730.08	624,201.12
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	661,931.20	37,730.08	624,201.12
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	259,986.90	14,819.25	245,167.65
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	259,986.83	14,819.25	245,167.58
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	661,931.20	37,730.08	624,201.12
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5475 : POWER OPER VALVE ACTUATOR	201304	143,592.49	8,184.77	135,407.72
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5475 : POWER OPER VALVE ACTUATOR	201304	661,931.16	37,730.08	624,201.08
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	16,500.45	445.51	16,054.94
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	216,012.38	12,312.71	203,699.67
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	421,677.76	11,385.30	410,292.46
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	661,934.90	37,730.29	624,204.61
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	421,677.76	24,035.63	397,642.13
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	(661,934.90)	(37,730.29)	(624,204.61)
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	(421,677.76)	(24,035.63)	(397,642.13)
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5468 : VALVE, POWER OPERATED 6 IN OR GR	201304	563,359.21	10,703.82	552,655.39
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5468 : VALVE, POWER OPERATED 6 IN OR GR	201304	(233.74)	(4.44)	(229.30)
P00000115663	EPU PTN 4_27 Valve Upgrade	32300 - Turbogenerator Units	462.5468 : VALVE, POWER OPERATED 6 IN OR GR	201304	20,738.03	394.02	20,344.01
P00000116613	PTN U4-27 EPU Retirement	32200 - Reactor Plant Equipment	354.3269 : PUMP ROTATING	201304	76,302.58	76,302.58	-
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	288,032.66	4,896.56	283,136.10
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	271.1563 : VALVE, SPECIAL	201304	171,855.94	2,921.55	168,934.39
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	143,332.17	2,436.65	140,895.52
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	271.1562 : VALVE ACTUATOR	201304	110,889.06	1,885.11	109,003.95
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	462.5475 : PWR OPER VLVE ACTUATR	201304	80,413.24	1,367.03	79,046.21
P00000116615	PTN U4-27 EPU Retirement	32100 - Structures & Improvements	336.2946 : DRIVE, ELECTRIC MOTOR, C	201304	56,331.90	34,277.03	22,054.87
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	272.1584 : STATOR	201304	22,561.17	22,561.17	-
P00000116615	PTN U4-27 EPU Retirement	32300 - Turbogenerator Units	272.1584 : STATOR	201304	22,561.16	22,561.16	-
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	271.1537 : HP BLADING-STATIONARY (R	201304	6,352,790.95	2,596,700.51	3,756,090.44
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	373.3602 : CONDENSER/HEAT EXCH. TUB	201304	2,971,921.99	2,319,109.78	652,812.21
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2943 : HEPA FILTER ASSEMBLY	201304	627,059.16	543,798.53	83,260.63
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	467.5562 : HEAT EXCHANGER	201304	382,069.39	23,662.23	358,407.16
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2937 : HVAC SYSTEM COMPLETE	201304	328,669.41	250,127.34	78,542.07
P00000116617	PTN U4-27 EPU Retirements	32200 - Reactor Plant Equipment	155.0464 : MOTOR	201304	247,098.46	9,678.02	237,420.44
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2943 : HEPA FILTER ASSEMBLY	201304	171,408.93	171,408.93	-
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2944 : CHARCOAL ADSORBER ASSY.	201304	171,408.90	171,408.90	-
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2931 : CONTAINMENT FAN MOTOR	201304	140,508.13	22,380.89	118,127.24
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2937 : HVAC SYSTEM COMPLETE	201304	41,974.54	41,974.54	-
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2946 : DRIVE, ELECTRIC MOTOR, C	201304	37,028.64	13,762.28	23,266.36
P00000116617	PTN U4-27 EPU Retirements	32200 - Reactor Plant Equipment	155.0460 : CONTROL ROD DRIVE COOLIN	201304	30,819.41	30,819.41	-
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2937 : HVAC SYSTEM COMPLETE	201304	22,970.65	22,970.65	-

Work order Number	Work Order Description	Utility Account	Retirement Unit	In-Service Date	Original Cost	Reserve	Net Book Value
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2943 : HEPA FILTER ASSEMBLY	201304	18,408.60	18,408.60	-
P00000116617	PTN U4-27 EPU Retirements	32200 - Reactor Plant Equipment	155.0460 : CONTROL ROD DRIVE COOLIN	201304	13,227.20	13,227.20	-
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	373.3602 : CONDENSER/HEAT EXCH. TUB	201304	13,039.50	5,652.91	7,386.59
P00000116617	PTN U4-27 EPU Retirements	32200 - Reactor Plant Equipment	155.0460 : CONTROL ROD DRIVE COOLIN	201304	12,714.84	8,004.96	4,709.88
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2946 : DRIVE, ELECTRIC MOTOR, C	201304	12,372.80	12,372.80	-
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	272.1573 : ROTOR	201304	9,356.31	8,923.57	432.74
P00000116617	PTN U4-27 EPU Retirements	32200 - Reactor Plant Equipment	261.1494 : VALVE, POWER OPERATED 8	201304	9,097.51	9,097.51	-
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	373.3602 : CONDENSER/HEAT EXCH. TUB	201304	6,270.34	2,873.67	3,396.67
P00000116617	PTN U4-27 EPU Retirements	32100 - Structures & Improvements	336.2937 : HVAC SYSTEM COMPLETE	201304	1,938.64	1,938.64	-
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	467.5559 : HEAT EXCHANGER, SHELL	201304	1,371.08	1,273.70	97.38
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	272.1573 : ROTOR	201304	766.31	711.88	54.43
P00000116617	PTN U4-27 EPU Retirements	32300 - Turbogenerator Units	272.1572 : ROTOR COILS	201304	(70,234.60)	(37,407.86)	(32,826.74)
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	478.5801 : STEAM/MOISTURE SEPARATOR	201304	4,481,125.13	4,481,125.13	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1541 : HIGH PRESSURE SHAFT/WHEE	201304	3,731,629.15	3,731,629.15	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	272.1572 : ROTOR COILS	201304	3,511,729.82	3,511,729.82	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	353.3224 : HEAT EXCHANGER, SHELL	201304	2,889,829.17	2,889,829.17	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1548 : TURBINE CONTROL SYSTEM	201304	2,376,445.33	2,376,445.33	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1544 : HP BLADING-ROTATING (ROW	201304	2,363,365.15	2,363,365.15	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	371.3542 : TUBES, IN A WATER BOX	201304	2,175,358.41	2,175,358.41	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	477.5767 : HEAT EXCHANGER, SHELL	201304	1,955,336.05	1,955,336.05	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	477.5768 : HEAT EXCH, TUBE BUNDL	201304	1,955,336.02	1,955,336.02	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	371.3542 : TUBES, IN A WATER BOX	201304	1,057,141.46	1,057,141.46	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	272.1573 : ROTOR	201304	907,562.12	907,562.12	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1541 : HIGH PRESSURE SHAFT/WHEE	201304	699,079.22	699,079.22	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	371.3549 : CATHODIC PROTECTION EQUI	201304	583,185.28	583,185.28	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1544 : HP BLADING-ROTATING (ROW	201304	475,564.09	475,564.09	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	371.3542 : TUBES, IN A WATER BOX	201304	283,949.31	283,949.31	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	478.5801 : STEAM/MOISTURE SEPARATOR	201304	246,512.18	246,512.18	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	238,628.16	238,628.16	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	353.3236 : MFIV ACTUATOR	201304	188,527.74	188,527.74	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	374.3644 : PUMP COMPLETE	201304	186,919.44	186,919.44	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	374.3644 : PUMP COMPLETE	201304	133,407.70	133,407.70	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	112,630.16	112,630.16	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	111,387.86	111,387.86	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	110,962.60	110,962.60	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	374.3644 : PUMP COMPLETE	201304	90,801.30	90,801.30	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32100 - Structures & Improvements	336.2930 : CONTAINMENT FAN COOLER	201304	83,036.58	83,036.58	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	272.1573 : ROTOR	201304	74,331.59	74,331.59	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	371.3544 : WATER BOX	201304	71,984.00	71,984.00	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32100 - Structures & Improvements	336.2930 : CONTAINMENT FAN COOLER	201304	45,441.94	45,441.94	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	31,172.72	31,172.72	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32100 - Structures & Improvements	336.2931 : CONTAINMENT FAN MOTOR	201304	29,968.12	29,968.12	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	261.1494 : VALVE, POWER OPERATED 8	201304	27,292.54	27,292.54	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	354.3259 : PUMP COMPLETE	201304	26,486.81	26,486.81	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	271.1548 : TURBINE CONTROL SYSTEM	201304	16,027.89	16,027.89	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	353.3231 : VALVE, POWER OPERATED 8	201304	15,643.21	15,643.21	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	374.3644 : PUMP COMPLETE	201304	10,843.84	10,843.84	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32300 - Turbogenerator Units	374.3644 : PUMP COMPLETE	201304	6,671.13	6,671.13	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32100 - Structures & Improvements	336.2930 : CONTAINMENT FAN COOLER	201304	3,835.14	3,835.14	-
P00000000767	PTN4 Extended Power Uprate PTN4-27	32200 - Reactor Plant Equipment	353.3236 : MFIV ACTUATOR	201304	37.71	37.71	-
P00000116367	EPU PSL Fabric Building B Roof	32100 - Structures & Improvements	310.2418 : SUPERSTRUCTURE	201306	40,996.00	2,699.10	38,296.90
P00000116368	EPU PSL Fabric Building F Roof	32100 - Structures & Improvements	399.7825 : SUPERSTRUCTURE	201306	40,996.00	4,241.44	36,754.56
				New	51,592,427.68	38,370,649.21	13,221,778.47

**Note:**

FPL has trued-up the EPU project net book value of the retirements and cost of removal to the capital recovery schedule from Docket No. 080677-EI. As a result, the total 2013 net book value of retirements, cost of removal and salvage (jurisdictional, net of participants) reflects a net refund to customers of (\$3,961,275) amortized over five years or (\$792,346) each year as shown in Docket No. 130245-EI Attachment B, page 3 of 54.

**Q.**

Provide an explanation describing how the retirement of these assets identified above is directly related to the 2013 Extended Power Uprate plant placed into service.

**A.**

Each of the assets retired as identified in Question 3 was a direct result of newly installed 2013 EPU plant being placed into service. Specifically, each of the following EPU work orders placed into service in 2013 directly resulted in retired assets and related components due to the replacement of Retirement Units:

1. Transmission - Turkey Point String Bus Spacers
2. Nuclear - St. Lucie Simulator Phase III
3. Nuclear - Turkey Point Extended Power Uprate Unit 4 Cycle 27
4. Nuclear - Turkey Point Unit 4 Cycle 27 Turbine Valve
5. Nuclear - St. Lucie Fabric Building B and F Restoration.

Many of the asset retirements were caused by the work performed pursuant to the Nuclear - Turkey Point Extended Power Uprate Unit 4 Cycle 27 work order. The following is a list of modifications implemented and major components replaced associated with that work order during the outage, which caused many of the asset retirements:

1. High Pressure Turbine Rotor Replacement
2. Generator Upgrade - Rotor Replacement and Stator Rewind
3. Generator Current Transformers and Bushings Replacement
4. Generator Hydrogen Coolers Replacement
5. Generator Exciter Cooler Replacement
6. Heater Drain Pumps and Valves Replacement
7. Main Steam Isolation Valves Replacement
8. Moisture Separator Reheaters Replacement
9. Turbine Plant Cooling Water Heat Exchangers Replacement
10. Main Condenser Replacement
11. Normal Containment Cooling Modification
12. Condensate Pumps and Motors Replacement
13. Feedwater Heater Nos. 5 and 6 Replacement

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**Q.**

Please identify all differences, if any, in FPL's depreciation amounts and property taxes compared to the depreciation amounts and property taxes FPL supported in its Need Filing in Docket No. 070602-EI. For each identified change in depreciation amount and/or taxes, explain the reason for the difference.

**A.**

Please see attachment 1.

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Below is a comparison of depreciation expense and property tax expense recovered through base rate increase through 2013 compared to the Need Determination.

PTN3				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate
2009	-	-	-	-
2010	103,297	1.80%	78,994	1.80%
2011	142,577	-	134,346	2.04%
2012	23,887,445	-	18,741,998	1.81%
2013	-	-	-	-
Total	24,133,319	-	18,455,337	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	5.00%	-	1.80%
2008	-	5.00%	-	1.80%
2009	-	5.00%	-	1.80%
2010	-	5.00%	-	1.80%
2011	-	5.00%	-	1.80%
2012	-	5.00%	-	1.80%
2013	-	5.00%	-	1.80%
Total	18,615,816	-	6,366,609	-

Variance (Base Rate vs Need) 5,517,503 12,088,728

PSL1				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate
2009	-	-	-	-
2010	143,406	-	119,783	2.01%
2011	-	-	-	-
2012	13,161,824	-	10,669,394	1.97%
2013	20,375	-	19,817	1.97%
Total	13,325,605	-	10,808,995	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	4.00%	-	1.80%
2008	-	4.00%	-	1.80%
2009	-	4.00%	-	1.80%
2010	-	4.00%	-	1.80%
2011	-	4.00%	-	1.80%
2012	-	4.00%	-	1.80%
2013	-	4.00%	-	1.97%
Total	12,580,613	-	5,434,825	-

Variance (Base Rate vs Need) 744,992 5,374,170

TBANS				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate (b)
2009	-	-	-	-
2010	95,757	-	58,093	-
2011	441,453	-	312,093	-
2012	1,165,538	-	784,041	-
2013	17,445	-	6,451	-
Total	1,715,193	-	1,160,678	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	2.50%	-	1.80%
2008	-	2.50%	-	1.80%
2009	-	2.50%	-	1.80%
2010	-	2.50%	-	1.80%
2011	-	2.50%	-	1.80%
2012	-	2.50%	-	1.80%
2013	-	2.50%	-	1.80%
Total	1,125,000	-	789,750	-

Variance (Base Rate vs Need) 590,193 370,928

PTN4				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate
2009	-	-	-	-
2010	-	-	16,041	1.80%
2011	424,693	-	378,925	2.04%
2012	1,680,856	-	635,642	1.81%
2013	15,928,530	-	12,430,941	1.80%
Total	18,034,080	-	13,461,549	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	4.55%	-	1.80%
2008	-	4.55%	-	1.80%
2009	-	4.55%	-	1.80%
2010	-	4.55%	-	1.80%
2011	-	4.55%	-	1.80%
2012	-	4.55%	-	1.80%
2013	17,161,000	4.55%	6,487,000	1.80%
Total	17,161,000	-	6,487,000	-

Variance (Base Rate vs Need) 873,079 6,974,549

PSL2				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate
2009	49,690	-	49,522	1.91%
2010	9,574	-	10,438	2.01%
2011	2,503,084	-	2,140,514	2.08%
2012	6,629,177	-	5,679,452	1.97%
2013	23,560	-	23,844	1.97%
Total	9,215,085	-	7,903,830	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	3.23%	-	1.80%
2008	-	3.23%	-	1.80%
2009	-	3.23%	-	1.80%
2010	-	3.23%	-	1.80%
2011	-	3.23%	-	1.80%
2012	-	3.23%	-	1.80%
2013	-	3.23%	-	1.97%
Total	10,868,426	-	5,868,950	-

Variance (Base Rate vs Need) (1,653,341) 2,034,880

TOTAL				
Base Rate Increase Filing				
	Depreciation	Depreciation Rate (a)	Property Taxes	Property Tax Rate (b)
2009	49,690	-	49,522	-
2010	352,034	-	283,348	-
2011	3,511,807	-	2,965,938	-
2012	46,524,840	-	36,010,528	-
2013	15,988,910	-	12,481,053	-
Total	66,423,281	-	51,790,389	-

Need Filing				
	Depreciation	Depreciation Rate	Property Taxes	Property Tax Rate
2007	-	0.00%	-	1.80%
2008	-	2.50%	-	1.80%
2009	-	2.50%	-	1.80%
2010	-	2.50%	-	1.80%
2011	-	2.50%	-	1.80%
2012	-	2.50%	-	1.80%
2013	-	2.50%	-	1.80%
Total	60,350,855	-	24,947,134	-

Variance (Base Rate vs Need) 6,072,426 (c) 26,843,255 (d)

(a) Various. See page 2 for depreciation rates by plant account.

(b) Various since amounts are a combination of St. Lucie and Miami/Dade counties.

(c) The variance in depreciation expense is primarily due to the increased plant in service costs offset by lower average plant account depreciation rates as compared to the depreciation rates presented in the need determination.

(d) The variance in property tax expense is primarily due to the increased plant in service costs and to a higher average property tax rate in the base rate increase filings compared to the need determination. See page 3

Totals may not add due to rounding

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Depreciation Expense

Base Rate Filing

Yr/Plt Acct/Dep Rate	PSL1	PSL2	PTN3	PTN4	Transmission	Grand Total
<b>2009</b>						
323 1.90%		49,690				49,690
<b>2010</b>						
321 1.80%		1,149	28,913			30,062
322 2.00%	8,454		70,841			79,295
323 2.40%	134,952					134,952
325 1.80%		8,425	3,543			11,968
353 2.60%					7,992	7,992
353.1 2.90%					41,259	41,259
356 3.20%					43,745	43,745
397.8 10.00%					2,761	2,761
<b>2011</b>						
321 1.80%		503	5,025	5,025		10,553
322 2.00%		20,890	82,527	126,734		230,151
323 2.40%		2,481,691	40,758	278,667		2,801,116
353 2.60%					12,970	12,970
2.60%			14,267	14,267	8,701	37,235
2.90%					378,718	378,718
2.90%					41,064	41,064
<b>2012</b>						
(b) 303 1.962,077	1,962,077	1,027,104	1,839,785	1,656,667		6,485,633
321 1.80%	86,030	87,659	1,836,578			2,010,267
322 2.00%	3,711,244	2,805,281	4,178,458			10,694,983
323 2.40%	7,121,932	2,535,691	15,750,266	4,201		25,412,090
324 1.80%	280,540	173,442	262,369			716,351
325 1.80%			19,556	19,556		39,111
352 1.90%					25,082	25,082
353 2.60%					227,889	227,889
353.1 2.90%					910,579	910,579
356 3.20%					(0)	(0)
364 4.10%			82	82		163
365 3.90%			106	106		211
367.6 2.60%			23	23		46
368 3.80%			34	34		68
369.1 3.90%			4	4		7
371 4.00%			185	185	115	370
397 10.00%					1,872	1,872
<b>2013</b>						
321 1.80%		3,143		498,039		501,182
322 2.00%	20,375	15,067		3,458,604		3,494,046
323 2.40%				11,971,887		11,971,887
325 1.80%		\$5,351				5,351
353 2.60%					8,927	8,927
397.2 (a) 0.00%					3,518	3,518
<b>Base Rate Filing</b>	13,325,604	9,215,084	24,133,319	18,034,080	1,715,191	66,423,278
<b>Need Determination</b>	12,580,613	10,868,426	18,615,816	17,161,000	1,125,000	60,350,855
<b>Variance (filing vs need)</b>	744,992	(1,653,341)	5,517,503	873,079	590,191	6,072,423

Depreciation Expense

The variance in depreciation expense is primarily due to the increased plant in service costs offset by lower average plant account depreciation rates as compared to the depreciation rates presented in the need determination.

(a) Per Public Service Commission Order No. PSC-10-0153-FOF-EI, Docket No. 080677-EI, 090130-EI, Plant account 397.2-Communications Equipment - Other, is amortized over a period of 7 years.

(b) Plant Account 303 is for the License Amendment Requests (LAR) and are amortized over the respective remaining lives of the Units.

Totals may not add due to rounding

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Property Tax Expense

Base Rate Filings

	PSL1	PSL2	PTN3	PTN4	Trans	Grand Total
<b>2009</b>						
1.91%		49,522				49,522
<b>2010</b>						
1.80%		1,136	92,589	4,474		98,198
1.80%			14,290	14,290		28,579
2.01%	119,783	9,302				129,085
2.01%	13,743	13,743				27,486
<b>2011</b>						
2.04%			138,830	415,042	Included in each Plant location	553,872
2.04%		4,668		4,668		
2.08%		2,407,399				2,407,399
<b>2012</b>						
1.81%			18,370,154	763,799		19,133,953
1.97%	10,920,694	5,955,881				16,876,575
<b>2013</b>						
1.80%				12,437,392		12,437,392
1.97%	19,817	23,844				43,661
<b>Total</b>	<b>11,074,037</b>	<b>8,460,827</b>	<b>18,620,530</b>	<b>13,634,996</b>	<b>-</b>	<b>51,790,390</b>

<b>Need Determination</b>						
1.80%	5,434,825	5,868,950	6,366,609	6,487,000	789,750	24,947,134
<b>Variance (filing vs need)</b>	<b>5,639,213</b>	<b>2,591,877</b>	<b>12,253,921</b>	<b>7,147,996</b>	<b>(789,750)</b>	<b>26,843,257</b>

Property Tax Expense

The variance in property tax expense is primarily due to the increased plant in service costs and to a higher average property tax rate in the base rate increase filings compared to the need determination.

Totals may not add due to rounding

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**Q.** Please provide the calculation of the 1.63188 net operating income multiplier used on page 1, line 41 of Attachment B to the Petition.

**A.** The calculation of the 1.63188 used on page 1, line 41 of Attachment B to the Petition is the net operating income multiplier filed in Docket No. 120015-EI. This calculation is reflected in attachment 1.

SCHEDULE C - 44

REVENUE EXPANSION FACTOR

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:  
 PROJECTED TEST YEAR ENDED 12/31/2013  
 PRIOR YEAR ENDED 12/31/2012  
 HISTORICAL YEAR ENDED 12/31/2011

DOCKET NO. 120015-EI

WITNESS: Kim Ousdahl

LINE NO.	DESCRIPTION	(1) PERCENT
1	REVENUE REQUIREMENT	1.00000
2	REGULATORY ASSESSMENT RATE	0.00072
3	BAD DEBT RATE	0.00166
4	NET BEFORE INCOME TAXES	<u>0.99762</u>
5	STATE INCOME TAX RATE	0.05500
6	STATE INCOME TAX	<u>0.05487</u>
7	NET BEFORE FEDERAL INCOME TAX	<u>0.94276</u>
8	FEDERAL INCOME TAX RATE	0.35000
9	FEDERAL INCOME TAX	<u>0.32996</u>
10	REVENUE EXPANSION FACTOR	<u>0.61279</u>
11	NET OPERATING INCOME MULTIPLIER	<u>1.63188</u>
12		
13		
14		
15		
16		
17	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.	

**Q.** Please identify the origin and derivation of the numbers found in Attachment E, page 1, column (3), labeled Total Nuclear Cost Allocation.

**A.** The Nuclear Cost Allocation found in Attachment E, page 1, column (3) is from MFR E-6b as approved in Docket No. 120015-EI. A copy of the MFR is attached.

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
2013 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Total Retail	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	
1	<b>Demand</b>								
2	<b>Revenue Requirements</b>								
3	196,235	3,825	249	1,674	11,367	49	42,694	18,386	
4	778,017	15,138	980	6,632	44,700	192	168,647	74,504	
5	886,456	17,240	1,119	7,549	51,105	219	192,287	84,666	
6	11,240	219	14	96	642	3	2,433	1,082	
7	547	11	1	4	33	0	120	48	
8	363,241	7,064	458	3,093	20,945	90	78,796	34,689	
9	13,841	268	18		828	3	2,951	1,303	
10	23,630	458	31		1,402	5	5,030	2,238	
11	203,038	3,938	266		12,024	45	43,199	19,260	
12	92,910	1,760	122		5,520	21	19,795	8,789	
13	366,270	6,623	479		21,608	82	78,037	34,816	
14	189,154	3,577	248		11,247	42	40,309	17,882	
15	147,355	2,714	194		8,828	33	31,476	13,845	
16	25,511	495	33		1,509	6	5,426	2,422	
17	212,815	1,523	161		11,103	24	30,686	10,485	
18	3,510,262	64,853	4,373	19,048	202,860	815	741,886	324,415	
19	<b>Sub-Total Revenue Requirements</b>								
20	<b>Billing Units (Annual)</b>								
21	110,857,944	5,622,980	358,780	2,583,657			69,581,721	26,038,657	
22	59,582,135,691				5,844,824,242	37,869,107			
23	59,692,993,635	5,622,980	358,780	2,583,657	5,844,824,242	37,869,107	69,581,721	26,038,657	
24	<b>Sub-Total Billing Units (Annual)</b>								
25	<b>Unit Costs (\$/Unit)</b>								
26		0.680237	0.692710	0.647965	0.001945	0.001286	0.613578	0.706097	
27		2.692177	2.731977	2.566996	0.007648	0.005068	2.423721	2.861293	
28		3.065971	3.117950	2.921639	0.008744	0.005786	2.763468	3.251537	
29		0.038928	0.039348	0.037159	0.000110	0.000073	0.034971	0.041537	
30		0.001870	0.001976	0.001733	0.000006	0.000004	0.001729	0.001862	

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
2013 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Total Retail	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	
1	Transmission	1.256307	1.277743	1.197129	0.003583	0.002371	1.132420	1.332200	
2	Distribution - Land & Land Rights	0.047671	0.050764		0.000142	0.000082	0.042408	0.050034	
3	Distribution - Structures & Improvements	0.081476	0.086337		0.000240	0.000140	0.072285	0.085945	
4	Distribution - Station Equipment	0.700265	0.741074		0.002057	0.001201	0.620832	0.739655	
5	Distribution - Poles, Towers & Fixtures	0.312980	0.339711		0.000944	0.000551	0.284489	0.337546	
6	Distribution - Overhead Conductors & Devices	1.177915	1.335125		0.003697	0.002164	1.121513	1.337094	
7	Distribution - Underground Conduit	0.636170	0.691890		0.001924	0.001122	0.579310	0.686766	
8	Distribution - Underground Conductors & Devices	0.482622	0.541125		0.001510	0.000879	0.452363	0.531696	
9	Distribution - Primary Capacitors and Regulators	0.088000	0.093054		0.000258	0.000151	0.077984	0.093024	
10	Distribution - Secondary Transformers	0.270923	0.449050		0.001900	0.000633	0.441006	0.402673	
11	<b>Sub-Total Unit Costs (\$/Unit)</b>	11.533513	12.189834	7.372621	0.034708	0.021512	10.662078	12.458960	
12									
13	<b>Energy</b>								
14	<b>Revenue Requirements</b>								
15	Production - Steam	130,181	3,561	225	1,620	7,459	48	31,666	14,115
16	Production - Nuclear	363,982	10,509	661	4,785	21,908	141	93,317	41,764
17	Production - Other Production	187,728	5,138	323	2,339	10,707	69	45,619	20,423
18	Transmission	30,256	827	52	376	1,737	11	7,363	3,275
19	Customer - Uncollectible Accounts	(190)	(0)			(13)		(13)	(1)
20	<b>Sub-Total Revenue Requirements</b>	731,956	20,036	1,261	9,120	41,798	269	177,952	79,576
21									
22	<b>Billing Units (Annual)</b>								
23	KWH for All Rate Classes	103,200,444,298	2,861,942,625	177,616,369	1,341,477,742	5,844,824,242	37,869,107	25,078,522,608	11,310,651,252
24	<b>Sub-Total Billing Units (Annual)</b>	103,200,444,298	2,861,942,625	177,616,369	1,341,477,742	5,844,824,242	37,869,107	25,078,522,608	11,310,651,252
25									
26	<b>Unit Costs (\$/Unit)</b>								
27	Production - Steam		0.001244	0.001264	0.001208	0.001276	0.001266	0.001263	0.001248
28	Production - Nuclear		0.003672	0.003722	0.003567	0.003748	0.003725	0.003721	0.003692
29	Production - Other Production		0.001795	0.001819	0.001744	0.001832	0.001821	0.001819	0.001806
30	Transmission		0.000289	0.000294	0.000280	0.000297	0.000295	0.000294	0.000290

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
2013 PROPOSED RATES - EQUALIZED - DETAIL  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-2
1	<b>Demand</b>								
2	<b>Revenue Requirements</b>								
3	Production - Steam	3,342	272	171	21	17	113,861	105	44
4	Production - Nuclear	13,782	1,076	680	82	69	450,337	417	170
5	Production - Other Production	15,656	1,226	773	93	79	513,067	475	196
6	Production - Other Power Supply	200	16	10	1	1	6,507	6	2
7	Production - Curtailment Credit	9	1	0	0	0	319	0	0
8	Transmission	6,414	502	317	38	32	210,238	195	80
9	Distribution - Land & Land Rights	232		12	17	7	8,104	91	3
10	Distribution - Structures & Improvements	399		21	29	13	13,837	156	5
11	Distribution - Station Equipment	3,434		179	253	108	118,899	1,345	39
12	Distribution - Poles, Towers & Fixtures	1,538		77	116	48	54,470	616	18
13	Distribution - Overhead Conductors & Devices	5,874		262	459	186	215,262	2,441	70
14	Distribution - Underground Conduit	3,126		155	236	99	110,901	1,253	37
15	Distribution - Underground Conductors & Devices	2,369		111	183	75	86,491	975	29
16	Distribution - Primary Capacitors and Regulators	432		22	32	14	14,939	169	5
17	Distribution - Secondary Transformers	1,451			127	54	156,506	676	20
18	<b>Sub-Total Revenue Requirements</b>	<b>58,259</b>	<b>3,092</b>	<b>2,790</b>	<b>1,687</b>	<b>802</b>	<b>2,073,737</b>	<b>8,919</b>	<b>718</b>
19									
20	<b>Billing Units (Annual)</b>								
21	KW for Demand Classes	5,108,402	475,709	262,932					
22	KWH for All Other Classes				99,358,122	12,578,957	53,023,166,899	531,612,631	32,725,733
23	<b>Sub-Total Billing Units (Annual)</b>	<b>5,108,402</b>	<b>475,709</b>	<b>262,932</b>	<b>99,358,122</b>	<b>12,578,957</b>	<b>53,023,166,899</b>	<b>531,612,631</b>	<b>32,725,733</b>
24									
25	<b>Unit Costs (\$/Unit)</b>								
26	Production - Steam	0.654135	0.572111	0.652028	0.000208	0.001387	0.002147	0.000198	0.001335
27	Production - Nuclear	2.697929	2.260877	2.584673	0.000823	0.005514	0.008493	0.000785	0.005192
28	Production - Other Production	3.064729	2.577131	2.940660	0.000936	0.006262	0.009676	0.000894	0.005976
29	Production - Other Power Supply	0.039193	0.032637	0.037441	0.000012	0.000080	0.000123	0.000011	0.000074
30	Production - Curtailment Credit	0.001730	0.001593	0.001750	0.000001	0.000004	0.000006	0.000001	0.000004

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
 2013 PROPOSED RATES - EQUALIZED - DETAIL  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-2
1	Transmission	1.255638	1.056049	1.204901	0.000384	0.002566	0.003965	0.000366	0.002450
2	Distribution - Land & Land Rights	0.045426		0.046177	0.000173	0.000581	0.000153	0.000172	0.000084
3	Distribution - Structures & Improvements	0.078099		0.079101	0.000296	0.000999	0.000261	0.000294	0.000141
4	Distribution - Station Equipment	0.672289		0.680259	0.002545	0.008597	0.002242	0.002529	0.001204
5	Distribution - Poles, Towers & Fixtures	0.301107		0.290970	0.001165	0.003855	0.001027	0.001158	0.000555
6	Distribution - Overhead Conductors & Devices	1.149859		0.995001	0.004623	0.014771	0.004060	0.004591	0.002132
7	Distribution - Underground Conduit	0.611850		0.589600	0.002371	0.007834	0.002092	0.002357	0.001132
8	Distribution - Underground Conductors & Devices	0.463830		0.424048	0.001844	0.005945	0.001631	0.001834	0.000900
9	Distribution - Primary Capacitors and Regulators	0.084563		0.085517	0.000320	0.001081	0.000282	0.000318	0.000151
10	Distribution - Secondary Transformers	0.284137			0.001279	0.004261	0.002952	0.001271	0.000602
11	<b>Sub-Total Unit Costs (\$/Unit)</b>	<b>11.404513</b>	<b>6.500398</b>	<b>10.612126</b>	<b>0.016978</b>	<b>0.063736</b>	<b>0.039110</b>	<b>0.016778</b>	<b>0.021932</b>
12									
13	<b>Energy</b>								
14	<b>Revenue Requirements</b>								
15	Production - Steam	3,030	242	113	125	15	67,120	667	42
16	Production - Nuclear	8,970	714	334	370	45	197,984	1,969	124
17	Production - Other Production	4,386	349	163	181	22	96,794	963	60
18	Transmission	703	56	26	29	4	15,599	155	10
19	Customer - Uncollectible Accounts	(0)			(1)		(162)	(0)	
20	<b>Sub-Total Revenue Requirements</b>	<b>17,088</b>	<b>1,361</b>	<b>636</b>	<b>704</b>	<b>86</b>	<b>377,336</b>	<b>3,753</b>	<b>237</b>
21									
22	<b>Billing Units (Annual)</b>								
23	KWH for All Rate Classes	2,450,692,797	199,482,765	92,698,007	99,358,122	12,578,957	53,023,166,899	531,612,631	32,725,733
24	<b>Sub-Total Billing Units (Annual)</b>	<b>2,450,692,797</b>	<b>199,482,765</b>	<b>92,698,007</b>	<b>99,358,122</b>	<b>12,578,957</b>	<b>53,023,166,899</b>	<b>531,612,631</b>	<b>32,725,733</b>
25									
26	<b>Unit Costs (\$/Unit)</b>								
27	Production - Steam	0.001236	0.001213	0.001219	0.001259	0.001213	0.001266	0.001254	0.001298
28	Production - Nuclear	0.003660	0.003577	0.003602	0.003721	0.003591	0.003734	0.003704	0.003780
29	Production - Other Production	0.001790	0.001749	0.001761	0.001819	0.001756	0.001826	0.001811	0.001846
30	Transmission	0.000287	0.000282	0.000283	0.000292	0.000281	0.000294	0.000291	0.000303

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
2013 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

	(1)	(2)	(3)
Line No.		SST-DST	SST-TST
1	<b>Demand</b>		
2	<b>Revenue Requirements</b>		
3	Production - Steam	8	151
4	Production - Nuclear	31	580
5	Production - Other Production	35	673
6	Production - Other Power Supply	0	8
7	Production - Curtailment Credit	0	0
8	Transmission	14	276
9	Distribution - Land & Land Rights	3	
10	Distribution - Structures & Improvements	6	
11	Distribution - Station Equipment	50	
12	Distribution - Poles, Towers & Fixtures	21	
13	Distribution - Overhead Conductors & Devices	72	
14	Distribution - Underground Conduit	43	
15	Distribution - Underground Conductors & Devices	31	
16	Distribution - Primary Capacitors and Regulators	6	
17	Distribution - Secondary Transformers		
18	<b>Sub-Total Revenue Requirements</b>	<b>321</b>	<b>1,687</b>
19			
20	<b>Billing Units (Annual)</b>		
21	KW for Demand Classes	24,034	801,071
22	KWH for All Other Classes		
23	<b>Sub-Total Billing Units (Annual)</b>	<b>24,034</b>	<b>801,071</b>
24			
25	<b>Unit Costs (\$/Unit)</b>		
26	Production - Steam	0.325205	0.188475
27	Production - Nuclear	1.284055	0.723474
28	Production - Other Production	1.464432	0.839553
29	Production - Other Power Supply	0.018518	0.010096
30	Production - Curtailment Credit	0.000925	0.000556

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
 2013 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

	(1)	(2)	(3)
Line No.		SST-DST	SST-TST
1	Transmission	0.600106	0.344334
2	Distribution - Land & Land Rights	0.140820	
3	Distribution - Structures & Improvements	0.239886	
4	Distribution - Station Equipment	2.059959	
5	Distribution - Poles, Towers & Fixtures	0.882384	
6	Distribution - Overhead Conductors & Devices	2.997029	
7	Distribution - Underground Conduit	1.788889	
8	Distribution - Underground Conductors & Devices	1.292415	
9	Distribution - Primary Capacitors and Regulators	0.258730	
10	Distribution - Secondary Transformers		
11	<b>Sub-Total Unit Costs (\$/Unit)</b>	<b>13.353354</b>	<b>2.106489</b>
12			
13	<b>Energy</b>		
14	<b>Revenue Requirements</b>		
15	Production - Steam	9	125
16	Production - Nuclear	28	361
17	Production - Other Production	13	176
18	Transmission	2	29
19	Customer - Uncollectible Accounts		
20	<b>Sub-Total Revenue Requirements</b>	<b>53</b>	<b>691</b>
21			
22	<b>Billing Units (Annual)</b>		
23	KWH for All Rate Classes	7,613,528	97,610,914
24	<b>Sub-Total Billing Units (Annual)</b>	<b>7,613,528</b>	<b>97,610,914</b>
25			
26	<b>Unit Costs (\$/Unit)</b>		
27	Production - Steam	0.001228	0.001282
28	Production - Nuclear	0.003617	0.003696
29	Production - Other Production	0.001768	0.001804
30	Transmission	0.000286	0.000301

Docket No. 130245-EI  
 Staff's First Data Request No. 7, Attachment 2  
 (in Thousands)

Line No.	Rate Class	Total Retail	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-2	SST-DST	SST-TST
<b>1 Production - Nuclear Revenue Requirements from MFR E-6b Docket No. 120015-EI<sup>a</sup></b>																			
2	Demand	778,017	15,138	980	6,632	44,700	192	168,647	74,504	13,782	1,076	680	82	69	450,337	417	170	31	580
3	Energy	383,984	10,509	661	4,785	21,908	141	93,317	41,764	8,970	714	334	370	45	197,984	1,969	124	28	361
4	<b>Totals</b>	<b>1,162,001</b>	<b>25,647</b>	<b>1,641</b>	<b>11,417</b>	<b>66,608</b>	<b>333</b>	<b>261,964</b>	<b>116,268</b>	<b>22,752</b>	<b>1,790</b>	<b>1,014</b>	<b>452</b>	<b>114</b>	<b>648,321</b>	<b>2,386</b>	<b>294</b>	<b>59</b>	<b>941</b>
<b>5</b>																			
<b>6 Percent Allocation of Production - Nuclear Revenue Requirements<sup>b</sup></b>																			
7	Demand	100.00%	1.95%	0.13%	0.85%	5.75%	0.02%	21.68%	9.58%	1.77%	0.14%	0.09%	0.01%	0.01%	57.88%	0.05%	0.02%	0.00%	0.07%
8	Energy	100.00%	2.74%	0.17%	1.25%	5.71%	0.04%	24.30%	10.88%	2.34%	0.19%	0.09%	0.10%	0.01%	51.56%	0.51%	0.03%	0.01%	0.09%
9	<b>Totals</b>	<b>100.00%</b>	<b>2.21%</b>	<b>0.14%</b>	<b>0.98%</b>	<b>5.73%</b>	<b>0.03%</b>	<b>22.54%</b>	<b>10.01%</b>	<b>1.96%</b>	<b>0.15%</b>	<b>0.09%</b>	<b>0.04%</b>	<b>0.01%</b>	<b>55.79%</b>	<b>0.21%</b>	<b>0.03%</b>	<b>0.01%</b>	<b>0.08%</b>
<b>10</b>																			
<b>11 EPU Revenue Requirements by Rate Class - 2014<sup>c</sup></b>																			
12		113,206	2,499	160	1,112	6,489	32	25,521	11,327	2,217	174	99	44	11	63,162	233	29	6	92
<b>13</b>																			
<b>14 EPU % Allocations by Rate Class<sup>d</sup></b>																			
15		100.00%	2.21%	0.14%	0.98%	5.73%	0.03%	22.54%	10.01%	1.96%	0.15%	0.09%	0.04%	0.01%	55.79%	0.21%	0.03%	0.01%	0.08%

**Footnotes**

- a Docket No. 120015-EI, MFR No. E-6b, Attachment 2 of 2, Pages 1 - 12 (relevant pages attached)
- b Percents are calculated by dividing Rate Class Revenue Requirements by Total Retail Revenue Requirements (from lines 2 and 3)
- c EPU Revenue Requirements by Rate Class per Attachment E, page 1, column (3), labeled Total Nuclear Cost Allocation, Docket No. 130245-EI
- d Percents are calculated by dividing Rate Class Revenue Requirements by Total Retail Revenue Requirements (from line 12)

**Q.**

How does the Company envision the true-up of the revenue requirement associated with the 2013 Extended Power Uprate plant placed into service in this docket will be addressed?

**A.**

Except for the errata identified in FPL's response to questions 1.a. and 2.a. above, FPL currently projects that the actual costs of its 2013 Extended Power Uprate plant placed into service will be equal to the estimated costs of its 2013 Extended Power Uprate plant placed into service as filed in its October 4, 2013 petition. Therefore, currently FPL does not expect the need for a subsequent true-up of the associated revenue requirements. However, in the event that there is a variance between actual and estimated 2013 plant placed into service, FPL will assess the need to true up its revenue requirements through an appropriate rate adjustment process, such as those provided by Rule 25-6.0423(7)(a) and (e), F.A.C.