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FPL's Responses to OPC's Third Set of Interrogatories (Nos. 69, 77, 84, 84 Supplemental, 85, and 87)

Florida Power & Light Company Docket No. 120015-EI OPC's Third Set of Interrogatories Interrogatory No. 69 Page 1 of 1

Q.

Affiliate Assets, Revenues and Net Income. With reference to the direct testimony of Dr. Avera at page 16, lines 6-21, please provide a breakdown by assets, revenues, and net income for NextEra Energy Inc., NextEra Energy Resources, and FPL for year-end 2010 and 2011.

· A.

Consistent with FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, the financial statements for FPL for the requested periods are included in NextEra Energy, Inc.'s 2011 10-K, which is included in this filing as MFR F-2. See FPL's objections previously served on April 13, 2012.

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Q.

NextEra Energy Capital Structure. Note 15 of the 2010 NextEra Energy, Inc. 10-K states that interest expense from Capital Holdings is allocated on a capital structure deemed at 70%. Why was this capital structure pegged to be 70%?

A.

Regarding the 70% allocation of interest expense, please refer to the second and third sentences of the note found in the 2010 Form 10-K.

"NextEra Energy Resources' segment information includes an allocation of interest expense from Capital Holdings based on a deemed capital structure of 70% debt and allocated shared service costs. These changes were made to reflect an expected average capital, structure at Capital Holdings and more accurately reflect NextEra Energy Resources' operating costs."

In general, the 70% deemed capital structure is a financial reporting convention designed to make reported results more readily comparable from period to period.

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Q.

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2011 and, to the extent they have been determined, actual monthly amounts that FPL has amortized during 2012. With respect to the actual monthly amounts for calendar year 2011, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2011? In your answer, please identify and explain any differences.

A.

The total amount of depreciation reserve surplus amortized in 2011 is shown below. Note, consistent with FPL's obligations to the Securities Exchange Commission, the information requested for 2012 actuals (i.e., actual amounts for the first quarter of 2012) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 27, 2012.

	TOTAL	RESERVE SURPLUS
1	A	MORTIZATION
Jan-11	\$	(54,938,000)
Feb-11		(13,885,313)
Mar-11		(30,624,446)
Apr-11		30,786,732
May-11		(37,625,340)
Jun-11		(24,256,658)
Jul-11		14,938,605
Aug-11		(37,933,377)
Sep-11		69,808,540
Oct-11		(22,463,751)
Nov-11		(35,827,262)
Dec-11		(44,943,362)
•	s	(186,963,632)

The amounts reflected above are different than what is reflected as "Other Rate Case Adjustments" on Schedule 2, page 2 of FPL's earnings surveillance report. FPL's settlement agreement provides an opportunity for the Company to earn a return of 11% on regulatory ROE from 2010 through 2012. The cap of 11% on regulatory ROE is applied on a non weather adjusted basis as required by the settlement. In order to be provided the opportunity to earn 11% in any month, the Company must estimate the regulatory net operating income and rate base that will ultimately be reflected in that month's surveillance report, which is not available at the time earnings for that month is recorded. Therefore, an estimate of surplus amortization is recorded for that period's financial close. Once the final surveillance report is prepared, an entry is recorded to true-up that surplus accrual to 11% regulatory ROE. This true-up entry is reflected in the surveillance report each month on the "Other Rate Case Adjustments" line on Schedule 2, page 2.

Florida Power & Light Company Docket No. 120015-El OPC's Third Set of Interrogatories Interrogatory No. 84- Supplemental Page 1 of 1

Q.

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2011 and, to the extent they have been determined, actual monthly amounts that FPL has amortized during 2012. With respect to the actual monthly amounts for calendar year 2011, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2011? In your answer, please identify and explain any differences.

A.

As indicated in FPL's response filed on April 23, 2012, FPL stated that it would file a supplemental response once it has publicly released information for 2012 actuals, which would be no later than April 27, 2012. The total amount of depreciation reserve surplus amortized during 2012 is shown below. Please see FPL's response to OPC's Third Set of Interrogatories No. 84 for explanation of why the values shown as "Other Rate Case Adjustments" per FPL's monthly surveillance reports differ from the values below.

	TOTAL RESERVE SURPLUS AMORTIZATION
Jan-12	(89,436,266.00)
Feb-12	(25,848,063.00)
Mar-12	(49,332,642.00)

Florida Power & Light Company Docket No. 120015-EI OPC's Third Set of Interrogatories Interrogatory No. 85 Page 1 of 1

Q.

Amortization of reserve surplus. Please provide a detailed narrative, along with a detailed step-by-step numerical calculation, including account numbers, corresponding account titles, and values, used to develop the monthly actual and forecasted amortizations of surplus depreciation as set forth on Exhibit REB-8. In your answer, please include an explanation of the entries shown on MFR C-4, page 9 of 13, lines 9 and 12, and reconcile those values to Exhibit REB-8 (including application of jurisdictional factor). The response should specifically identify which values are actual and which are forecasted.

A.

Please see Attachment No.1.

Florida Power & Light Company Docket No. 120015-EI OPC's Third Set of Interrogatories Interrogatory No. 85 Attachment No. 1 Page 1 of 2

OPC INTERROGATORY NO. 85

Per paragraph 7(b) of FPL's 2010 Stipulation and Settlement Agreement approved in Order No. PSC-11-0089-5-EI issued February 1, 2011, FPL has the discretion to vary the amount of depreciation surplus amortization taken in a year, provided that the amount does not result in FPL achieving a return on equity greater than 11% in any 12-month period as measured by the surveillance reports submitted by FPL during the Term. Based on that provision, FPL calculates the depreciation reserve surplus amortization accrual each month for both history (as part of its month-end closing process) and in its financial forecasts in the following manner: develops an estimate of FPL's jurisdictional adjusted return on common equity without any depreciation surplus amortization; compares that return to the 11% return on equity it is allowed to earn per the Settlement Agreement; and, then based on the resulting NOI deficiency or surplus, calculate the amount of depreciation surplus reserve amortization credit (or debit) it can accrue that month. As an example, the detail calculation of the December 2011 amortization is shown on Attachment 1 of this response.

FERC will not allow the recording of surplus amortization under the settlement agreement to depreciation reserve. Therefore, for FERC reporting FPL records instead a debit to a regulatory asset and credit to amortization expense. As its SAP trial balance for FERC is the starting point for these MFRs, adjustments are made to reclass entries back to depreciation reserve. Therefore, entry on line 9, page 9 of MFR C-4 is an offset account that re-classifies the yearly depreciation reserve surplus amortization amounts that are embedded in the depreciation expense accounts to a 407 - amortization of regulatory asset - account (line 12, page 12 of Test Year MFR C-4; line 13 of the historical year) for FERC reporting purposes. Since these accounts are used for FERC reporting purposes only, both of these accounts receive a zero jurisdictional separation factor.

The total company depreciation surplus amortization amount of (\$190.918M) shown on the Test Year MFR Schedule C-4, page 12, line 12 ties to the annual amount shown on Exhibit REB-8 for 2013. The total company depreciation surplus amortization amount of (\$186.964M) shown on Historical Year MFR Schedule C-4, page 12, line 13 does not tie to the 2011 amount for REB-8 (\$174M) because the historical year MFR shows the actual results for 2011 while Exhibit REB-8 shows actual results for January through November and a forecasted December amount. The difference between the annual results is the difference between the forecasted December amount shown on REB-8 (\$32M) and the actual December amount shown on the attachment to the response to OPC Interrogatory No. 84 (\$44.9M).

The entry on line 12, page 9 of MFR C-4 is zero for the Test Year. In the early months 2011, the amortization of the surplus was booked with a one month lag to their respective functional depreciation plant accounts. The net current months' accrual before the re-class was assigned to the intangible function. This is the source of the amount shown on the 2011 historical MFR. No such lag exists for the forecasted surplus amortization amounts or 2012 historical results.

	ROE CALCULATION DECEMBER 2011	Before Adjustment	Flowback Adjustment	After Adjustment	Attachment No Page 2 of 2 COMMENTS
(1)	NET OPERATING INCOME	1,237,695	28,101	1,265,796	Input
(2)	RATE BASE	18,334,095	3,519	18,337,615	Input
(3)	EARNED RATE OF RETURN	6.75%		%06:9	= (1) / (2)
(4)	NON EQUITY COST RATES	1.7349%		1.7349%	Input
(2)	EQUITY RATIO	46.9798%		46.9798%	Input
(9)	EARNED RETURN ON EQUITY	10.677%		11.000%	= ((3)-(4))/((2)*(5))
(7)	ROE DEFICIENCY (SURPLUS)	0.323%			= 11.00% - (6)
(8)	NOI DEFICIENCY	27,855			= (2) * (5) * (7)
(8) (9) (10)	EXPENSE ADJUSTMENT RATE BASE OFFSET WITH RATE BASE OFFSET	(45,349) (400) (45,749)			= - ((8) / (1 - Income Tax Rate)) Manual Input = (8) + (9)
(11)	(11) FLOWBACK JURIS FACTOR	0.97763815			Manual input
(12)	(12) FLOWBACK ACCRUAL (FERC GL 407408)	(46,795,132)			= (10) / (11)

Manual Input Estimate from per book closing data.	Estimate from financial forecast model	Estimate from financial forecast model	Estimate from financial forecast model
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1,237,695 18,334,095 46,9798% 1,7349% 38.575%

11.00%

JURIS ADJUSTED NOI JURIS ADJUSTED RATE BASE

INPUTS: ALLOWED ROE EQUITY RATIO
NON EQUITY COST RATES
INCOME TAX RATE

Florida Power & Light Company Docket No. 120015-El OPC's Third Set of Interrogatories Interrogatory No. 87 Page 1 of 1

Q.

Amortization of reserve surplus. This interrogatory refers to the direct testimony of witness Ms. Ousdahl, at page 22, lines 4-5. Please identify the point in time when "the 2013 Test Year forecast was prepared" and state the actual monthly surplus amortizations that were known at that time.

A.

FPL's 2013 Test Year forecast was finalized in early 2012. At that time, in developing its forecast, FPL considered the actual monthly surplus amortization through November 2011.

	Julie Holmes
State of Florida)
County of Palm Beach)
I hereby certi	fy that on this 20^{10} day of 400^{10} , 2012, before me, an
officer duly authorized in the	e State and County aforesaid to take acknowledgments,
personally appearedJul	ie Holmes, who is personally known to me, and she
acknowledged before me tha	at she sponsored the answer to Interrogatory No. 83, from
OPC's Third Set of Interroga	atories to Florida Power & Light Company in Docket No.
120015-EI, and that the resp	onse is true and correct based on her personal knowledge.
In Witness Whereof,	I have hereunto set my hand and seal in the State and County of April, 2012.
	Notary Public, State of Plorida
Notary Stamp:	KATHLEEN L. HALL MY COMMISSION # DD 811898 EXPIRES: December 5, 2012 Gonded Thru Notary Public Underwriters

Robert E. Barrett, Jr.

State of Florida

County of Palm Beach)

)

I hereby certify that on this May of May of May 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 81 from OPC's 3rd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 19th day of April , 2012.

Otary Stamps Stamps Notary Public State of Florida Jennifer A Reklinski My Commission DD944536

Robert E. Barrett, Jr.

State of Florida

County of Palm Beach)

I hereby certify that on this 13 Hay of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 73 from OPC's 3rd Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 13th day of April , 2012.

Notary Stamp:

Notary Public State of Florida

Motory Public, State of Florida

William E. Avera

State of Texas

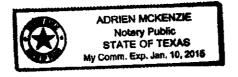
County of Travis

I hereby certify that on this Aday of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared William E. Avera, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s).70, 71, 72, 74, 75, 76 from OPC's Third Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 19th day of 2012.

Notary Public, State of Florida

Notary Stamp:



	House flah Judith J. Kahn
State of Florida)
County of Palm Beach)
I hereby ce	ertify that on this <u>20</u> day of <u>April</u> , 2012, before me, an
officer duly authorized in	the State and County aforesaid to take acknowledgments,
personally appeared	Judith J. Kahn, who is personally known to me, and she
acknowledged before me	that she sponsored the answer to Interrogatory No. 68, from
OPC's Third Set of Interre	ogatories to Florida Power & Light Company in Docket No.
120015-EI, and that the re	esponse is true and correct based on her personal knowledge.
	of, I have hereunto set my hand and seal in the State and County day of April , 2012.
	Notary Public, State of Florida
Notary Stamp:	

MY COMMISSION # EE055653 EXPIRES April 25, 2016

Sponsor:

Vicholas Vlisides

State of Florida

County of Palm Beach

I hereby certify that on this 20 day of April, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Nicholas Vlisides, who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No. 67, 77, 78, 79, 80, and 82 from Office of Public Counsel's Third Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 20th day of _______, 2012.

Notary Public, State of Florida

Notary Stamp:



Li Oudohl
Kim Ousdahl
State of Florida)
County of Palm Beach)
I hereby certify that on this 23 day of April_, 2012, before me, an
officer duly authorized in the State and County aforesaid to take acknowledgments,
personally appeared Kim Ousdahl, who is personally known to me, and she
acknowledged before me that she sponsored the answers to Interrogatory Nos. 69 and
84-87 from OPC's 3 rd Set of Interrogatories to Florida Power & Light Company in
Docket No. 120015-EI, and that the responses are true and correct based on her personal
knowledge.
In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 23 day of April , 2012.
Motary Public, State of Florida
Notary Stamp: Notary Public State of Florida Jennifer A Reklinski My Commission DD944536 Expires 02/27/2014

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FPL's Responses to OPC's Fourth Set of Interrogatories (Nos. 89-95)

Fiorida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89 Page 1 of 1

Q. Net Operating Income. Refer to Schedule C-4. Provide a comparative summary of revenues and expenses for 2012 that will reconcile to Company Schedule C-1 for the year 2012.

A. See Attachment No. 1, which is prepared in the form of MFR C-4 for 2012.

Florida Power & Light Company Docket No. 120015-El OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

FLORIDA POMER A LIGHT COMMANSION PEDVINE LANGESCHICTONAL SEPARATION FACTORS FOR NET PROJECTED TISTS VAME PROVINE LANGESCHICAGE AND THE MOST PROJECTED TISTS VAME PROVINCIAL PROFILE SAME AND THE MOST PROJECTED TISTS VAME PROVINCIAL PROFILE SAME PROFILE SAME PROVINCIAL PROFILE SAME P								
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COMPANY COUNT TITLE	OCKET N	O. 120015-EI					WITNESS: Kim Ousdah	ıl, Joseph A. Ender, Robert E. Ba
NO. ACCOUNT TITLE	LINE	(1) ACCOUNT	(2)		(3) TOTAL	(4) FPSC	(5) JURISDICTIONAL	
REVENUE FROM SALES	NO.	ON.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
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### INTERCHANGE SALES NECOVERABLE 47	9 †	744	SALES FOR RESALE - FUEL REVENUES		98,227	0 240	0.000000	
1,576 1,545 1,54	÷ č	447	CAP REVICER-FPSC 1990 RATE REDUCTION	2	608,82	040,62	0.979022	
447 20% OF GAIN ON ECONOMY SALES FPSC 0	5 6	447	CAPACITY SALES - INTERCHG -	•	1.576	1.545	0.980139	
447 INTERCHANGE SALES NON RECOVERABLE 0	20	447	20% OF GAIN ON ECONOMY SALES FPSC		0	0	0.00000	
447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0	21	447	INTERCHANGE SALES NON RECOVERABLE		0	0	0.00000	
449 PROVISION FOR RATE REFUNDS - FERC 0	22	447	CAP REV NOT CCR-FPSC 1990 RATE REDU	CTION	0	0	0.00000	
## PROVISION FOR KATE REFUNDS - FPSC ### PROVISION FOR KATE REFUNDS - FPSC ### REVENUE FROM SALES ### OTHER OPER REVENUES ### OTHER OPER REVENUES ### OTHER OPER REVENUES - LATE PAYMENT INT ON WHSLE ACCTS ### A50 ### FIELD COLLECTION LATE PAYMENT INT ON OTHER ACCTS ### A50 ### FIELD COLLECTION LATE PAYMENT INT ON OTHER ACCTS ### A51 ### MISC SERVICE REVENUES - INITIAL CONNECT ATTER NON PAYMENT ### A51 ### MISC SERVICE REVENUES - CONNECT / DISCONNECT ### A51 ### MISC SERVICE REVENUES - CONNECT / DISCONNECT ### A51 ### MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY ### A51 ### MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY ### A52 ### A53 ### A54 ### A54 ### A54 ### A55 ### A5	23	449	PROVISION FOR RATE REFUNDS - FERC		0	0	0.000000	
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 485 451 MISC SERVICE REVENUES - INITIAL CONNECTION 485 485 451 MISC SERVICE REVENUES - RECONNECT / DISCONNECT 7,184 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 4,561 4,661 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	52 22	4 49	PROVISION FOR KAIE KEFUNDS - FPSC REVENUE FROM SALES	,	9,995,221	9,838,484	0.984319	
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 33,587 451 MISC SERVICE REVENUES - INITIAL CONNECTION 485 485 451 MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 15,612 15,612 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	26 27		OTHER OPER REVENUES					
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0	8 8	450	FORFEITED DISCOUNTS - LATE PAYMENT	INT ON WHSLE ACCTS	0	0		
450 FIELD COLLECTION LATE PAYMENT CHARGES 451 MISC SERVICE REVENUES - INITIAL CONNECTION 451 MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 1,853 1,853	30	450	FORFEITED DISCOUNTS - LATE PAYMENT	INT ON OTHER ACCTS	0	0		
451 MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 7,184 7,184 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING	<u>ج</u> د	0.45	MISC SEDVICE BEVENIES INITIAL CONNI	OHO OHON	33,387	192,55	1.000000	
451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 15,612 15,612 15,612 15,612 15,612 15,612 17,613	33 8	451	MISC SERVICE REVENUES - RECONNECT /	NETER NON PAYMENT	7.184	7,184	1.00000	
451 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 4,661 4,661 1 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 1 NOTES: TOTAL MAY NOT ADD DUF TO ROUNDING	8	451	MISC SERVICE REVENUES - CONNECT / DI	SCONNECT	15,612	15,612	1,00000	
451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 1	35	451	MISC SERVICE REVENUES - RETURNED CL	JSTOMER CHECKS	4,661	4,661	1.000000	
	36	451	MISC SERVICE REVENUES - CURRENT DIV	ERSION PENALTY	1,853	1,853	1.000000	
	÷ %		CHARLES AND A CH					

SCHEDULE C	C - 4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	FACTORS - N	IET OPERATING IN	Attachment No. 1 Page 2 of 13
FLORIDA P	JBLIC SERV	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET	ARATION FA	l .	TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDED 12/31/2013
COMPANY:		FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	EST YEAR A	i	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011
DOCKET N	DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
L N	(1) ACCOUNT	(2)		(3) TOTAL	(4) FPSC	(5) JURISDICTIONAL
N O	NO.	ACCOUNT TITLE)	. ≽	JURISDICTIONAL (\$000)	SEPARATION FACTOR
۰- ۵	451	MISC SERVICE REVENUES - OTHER BI	SILLINGS	2,554	2,554	1.00000
N M	454 454	MISC SERVICE REVENUES - REIMBURS RENT FROM ELECTRIC PROPERTY - G	KOEMENIO - OINEK GENERAL	(399)	(399)	1.00000 0.999852
4	454	RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA	FUT USE & PLT IN SERV & STORA	3,430	3,359	0.979383
សម	454	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS OTHER ECTRIC BEYEN IES - BEODY (CTION B) AND BE ATEN	POLE ATTACHMENTS	29,209	29,209	1.000000
^	456 856	OTH ELECTRIC REVENUES - FPLE NED		0	•	0.00000
« 0	456	OTH ELECTRIC REVENUES - WHOLESALE	SALE	0	0	0.000000
o (4 56		AISSION	0 0	0	0.00000
5 5	4 55 85 85	OTH ELECTRIC REVENUES - DEF REVENUES - DEF REVENUES - TRANS S	VISTORM SECURITIZATION SERVICE DEMAND (LONG-TERM F	35.801	-	U.DODOOO
- 2	4.56	OTH ELECTRIC REVENUES - TRANS.	ELECTRIC REVENUES - TRANS. SERVICE DEMAND (EDNOSTIENM) ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM)	3,822	3,421	0.895275
13	456	OTH ELECTRIC REVENUES - ANCILLA	ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLT	0	0	0.000000
4	456 456	OTH ELECTRIC REVENUES - ANCILLA	REVENUES - ANCILLARY SERVICES (REG, SPINNING & DEVENUES - WHOLESALE PISTRIBLITION WHEELING	1,882	1,843	0.979654
<u>. 6</u>	56 56	ELECTRIC	SALE DISTRIBUTION WHEELING	<u>.</u>	e C	0.00000
17	456	OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	ARGE RECOVERIES PSL 2	0	0	0.00000
2 9	456	OTH ELECTRIC REVENUES - MISC		22,709	22,709	1.000000
19	456	OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -	NMENTAL - ECRC -	0 0	0 0	0.000000
2.7	456 456	OTH ELECTRIC REVENUES - OTHER R	REVENUES - FOR ED REVENUES - FPSC	23.210	23.210	1.000000
22	456	OTH ELECTRIC REVENUES - NET METI	TERING	0	0	0.000000
23	456	OTH ELECTRIC REVENUES - PERC	ED REVENUES - FERC	410	0	0.000000
24 25	456 456	OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	(ED CAPACITY REVENUES PASSESS FEETENET	90	.	0.000000
26	54 56	OTH ELECTRIC REVENUES - DEF REG	G ASSESS FEE - OBF	0	0	0.00000
27	456	OTH ELECTRIC REVENUES - DEF REG	G ASSESS FEE - ECCR	0	0	0.000000
28	456	OTH ELECTRIC REVENUES - DEF REG	G ASSESS FEE - CAP	0	0	0.000000
29	456 27	ELECTRIC	G ASSESS FEE - ECRC	0 0	0	0.00000
9 F	4 5.6 6.5	OTH FLECTRIC REVENUES - DEFERRED OBF REVENUES	KEU OBE KEVENDES RED ECCR REVENIES	(1 284)	(1 284)	1 30000
32	456	OTH ELECTRIC REVENUES - DEFERRE		0	0	0.00000
33	456	OTH ELECTRIC REVENUES - DEFERRE		10,163	10,163	1.00000
34	456	OTH ELECTRIC REVENUES - DEFERRE	RED FUEL FPSC REVENUES	0	0	0.000000
35		OTHER OPER REVENUES		205,923	169,202	0.821675
37						
38	NOTES: 1	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	(r)			DEGATO CONTENTED OF PASS
	SUPPOR	SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19				RECAP SCHEDULES: C-1, E-3-8

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

		JONISTICINAL SET	JUNISHIC HONAL SEPANAHUN FACTORS - NET OPENAHING INCOME	NEI OPERALING I	NCO ME	•
ORIDA PU	JBLIC SERVI	FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:		1 1 1 1	TYPE OF DATA SHOWN)
COMPANY:		LIGHT COMPANY	PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	(CTORS FOR NET	PROJECTED TEST YEAR ENDED 12/3: X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	PROJECTED TEST YEAR ENDED 12/31/2013 PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011
CKET NO	DOCKET NO. 120015-EI				WITNESS: Kim Ousdahl	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
Ш М	(1) ACCOUNT	(2)	(3) TOTA!	(4) FPSC	(5) ILIBISDICTIONAL	
NO.	NO.	ACCOUNT TITLE	COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION	
1 2		TOTAL OPER REVENUES	10,201,144	10,007,686	0.981036	
(ი 4		STEAM POWER GENERATION				
. ro	200	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	4.090	4,007	0.979654	
9	501	STEAM POWER - FUEL - OIL, GAS & COAL	750,101	734,365	0.979022	
۰- ۵	50.	STEAM POWER - FUEL - NON RECV EXP	9,112	8,915	0.978402	
0 0	502 506	STEAM POWER - STEAM EXPENSES	6,519	6,386	0.979654	
» E	506		2,570	2,516	0.979654	
= =	200	STEAM POWER - MISC STEAM POWER EXPENSES- ECRC -		6,129	0.980140	
12	206	STEAM POWER - MISC - ADDITIONAL SECURITY	1,402	1,374	0.980140	
<u>e</u> :	507	STEAM POWER - RENTS	m '	m '	0.979655	
<u>4 ñ</u>	510	STEAM POWER - EMISSION ALLOWANCES - ECKC - STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	0 5031	0 4 923	0.000000	
9	511	STEAM POWER - MAINTENANCE OF STRUCTURES		5,996	0.979654	
17	511	POWER - MAINT OF STRUCTUR	2,099	2,058	0.980140	
<u>8</u>	511	STEAM POWER - LOW GRAVITY FUEL OIL MOD	0	0	0.000000	
6 ;	512	STEAM POWER - MAINTENANCE OF BOILER PLANT	29,878	29,233	0.978402	
2 5	512	STEAM POWER - MAINTENANCE OF FLOOR - ECKC -	6,974	6,836	0.980139	
3 2	ر د 1	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRO	10,901	1 309	0.976402	
3 2	5.15	POWER - MAINTENANCE OF M	PLT	3.519	0.908139	
75	514			237	0.980140	
25		STEAM POWER GENERATION	869,283	851,058	0.979035	
5 7 78 78		NUCLEAR POWER GENERATION				
59	517	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	VG 101,073	99,256	0.982022	
30	518			130,677	0.979022	
3	518	NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS		14,122	0.979022	
35	524	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	39,883	39,091	0.980140	
ee :	518	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC	o (0 (0.00000	
4 4	518 519	NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC	9 6	0 0	0.00000	
98	0 60	NUCLEAR FUEL EXP - RECOVERABLE-D&D ASSESS	0	00	0.00000	
37						
°						

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89

SCHEDULE C - 4	C-4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	FACTORS -	NET OPERATING II	VCOME	Page 4 of 13
FLORIDA PU	UBLIC SERVI	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: DEPONITE HIPSPICTIONAL SEDABATION FACTORS FOR NET	A PATION EV	OTOBS EOD NET	TYPE OF DATA SHOWN:	
COMPANY: DOCKET NO	Ö	FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES 120015-EI	PROVIDE JORISHICHIONAL SEPARATION FACTORS FOR IN OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR		X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	PROJECTED TEST YEAR ENDED 12/31/2013 PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011
						WITNESS: Kim Ousdanl,	WIINESS: Kim Ousdanl, Joseph A. Ender, Robert E. Barrett, Jr.
ļ	(E)	(2)		(3)	(4)	(5)	
NO.	ACCOUNT NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR	
- 4	518	NUCLEAR FUEL - PLANT RECOVERABI	SLE ADJUSTMENT		0	0.000000	
7 6	518 518	NUCLEAR POWER - NUCL FUEL EXP -	- NON RECOV FUEL EXP	4,776	4,684	0.980767	
o 4	520	NUCLEAR POWER - STEAM EXPENSES	WALEN	69.141	67.898	0.982022	
သ	520		ES - ECRC -	0	0	0.00000	
91	523	NUCLEAR POWER - ELECTRIC EXPENSES	NSES	95	94	0.982022	
~ ∝	524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER E	S NUCLEAR POWER EXPENSES	(12,477	74,120	0.982022	
. თ	524	NUCLEAR POWER - COSTS RECOVER	POWER - COSTS RECOVERED IN NUC COST REC (NCRC)	8.133	8.133	1.00000	
10	524	NUCLEAR POWER - COSTS NOT RECC	OVERED IN NUC COST REC	0	0	0.00000	
Ξ \$	525	NUCLEAR POWER - RENTS		0 5	0 2	0.000000	
7 5	278 279	NUCLEAR POWER - MAINTENANCE SO	OPERVISION & ENGINEERING OF STRUCTURES	/4/408 8 186	8 038	0.980767	
, 	529	NUCLEAR POWER - MAINT OF STRUCT		1,887	1,850	0.980140	
5	530	POWER		38,755	38,010	0.980767	
<u>5</u>	531	NUCLEAR POWER - MAIN ENANCE OF	OF ELECTRIC PLANT	17,931	17,586	0.980767	
<u>~ @</u>	532	NUCLEAR POWER - MAINT OF MISC N		100	80 7 '0	0.980140	
6 6		NUCLEAR POWER GENERATION		603,490	592,086	0.981103	
37.8		OTHER POWER GENERATION					
3 8	546	OTHER POWER - OPERATION SUPER	VISION & ENGINEERING	12.274	12.024	0.979654	
74	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC	VISION & ENGINEERING - ECRC	387	379	0.980140	
52	547	OTHER POWER - FUEL - OIL, GAS & COAL	COAL	2,488,860	2,436,649	0.979022	
1	547	OTHER POWER - FUEL -NON RECOV.	ANNUAL EMISSIONS FEE	2,124	2,078	0.978402	
27	χ. 24. 36.	OTHER POWER - GENERATION EXPENSES	INSES	17,420	17,066	0.979654	
8 g	549 849	OTHER POWER - MISC OTHER POWER GENERATION EXP	EK GENEKALION EXPENSES	26,804	26,258	0.979654	
67 90 87	549	OTHER POWER - WC H20 RECLAMATA	TON	0.00	0	0.00000	
3	549	POWER	RITY	458	44	0.980139	
32	550	OTHER POWER - RENTS - GAS TURBII	INES ENGINE SERVCING	0	0	0.00000	
33	551 552	OTHER POWER - MAINTENANCE SUP	POWER - MAINTENANCE SUPERVISION & ENGINEERING POWED MAINTENANCE SUPERVISION & ENGINEERING ECD.	7,971	7,799	0.978402	
33.7	552 552	OTHER POWER - MAINTENANCE OF 8	STRUCTURES	9.599	9.404	0.979654	
36	552	OTHER POWER - MAINT OF STRUCTU	URES - ECRC -	322	315	0.980139	
38	NOTES: TO	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING	(F				

SCHEDULE C - 4	₽. O ::	inr	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	FACTORS -	LET OPERATING I	NCOME	Attachment No. 1 Page 5 of 13
FLORIDA P	UBLIC SERVI	FLORIDA PUBLIC SERVICE COMMISSION EXI	EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET	PARATION FA	CTORS FOR NET	TYPE OF DATA SHOWN	PE OF DATA SHOWN: PROJECTED TEST YFAR FNDFD 12/31/2013
COMPANY:		LIGHT COMPANY	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR A	ND THE MOST	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	D 12/31/2012 ENDED 12/31/2011
DOCKET N	DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl,	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
<u>u</u>	(1) ACCOUNT	(2)		(3) TOTAI	(4) FPSC	(5) JURISDICTIONAL	
NO.	NO.	ACCOUNT TITLE		>	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
+ 0	553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT OTHER POWER - GAS TURBINE MAINTENANCE FUEL	ERATING & ELECTRIC PLANT	52,407	51,275	0.978402	
167	553	OTHER POWER - MAINT GEN & ELECT PLT	PLT - ECRC -	2,987	2,927	0.980139	
4 · C	554 554	OTH PV	COTHER POWER GENERATION VR GEN - ECRC -	4, 34,	4,079 33	0.980140	
9 2		OTHER POWER GENERATION	•	2,627,941	2,572,820	0.979025	
ထတ		OTHER POWER SUPPLY					
5	555	OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	ITERCHANGE RECOV	440,548	431,306	0.979022	
= ;	555	OTHER POWER - PURCHASED POWER - NON RECOVERABLE	ON RECOVERABLE	0 0	00	0.000000	
<u> 2</u>	555 555	OTHER POWER - UPS CAPACITY CHGS -		521,642	511,281	0.980139	
4 €	555 556	OTHER POWER - SJRPP CAP 88TSR OTHER POWER - SYSTEM CONTROL AND L	SR AND LOAD DISBATCHING	3.064	3,002	0.000000	
5 2	557	POWER - OTHER EXPENSES		2,851	2,793	0.979654	
17	557		DEFERRED FUEL FPSC	11,857	11,857	1.000000	
<u>∞</u> 2	557	OTHER POWER - OTHER EXPENSES - DEF	DEFERRED CAPACITY DEFERRED - FORC	(83,959)	(83,959)	1.000000	
50 50	557		DEFERRED FUEL FERC	13,661		0.00000	
27		OTHER POWER SUPPLY	•	909,664	876,281	0.963301	
5 23 25		TRANSMISSION					
25	260	TRANS EXP - OPERATION SUPERV & ENGIN	ENGINEERING	7,446	999'9	0.895275	
26	561			4,703	4,210	0.895275	
27	562	TRANS EXP - STATION EXPENSES TDANS EXP - STATION EXPENSES		1,619	1,450	0.895275	
79 78	563	TRANS EXP - OVERHEAD LINE EXPENSES		1.163	1.041	0.000000	
8	564	TRANS EXP - UNDERGROUND LINE EXPENSES	ISES	0	0	0.00000	
33	565	EXP - TRANSMISSION OF ELEC	OITY BY OTHERS	14,600	13,071	0.895275	
32	969 565	TOANS EXPENSE BY CINERS FPL SALES -	, Li	5 6 703	3 8 8	0.980000	
, 2 ,	265	EXP - TRANSMISSION OF ELE	SITY - RTO	2	0000	0.00000	
35	999	TRANS EXP - MISC TRANSMISSION EXPENSES	SES	3,901	3,492	0.895275	
36	267	TRANS EXP - RENTS		0	0	0.000000	
88	NOTES: TO	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.					
	SUPPORT	ING SCHEDULES: C-22, C-21, C-20, C-19				RECAP SC	RECAP SCHEDULES: C-1, E-3-B

Florida Power & Light Company Docket No. 120015-E1 OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1 Page 6 of 13

SCHEDULE C	C.4	JURISDICTIONAL	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	NET OPERATING	INCOME	Page 6 of 13
FLORIDA PL	JBLIC SERVI	AISSION LIGHT COMPANY	EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	CTORS FOR NET	TYPE OF DATA SHOWN: PROJECTED TEST YEAR ENDER X PRIOR YEAR ENDED 12/31/2012	PE OF DATA SHOWN: PROJECTED TEST YEAR ENDED 12/31/2013 PRIOR YEAR ENDED 12/31/2012
AND SUBS	AND SUBSIDIARIES	SIDIARIES			HISTORICAL YEAK ENDED 12/3/12011 WITNESS: Kim Ousdahl, Joseph A. Ender, F	HISTORICAL YEAK ENDED 12/31/2011 WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
LINE NO.	(1) ACCOUNT NO.	(2) ACCOUNT TITLE	(3) TOTAL COMPANY (\$000)	(4) FPSC JURISDICTIONAL (\$000)	(5) JURISDICTIONAL SEPARATION FACTOR	
- 0.6	568 569 570	TRANS EXPMAINTENANCE SUPERV & ENGINEERING TRANS EXPMAINTENANCE OF STRUCTURES TRANS EXPMAINTENANCE OF STATION EQUIPMENT	88 17,2 17,2	796 5,112 5,115		
4 የዕ	570 570	TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE TRANS EXP - MAINT OF STATION EQUIP - ECRC - TDANS EXP MAINTENANCE OF OVERDIES INCE	1,160	1,137	0.000000 0.980139 0.805275	
o ~ ∞	572 573	TRANS EXT - INTINITIONAL OF CURTILIAND THE SET - INTINITIONAL OF CURTILIAND THE SET - MAINTENANCE OF MISC TRANS PLANT	1,218	1,090		
9 6 1 1			67,360	60,973		
<u> </u>	580	DIST EXP. OPERATION SUPERVISION AND ENGINEERING	G 14 558	14 558	1 000000	
<u> 4</u>	581	EXP - LOAD DISPATCHING	-	996	•	
र्फ क्	582 583	DIST EXP - SUBSTATION EXPENSES	3,059	3,059 19,026	1.00000	
12	584	DIST EXP - UNDERGROUND LINE EXPENSES		6,247	- 	
<u>∞</u> 0	585 586	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES DIST EXP - METER EXPENSES	ENSES 3,211 14,762	3,211 14,725	1.000000	
22	587	DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,002	2,002		
27	587	DISTEXP - LMS-LOAD CONTROL RECOVERABLE - ECCR DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27.902	433 27.902	1.00000	
23	589	DIST EXP - RENTS		8,749	_	
24	590	DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING	RING 14,262	14,262	1.00000	
29 26	591	DIST EXP. MAINTENANCE OF STRUCTURES		0	- U	
27	265	DIST EXP - MAINTENANCE OF STATION EQUIPMENT		7,619		
28	592	DIST EXP - MAINT OF STATION EQUIP - ECRC -	3,553	3,483	0.980140	
30 30	594	DIST EXP - MAINTENANCE OF OVERHEAD LINES DIST EXP - MAINTENANCE OF UNDERGROUND LINES	34,395	34,395	•	
3.5	292	DIST EXP - MAINTENANCE OF LINE TRANSFORMERS		25	•	
32	596	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS		6,072		
33	597	DIST EXP - MAINTENANCE OF METERS DIST EXP MAINTENANCE OF MISC DISTRIBUTION BLANT	2,806	2,799	0.997449	
35.4	080	DISTRIBUTION		284,349		
36						
? & ?	NOTES: TC	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.				
	SUPPORT	ING SCHEDULES: C-22, C-21, C-20, C-19			RECAP SCP	RECAP SCHEDULES: C-1, E-3-B

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

SCHEDULE C - 4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	N FACTORS -	NET OPERATING I	NCOME	
DA PUBLIC	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	T NOTE OF COLUMN	100 00 00 00 00 00 00 00 00 00 00 00 00	TYPE OF DATA SHOWN:	
COMPANY: FLO AND	FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	PROVIDE JURISHICHONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR	AND THE MOST	PROJECTED TEST YEAR ENDED 12/3 X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	PROJECTED TEST YEAR ENDED 12/31/2013 PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011
DOCKET NO. 120015-EI	015-EI				WITNESS: Kim Ousdahl,	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
DINE ACC	(1) (2) (2)		(3) TOTAI	(4) FPSC	(5)	
	NO. ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION	
	CUSTOMER ACCOUNTS EXPENSES					
904	CUST ACCT EXP - SUPERVISION		5,338	5,330	0.998466	
	CUST ACCT EXP - METER READING EX	EXPENSES	36,415	36,194	0.993945	
903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	ORDS AND COLLECTION EXP	91,773	91,772	0.999999	
	CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	STORM SECURITIZATION	0,51	0	0.00000	
305	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	ACCOUNTS EXPENSES	0	0	0.000000	
_	CUSTOMER ACCOUNTS EXPENSE		149,159	148,930	0.998466	
<u> </u>	CUSTOMER SRVICE & INFORMATION EXPENSES	N EXPENSES				
	CUST SERV & INFO - SUPERVISION		3,186	3,186	0.999999	
14 907	CUST SERV & INFO - SUPERVISION - E	- ECCR RECOVERABLE	8,344	8,344	1.000000	
	CUST SERV & INFO - CUST ASSISTANC	ANCE EXP. ECCR RECOV	3,130	3,136 101.012	1,00000	
	CUST SERV & INFO - INFO & INST ADV	DV - GENERAL	763	763	0.999999	
	CUST SERV & INFO - INFO & INST		7,186	7,186	1.000000	
19 910 20 910	CUST SERV & INFO - MISC CUST SERV	RAV & INFO EXP RAV & INFO EXP - FOOR	2,548	2,548	0.999999	
	CUSTOMER SRVICE & INFORMATION EXPENSES		130,436	130,436	1.000000	
388	SALES EXPENSES					
5 911	SUPERVISION-SALES EXPENSES		0	0	0.00000	
	DEMONSTRATING AND SELLING EXPENSES	PENSES	0	0	0.000000	
7 916 3	MISCELLANEOUS AND SELLING EXPER SALES EXPENSES	PENSES	15,361	15,361	6666660	
33	ADMINISTRATIVE & GENERAL					
	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	ERAL SALARIES	194,883	191,878	0.984580	
921		ERAL SALARIES - L'ILINE EXPENSES	60.497	59.564	0.984580	
	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED A&G EXP - ADMINISTRATION FEES - FREC	EXPENSES- FPLNE NED	125	125	0.000000	

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

TOTAL CALLANIA COMMISSION PEROVICE JUNES (TOTAL SHOWN)							1	
POWER & LIGHT COMPANY POWER & LIGHT POWER POWER PRECED PREC AGE EXP - COMPANY POWER WELF STRANSFERRED CR. (75.572) (74.406) AGE EXP - COMPANY POWER WELF STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - LIGHA EXPRESS STRANSFERRED CR. (75.572) (74.406) AGE EXP - RIGHA EXPRESS STRANSFERRED	RIDA PI	UBLIC SERVIC	E COMMISSION	EXPLANATION:	T ACITY OF OLD	TEM GOT SECTOR	TYPE OF DATA SHOWN	Z
COMPANY LINES CHOOL	COMPANY:		OWER & LIGHT COMPANY DIARIES	PROVIDE JUNISDIC IONAL'S OPERATING INCOME FOR TH RECENT HISTORICAL YEAR.	DE TEST YEAR	ACTORS FOR NET	REOJECTED TEST REIOR YEAR ENDER HISTORICAL YEAR	YEAR ENDED 12/31/2013 D 12/31/2012 ENDED 12/31/2011
10	OKET N	J. 120015-EI					WITNESS: Kim Ousdahl	կ, Joseph A. Ender, Robert E. E
AGE DAY - LEGAL EXPENSES TRANSFERRED CR. (75,72) (74,406) 922		(1) EMI (2004	(2)		(3)	(4) EDEC	(5)	
922 A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR. (75.572) (74.406) 922 A&G EXP - ENTRISES TRANSFERRED - FREG 0 0 923 A&G EXP - ENTRISES TRANSFERRED - FREG 0 0 923 A&G EXP - ENTRISES ENTRICES EMPLOYED 3.26 3.26 923 A&G EXP - SERVICING FEES - FREG 0 0 924 A&G EXP - SERVICING FEES - FREG 0 0 924 A&G EXP - PROPERTY INSURANCE 1.00 0 924 A&G EXP - PROPERTY INSURANCE - CAPACITY CLAUSE 1.00 0 924 A&G EXP - PROPERTY INSURANCE - CAPACITY CLAUSE 2.00 0 924 A&G EXP - PROPERTY INSURANCE - CPRC 2.00 0 924 A&G EXP - PROPERTY INSURANCE - CPRC 3.98 3.461 925 A&G EXP - MUJRIES & DAMAGES - CPRC 3.98 3.51 925 A&G EXP - INLUBIES & DAMAGES - CPRC 3.94 9.1614 925 A&G EXP - INLUBIES & DAMAGES - EPINC 3.94 9.1614 925 A&G EXP - INLUBIES & DAMAGES - EPINC 3.94 9.161	N O O	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
922 A&G EXP - ERPRESPREND - FREC 0 923 A&G EXP - ERNSION & WELFARE CR FRINE 0 923 A&G EXP - CHTSION & WELFARE CR FRINE 0 923 A&G EXP - LOTTOR SERVICORE 326 326 923 A&G EXP - GALSENS - SEABROOK 326 326 923 A&G EXP - RENTICING FEES - FREC 326 326 924 A&G EXP - ROPERTY INSURANCE 18,017 17,629 924 A&G EXP - PROPERTY INSURANCE 0 0 924 A&G EXP - PROPERTY INSURANCE - FULNE 2,188 361 925 A&G EXP - PROPERTY INSURANCE - FULNE 2,982 3,461 925 A&G EXP - INJURIES & DAMAGES - FULNE 3,94 3,44 925 A&G EXP - INJURIES & DAMAGES - FULNE 3,94 3,61 925 A&G EXP - INJURIES & DAMAGES - FULNE 3,94 3,61 925 A&G EXP - INJURIES & DAMAGES - FULNE 3,94 3,61 926 A&G EXP - INJURIES & DAMAGES - FULNE 3,94 3,61 926 A&G EXP - INJURIES & DAMAGES - FULNE 3,9	-	922	A&G EXP - ADMINISTRATIVE EXPER		(75,572)	(74,406)	0.984580	
923 A&G EXP - OUTSIDE SERVICES EMPLOYED 36,161 923 A&G EXP - LEGAL - CAPACITY CLAUSE 36,161 923 A&G EXP - LEGAL - CAPACITY CLAUSE 10 924 A&G EXP - STORM CHANCE 17,629 924 A&G EXP - ROPOFERTY INSURANCE 17,629 925 A&G EXP - ROPOFERTY INSURANCE 17,629 925 A&G EXP - ROPOFERTY INSURANCE 18,61 925 A&G EXP - INJURIES & DAMAGES - ECCR 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 19 926 A&G EXP - INJURIES & DAMAGES - ECRR 18 927 A&G EXP - INJURIES & DAMAGES - ECRR 290 928 A&G EXP - INJURIES & DAMAGES - ENDIA 10 929 A&G EXP - EMP PENSIONS & BENEFITS - CRR 2777 <td< td=""><td>~ ~</td><td>9<u>2</u>2</td><td>A&G EXP - EXPENSES TRANSFERF A&G EXP - PENSION & WEI FARF (</td><td>RED - FREC</td><td>00</td><td>0 0</td><td>0.000000</td><td></td></td<>	~ ~	9 <u>2</u> 2	A&G EXP - EXPENSES TRANSFERF A&G EXP - PENSION & WEI FARF (RED - FREC	00	0 0	0.000000	
923 A&G EXP - LEGAL FRENENESS - SEABROOK 924 A&G EXP - LEGAL FRENENESS - SEABROOK 925 A&G EXP - REPRETY INSURANCE - NUCLEAR OUTAGE	4	923	A&G EXP - OUTSIDE SERVICES EM	PLOYED	36,728	36,161	0.984580	
92.3 A&G EAV - SEX - FRES	ıcı	923	A&G EXP - LEGAL EXPENSES - SEA	ABROOK	0	0	0.000000	
924 A&G EXP - PROPERTY INSURANCE 11,629 924 A&G EXP - PROPERTY INSURANCE 11,629 924 A&G EXP - STORM DEFICIENCY RECOVERY 0 924 A&G EXP - STORM DEFICIENCY RECOVERY 0 925 A&G EXP - INJURIES & DAMAGES - CPRC 356 925 A&G EXP - INJURIES & DAMAGES - CPRC 334 925 A&G EXP - INJURIES & DAMAGES - CPRC 334 925 A&G EXP - INJURIES & DAMAGES - CPRC 19 925 A&G EXP - INJURIES & DAMAGES - CPRC 19 926 A&G EXP - INJURIES & DAMAGES - CPRC 19 927 A&G EXP - INJURIES & DAMAGES - CPRC 19 928 A&G EXP - EMP PENSIONS & BENEFITS - ECRR 90,09 926 A&G EXP - EMP PENSIONS & BENEFITS - CPRC 290 926 A&G EXP - EMP PENSIONS & BENEFITS - CRC 2777 927 A&G EXP - EMP PENSIONS & BENEFITS - CRC 2777 928 A&G EXP - EMP PENSIONS & BENEFITS - DEVICE 290 926 A&G EXP - EMP PENSIONS & BENEFITS - DEVICE 290 927 A&G EXP - EMP PENSIONS & BENEFITS - CRC	م 0	923 923	A&G EXP - SERVICING FEES - FRE OUTSIDE SERVICES I EGAI - CAPA	CITY CLAUSE	326	326	0.00000	
924 A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE 2.228 2.188 924 A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE 0 0 924 A&G EXP - INJURIES & DAMAGES - CPRC 388 351 925 A&G EXP - INJURIES & DAMAGES - CPRC 388 351 925 A&G EXP - INJURIES & DAMAGES - ECCR 394 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INJURIES & DAMAGES - ECCR 334 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FPINE 19 18 926 A&G EXP - INJURIES & DAMAGES - FPINE 93,049 91,614 926 A&G EXP - EMP PENSIONS & BENEFITS - ECRC 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,120 92 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,120 92 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,120	- 00	924	A&G EXP - PROPERTY INSURANCE		18.017	17,629	0.978442	
924 A&G EXP - STORM DEFICIENTY RECOVERY 0 0 924 A&G EXP - PROPERTY INSURANCE - FPLNE 0 0 925 A&G EXP - INJURIES & DAMAGES - CPRC 356 351 925 A&G EXP - INJURIES & DAMAGES - CPRC 334 334 925 A&G EXP - INJURIES & DAMAGES - FORE 19 18 925 A&G EXP - INJURIES & DAMAGES - FORE 19 18 925 A&G EXP - INJURIES & DAMAGES - FORE 19 18 925 A&G EXP - INJURIES & DAMAGES - FORE 19 18 926 A&G EXP - INJURIES & DAMAGES - FORE 19 18 926 A&G EXP - INJURIES & DAMAGES - FORE 19 16 926 A&G EXP - INJURIES & DAMAGES - FORE 290 285 926 A&G EXP - INJURIES & DAMAGES - FORE 290 285 926 A&G EXP - INJURIES & DAMAGES - FORE 10 10 926 A&G EXP - INJURIES & BENEFITS - COR 290 285 926 A&G EXP - INJURIES & BENEFITS - DAMAGES - FORE 2120 2120 926 <td>Б</td> <td>924</td> <td>A&G EXP - PROPERTY INSURANCE</td> <td>- NUCLEAR OUTAGE</td> <td>2,228</td> <td>2,188</td> <td>0.982022</td> <td></td>	Б	924	A&G EXP - PROPERTY INSURANCE	- NUCLEAR OUTAGE	2,228	2,188	0.982022	
925 A&G EXP - INJURIES & DAMAGES - CPRC 29,923 29,461 925 A&G EXP - INJURIES & DAMAGES - CPRC 358 351 925 A&G EXP - INJURIES & DAMAGES - CPRC 0 0 925 A&G EXP - INJURIES & DAMAGES - ECRC 19 0 925 A&G EXP - INJURIES & DAMAGES - ECRC 19 18 925 A&G EXP - INJURIES & DAMAGES - ECRC 19 18 926 A&G EXP - INJURIES & DAMAGES - FERC 19 10 926 A&G EXP - EMP PENSIONS & BENEFITS - ECRC 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,177 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,120 0 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,120 0 926 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 2,12	은 :	924	A&G EXP - STORM DEFICIENCY RE	COVERY	0	0	0.000000	
925 A&G EXP - INJURIES & DAMAGES - CPRC 925 A&G EXP - INJURIES & DAMAGES - NUC 925 A&G EXP - INJURIES & DAMAGES - NUC 925 A&G EXP - INJURIES & DAMAGES - ECCR 925 A&G EXP - INJURIES & DAMAGES - FOLD 926 A&G EXP - INJURIES & DAMAGES - FOLD 927 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 928 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 928 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 929 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - EMP PENSIONS & BENEFITS - FOLD 920 A&G EXP - REGULATORY COMMISSION EXPENSE - FREC 920 A&G EXP - MISC GENERAL EXPENSES - FREC 920 A&G EXP - MISC GENERAL EXPENSES - FREC 921 A&G EXP - MISC GENERAL EXPENSES - FREC 922 A&G EXP - MISC GENERAL EXPENSES - FREC 923 A&G EXP - MAINT GENERAL PLANT - ECRC 924 A&G EXP - MAINT GENERAL PLANT - ECRC 925 A&G EXP - MAINT GENERAL PLANT - ECRC 926 A&G EXP - MAINT GENERAL PLANT - ECRC 927 A&G EXP - MAINT GENERAL PLANT - ECRC	- ;	924	A&G EXP - PROPERTY INSURANCE	:-FPLNE	0	0 20 461	0.00000	
925 A&G EXP - INJURIES & DAMAGES - NUC 0 0 925 A&G EXP - INJURIES & DAMAGES - ECCR 334 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INJURIES & DAMAGES - ECCR 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CACR 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FREC FEE 835 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 6 0 930 A&G EXP - MISC GENERAL EXPENSE - FREC<	7 5	925 925	A&G EXP - INJURIES AND DAMAGE A&G EXP - INJURIES & DAMAGES -	CPRC	358	29,461	0.980140	
925 A&G EXP - INJURIES & DAMAGES - ECCR 334 334 925 A&G EXP - INJURIES & DAMAGES - ECRC 19 18 925 A&G EXP - INJURIES & DAMAGES - FPLNE 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FERIC 0 0 927 A&G EXP - EMP PENSIONS & BENEFITS - FERIC 486 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 83	4	925	A&G EXP - INJURIES & DAMAGES -	NUC	0	0	0.00000	
925 AGG EXP - INJURIES A DAMAGES - FPLNE 19 10 926 AGG EXP - INJURIES A DAMAGES - FPLNE 93,049 91,614 926 AGG EXP - EMP PENSIONS & BENEFITS - ECRC 290 285 926 AGG EXP - EMP PENSIONS & BENEFITS - ECRC 290 285 926 AGG EXP - EMP PENSIONS & BENEFITS - CACR (1) (1) 926 AGG EXP - EMP PENSIONS & BENEFITS - CACR 2,777 2,777 926 AGG EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 AGG EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 AGG EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 AGG EXP - REGULATORY COMMISSION EXPENSE - FREC 496 0 928 AGG EXP - REGULATORY COMMISSION EXPENSE - FREC 485.03 48.503 929 AGG EXP - MISC GENERAL EXPENSES - FREC 0 0 930 AGG EXP - MISC GENERAL EXPENSES - FREC 0 0 931 AGG EXP - MINTENANCE OF GENERAL PLANT 0 0 935 AGG EXP - MAINTENANCE OF	5 5	925	A&G EXP - INJURIES & DAMAGES -	ECCR	334	334	1.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITS 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 927 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 930 A&G EXP - MISC GENERAL EXPENSES - FREC 930 A&G EXP - MISC GENERAL EXPENSES - FREC 931 A&G EXP - REITS 932 A&G EXP - REITS 933 A&G EXP - REITS 934 A&G EXP - MAINT GENERAL PLANT - ECRC 935 A&G EXP - MAINT GENERAL PLANT - ECRC 936 A&G EXP - MAINT GENERAL PLANT - ECRC 937 A&G EXP - MAINT GENERAL PLANT - ECRC	2 1	925	A&G EXP - INJURIES AND DAMAGE	S. FPI NF	2	e C	0.000000	
926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CCR (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CCR 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSE 0 0 927 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSE 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 485 60 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - MISC GENERAL EXPENSES 6 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FRC 0 0 931 A&G EXP - MAINTENANCE OF GENERAL PLANT 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 0 0 935 <	<u> </u>	926	A&G EXP - EMP PENSIONS & BENE		93,049	91,614	0.984580	
926 A&G EXP - EMP PENSIONS & BENEFITS - ECRC 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 927 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY 928 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 928 A&G EXP - EMP PENSIONS & BENEFITS - FORM 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 920 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 920 A&G EXP - MISC GENERAL EXPENSES 930 A&G EXP - MISC GENERAL EXPENSES 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 931 A&G EXP - MISC GENERAL EXPENSES - EPRI 932 A&G EXP - MAINTENANCE OF GENERAL PLANT 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 936 EXP - MAINTENANCE OF GENERAL PLANT 937 A&G EXP - MAINTENANCE OF GENERAL PLANT 938 A&G EXP - MAINTENANCE OF GENERAL PLANT 939 A&G EXP - MAINT GENERAL PLANT - ECRC 930 A&G EXP - MAINTENANCE OF GENERAL PLANT 930 A&G EXP - MAINTENANCE OF GENERAL PLANT 931 A&G EXP - MAINTENANCE OF GENERAL PLANT 932 A&G EXP - MAINTENANCE OF GENERAL PLANT 933 A&G EXP - MAINTENANCE OF GENERAL PLANT 934 A&G EXP - MAINTENANCE OF GENERAL PLANT 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 936 A&G EXP - MAINTENANCE OF GENERAL PLANT 937 A&G EXP - MAINTENANCE OF GENERAL PLANT 938 A&G EXP - MAINTENANCE OF GENERAL PLANT 939 A&G EXP - MAINTENANCE OF GENERAL PLANT 940 A&G EXP - MAINTENANCE OF GENERAL PLANT 940 A&G EXP - MAINTENANCE OF GENERAL PLANT 9	19	926	A&G EXP - EMP PENSIONS & BENE	•	0	0	0.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - PENSIONS & BENEFITS - PENSIONS & BENEFITS - FPINE 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPINE 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - MISC GENERAL EXPENSES 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 931 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS 8,452 8,452 933 A&G EXP - RENTS 0 0 934 A&G EXP - RAINT GENERAL PLANT - ECRC 0 0 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	22	926	A&G EXP - EMP PENSIONS & BENE		290	285	0.980140	
926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,777 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 835 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 835 0 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RAINT GENERAL PLANT - ECRC 0 0 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	ر اد	976	A&G EXP - EMP PENSIONS & BENE A&G EXP - EMP PENSIONS & BENE		Ê۳	Ê	0.980142	
926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 48:503 48:503 930 A&G EXP - MISC GENERAL EXPENSES 17,141 16,877 930 A&G EXP - MISC GENERAL EXPENSES - FPR 0 0 931 A&G EXP - RENTS 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RENTS 0 0 931 A&G EXP - RAINT GENERAL PLANT - ECRC 0 0 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	3 2	926	A&G EXP - EMP PENSIONS & BENE		2.777	2.777	1.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 929 A&G EXP - MISC GENERAL EXPENSES 930 A&G EXP - MISC GENERAL EXPENSES - FRC 930 A&G EXP - MISC GENERAL EXPENSES - FRC 931 A&G EXP - MISC GENERAL EXPENSES - FRC 932 A&G EXP - MISC GENERAL EXPENSES - FRC 933 A&G EXP - MISC GENERAL EXPENSES - FRC 934 A&G EXP - MISC GENERAL EXPENSES - FRC 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 935 A&G EXP - MAINT GENERAL PLANT - ECRC 936 A&G EXP - MAINT GENERAL PLANT - ECRC 937 A&G EXP - MAINT GENERAL PLANT - ECRC 938 A&G EXP - MAINT GENERAL PLANT - ECRC	24	926	A&G EXP - EMP PENSIONS & BENE	- F	0	0	0.00000	
928 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FRI 0 0 930 A&G EXP - RENTS 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT - ECRC 0 0	22	926	A&G EXP - EMP PENSIONS & BENE		0	0	0.000000	
928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FRC 0 0 930 A&G EXP - RENTS 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,864 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	56	928	A&G EXP - REGULATORY COMMISS		2,120	2,120	1.000000	
928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERCIFIE 835 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES 17,141 16,877 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 0 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	27	928	A&G EXP - REGULATORY COMMISS		496	0	0.00000	
930 A&G EXP - MISC GENERAL EXPENSES 17,141 16,377 1	78 78	928	A&G EXP - REGULATORY COMMISS		835	0 49 503	0.00000	
930 MISC GENERAL EXPENSES - FREC 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 931 A&G EXP - RENTS 931 A&G EXP - RENTS - ECCR 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 935 A&G EXP - MAINT GENERAL PLANT - ECRC	30	930	A&G EXP - MISC GENERAL EXPENS	_	17,141	16.877	0.984580	
930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 5	930	MISC GENERAL EXPENSES - FREC		0	0	0.00000	
931 A&G EXP - RENTS 931 A&G EXP - RENTS - ECCR 931 A&G EXP - MAINTENANCE OF GENERAL PLANT 935 A&G EXP - MAINT GENERAL PLANT - ECRC 935 A&G EXP - MAINT GENERAL PLANT - ECRC	35	930	A&G EXP - MISC GENERAL EXPENS	- 1	0	0	0.000000	
931 A&G EXP - KEN IS - ECCK 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,864 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0	33	931	A&G EXP - RENTS		8,452	8,322	0.984580	
935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 4 4	931	A&G EXP - KENIS - ECCK A&G EXP - MAINTENANCE OF GENI	EDAL DI ANT	10.864	0 10 607	0.000000	
	3 %	935	A&G EXP - MAINT GENERAL PLANT	- ECRC	0,00	0	0.000000	
	37							

Florida Power & Light Company Docket No. 120015-E1 OPC's Fourth Set of Interrogatories Interrogatory No. 89

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT (
		EXPLANATION: PROVIDE JI IRISDICTIONAL SEPARATION FACTORS FOR NET	PARATION FA	CTORS FOR NET	TYPE OF DATA SHOWN:	PE OF DATA SHOWN:
AND SUBSIDIARIES	LIGHT COMPANY	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR A	ND THE MOST	X PRIOR YEAR ENDED 12/3/12012 HISTORICAL YEAR ENDED 12/3/12011	12/31/2012 12/31/2012 VDED 12/31/2011
DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl, Jo	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
(1)	(2)		(3)	(4) EDSC	(5)	
	ACCOUNT TITLE		≿	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
*- ¢	ADMINISTRATIVE & GENERAL		452,392	444,822	0.983266	
	TOTAL O&M EXPENSES		6,109,550	5,977,115	0.978323	
4. rv. c	INTANGIBLE DEPRECIATION					
5 7 403 & 404	DEPR & AMORT EXP - INTANGIBLE		57,424	56,538	0.984580	
403 &	DEPR & AMORT EXP - INTANGIBLE ARO	FEGURA	(1,578)	(1,554)	0.984580	
_	DEPRIX AMORT EXP - SORPLOS FLOWBACK OF DEPRIX AMORT EXP - INT ECCR	11011	2.005	2.005	1,00000	
	DEPR EXP - ITC INTEREST SYNCHRONIZATION - FPSC	N-FPSC	0	0	0.00000	
403 & 404	DEPR & AMORT EXP - INTANG DEPREC SURPLUS FLOWBACK DEED 9 AMORT EXP INTEGED	LUS FLOWBACK		00	0.000000	
	DEFR & AMOR! EXT. IN ECRO. INTANGIBLE DEPRECIATION		583,379	56,989	0.097688	
t 16 1	STEAM DEPRECIATION					
	DEPR & AMORT EXP - STEAM		(113,902)	(111,584)		
19 403 & 404 20 403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM DEPR & AMORT EXP - STEAM PLANT - ECRC -		10,624	10,407	0.980139	
403	DEPR & AMORT EXP - COAL CARS		0	0	0.000000	
22 403 & 404 23 403 & 404	DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC DEPR EXP - AMORT ELECT PLT - ACQUITAD.	ONAL FERC	1 660	1 660	0.000000	
3 2 7	STEAM DEPRECIATION		(86,586)	(84,783)	0.979180	
25 26	NUCLEAR DEPRECIATION					
	DEPR & AMORT EXP - TURKEY POINT		42,054	41,298	0.982022	
	DEPR & AMORI EXP - ST LOCIE 1 DEPR & AMORT EXP - ST LUCIE COMMON		36,856	36,193	0.982022	
	DEPR & AMORT EXP - ST LUCIE 2		31,326	30,763	0.982022	
32 403 & 404 33 403 & 404	DEPR & AMORT EXP - NORC AVOIDED AFOUC - OFFSET DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	-OFFSEI G-	245	241	0.980139	
	DEPR & AMORT EXP - NUCLEAR FLOWBACK		0	0	0.00000	
35 36	NUCLEAR DEPRECIATION		135,741	133,300	0.982019	

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

LORIDA PI	JBLIC SERVIC	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: DEPONIE HEISPICTIONAL SEPABATION SACTORS SOR NET	PADATION EA	I '	TYPE OF DATA SHOWN:	PE OF DATA SHOWN:
COMPANY:		LIGHT COMPANY	PROVIDE JONASHO HONAL SELAKAHON TACLONS FOR M OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR	_ ' ' ' 	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	EAR ENDED 12/31/2013 12/31/2012 ENDED 12/31/2011
OCKET NO	DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl,	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
	ε	(2)		(3)	(4)	(5)	
<u> </u>	ACCOUNT	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		TOTAL	FPSC	JURISDICTIONAL	
O	S	ACCOUNT HILE		(\$000)	JURISDICTIONAL (\$000)	FACTOR	
٠ - ر		OTHER PROD DEPRECIATION					
7 0	402 9 404	NOITO I DOGG GOLLO OX TOOM & GOS	3	181 201	477 B12	0.079654	
. 4	403 & 404	DEPR & AMORT EXP - DISMANTI EMENT - OTHER PROD	OTHER PROD	7.477	7.324	0.979654	
ۍ .	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	-OTHER PROD (ECRC)	0	0	0.00000	
ဖ	403 & 404	DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE	v PIPELINE	0	0	0.00000	
~ 8	403 & 404	DEPR & AMORT EXP - 01H PROD - ECRC - OTHER PROD DEPRECIATION		20,768	20,356	0.979702	
တ							
2		TRANSMISSION DEPRECIATION					
- 2	403 & 404	DEPR & AMORT EXP - TRANSMISSION		76,868	68,818	0.895275	
13	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -		164	160	0.980140	
<u>4</u>	403 & 404	DEPR & AMORT EXP - TRANS ECCR		00	0 6	0.000000	
2 9	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC -	- TRANS OFFSET	0	0	0.00000	
17	403 & 404	DEPR & AMORT EXP - TRANSMISSION - G	- GSU	8,084	7,926	0.980517	
28	403 & 404		- OTHER RETAIL	1,891	1,891	1.000000	
50 70 70	403 & 404	DEPR & AMORT EXP - TRANSMISSION - C TRANSMISSION DEPRECIATION	- OTHER WHOLESALE	87,116	78,795	0.000000	
722		DISTRIBUTION DEPRECIATION					
2 2	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 361	: 361	3,404	3,404	1.00000	
25	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362	: 362	35,858	35,858	1.000000	
56	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C	364	42,332	42,332	1.000000	
27	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 365	365	50,081	50,081	1.000000	
28	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C	366	21,878	21,878	1.000000	
2, 2	403 & 404	DEPR & AMORI EXP - DISTRIBUTION AC 36/	36.	(677,117)	(677,112)	1.00000	
3 5	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 369	969	27,008	27,008	1.00000	
35	403 & 404	& AMORT	370	29,631	29,555	0.997449	
33	403 & 404	& AMORT	: 371	2,731	2,731	1.00000	
*	403 & 404	& AMORT EXP - DISTRIBUTION	373	16,446	16,446	1.00000	
35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - EC	- ECRC -	245	240	0.980139	
3.5	5				•	2000	

Florida Power & Light Company Docket No. 120015-E1 OPC's Fourth Set of Interrogatories Interrogatory No. 89 Attachment No. 1

SCHEDGEE C - 4)
PUBLIC SERV	FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:	DICTIONAL SEPARATION E		TYPE OF DATA SHOWN:	MDED 42/24/2012
COMPANY: FLORIDA! AND SUBS	FLORIDA POWER & LIGHT COMPANY OPERATING INCOME FOR TI AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	1 1 1	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	12012 12012 12/31/2011
DOCKET NO. 120015-EI				WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.	h A. Ender, Robert l
(1) ACCOUNT	(2)	(3) TOTAI	(4) EPSC	(5)	
NO.	ACCOUNT TITLE	COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
403 & 404 403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 ECCR DEPR & AMORT EXP - DISTRIBUTION A/C 364 ECCR	757	757 0	1.000000	
403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C	0	0	0.00000	
403 & 404 403 & 404		0 0	00	0.00000	
403 & 404	DEPR & AMORT EXP - DISTRIBUTION AC		0	0.00000	
රේ ර	DEPR & AMORT EXP - DISTRIBUTION A/C	4,435	4,435	1.00000	
403 & 404 403 & 404		00	00	0.00000	
		98,538	98,457	0.999184	
	GENERAL DEPRECIATION				
403 & 404	DEPR & AMORT EXP - GENERAL STRUC		7,245	0.984580	
403 & 404 403 & 404	DEPRINAMONT EXPIGENERAL OTHER (EXCIECTS & PERC) DEPRINAMONT EXPIGENERAL OTHER FOOD	:RC) 12,575	12,382	1.984580	
403 & 404	DEPR & AMORTEXI - GENERAL OTHER DEPR & AMORTEXE - BOOD INDEED CAR	98 98	55	0.980139	
7		20,383	20,074	0.984865	
	NUCLEAR DECOMMISSIONING				
403 & 404		0	0	0.000000	
403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS NUCLEAR DECOMMISSIONING	0	0	0.00000	
	TOTAL DEPREC IATION & AMORTIZATION	1,048,117	508,126	0.484799	
	AMORT OF PROP & REGULATORY ASSETS				
405	REGULATORY DEBIT - ASSET RET OBLIGATION	0	0	0.000000	
405	ACCRETION EXPENSE - ARO REG DEBIT AMORT OF PROPIOSSES LINRECOV PLT & REGUL STUDY COSTS	61,435 DY COSTS (2,977)	60,488	0.984580	
404	REGULATORY CREDIT - ASSET RET OBLIGATION	Ĭ	(58,934)	0.984580	
4 07	REGULATORY DEBIT - ASSET RET OBLIGATION AMORT OF OKEELANTA SETTLEMENT - CPRC	00	0	0.000000	

Florida Power & Light Company Docket No. 120015-E1 OPC's Fourth Set of Interrogatories Interrogatory No. 89

TOTAL TOTA	SERVICE COMMISSION	TYPE OF DAT	0
CONTROL CONT	No. 120015-E No. 120015-E No. 120015-E ALCOUNT TITLE COMPANY RECENTHISTORICAL YEAR. (4) (5) (4) (6) (=	2 2 2 2 4
(2)	(2)	×	¬ =
(1) (2) (2) (3) (4)	Company Comp	WITNESS: Ki	im Ousdahl, Joseph A. Ender, Robert E. Ba
MOST OF GLADES POWER PARK	MORT OF GLADES POWER PARK 407 AMORT OF STORM SECURITACION - OVERVUNDER TAX RECOV 6,946 407 AMORT OF STORM SECURITACION - OVERVUNDER TAX RECOV 6,955 407 AMORTIZATION OF UNALLOCATED PROD RESERVE 6,955 6,955 407 AMORTIZATION OF STORM SECURITY 0		IVOI
407 AMORT OF GLADES POWER PARK 407 AMORT OF GLADES POWER PARK 407 AMORT OF STORM SECURITAMINATOR OF THE MINISTATION OF STORM SECURITAMINATOR OF STORM SECURITAMINATOR OF STORM SECURITAMINATOR OF NUCLEAR RESERVE 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	407 AMORT OF GLADES POWER PARK 6,818 407 AMORT OF GLADES POWER PARK 6,818 407 AMORT OF STORM SECURITIZATION - OVERUNDER TAX RECOV 0 407 AMORTIZATION OF NUCLEAR RESERVE 0 407 AMORTIZATION OF UNALLICATED PROD RESERVE 0 407 AMORTIZATION OF STORM DEFICIENCY 136.184 11 407 AMORTIZATION OF STORM DEFICIENCY 1324.88 14 407 AMORTI REG LIAB - CONVERTIBLE ITC GROSS-UP (10.101) 407 AMORTI REG LIAB - CONVERTIBLE ITC GROSS-UP (10.101) 408 TAX OTH TH INC TAX - PAYROLL - ECR (255.529) 408 TAX OTH TH INC TAX - PAYROLL - ECR 408 408 TAX OTH TH INC TAX - PAYROLL - ECR 408 TAX		TION
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408 TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE 3,297 3,297	408 TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE 3,297		00000
	!		00000

SCHEDULE C	C-4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	FACTORS -	NET OPERATING IN	COME	1 "SY 12 O' 13
NRIDA PU	JBLIC SERVI	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE ILIDICATIONAL SEPARATION FACTORS FOR NET	APATION E		TYPE OF DATA SHOWN:	
COMPANY:		FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	EST YEAR	NND THE MOST	REGIEC I I EST TEAK ENDED 12/3 REIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	EAR ENDED 1231/2013 12/31/2012 INDED 12/31/2011
CKET NO	DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl,	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
u E	(1) ACCOUNT	(2)		(3) TOTAL	(4) FPSC	(5) IUBISDICTIONAL	
Š Š	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION	
٠ - ر	408	TAX OTH THING TAX - REG ASSESS FI	EE - FRANCHISE	319	319	1.00000000	:
1 m	8 6	TAX OTH THINC TAX - REG ASSESS FEE - FUEL FPSC	EE - FUEL FPSC	2,693	2,693	1.00000000	
4 u	408 408	TAX OTH THING TAX - REG ASSESS FEE - STORM RECOV	EE - STORM RECOV	641	0 14	0.00000000	
ဂမ	5 4 80 80	TAX OTH THING TAX - INTANGIBLE TAX	X	0	0	0.0000000	
۲.	804	TAX OTH THING TAX - DEF GROSS RECPT TX - OTHER	CPT TX - OTHER	0 5	0 0	0.00000000	
သ တ	408 408	TAX OTH THING TAX - REG ASSESS FEE - ECRC TAX OTH THING TAX - OCCUPATIONAL LIGENCES	EE-ECKC -CENCES	132	132	1,00000000	
ه د	804	TAX OTH THING TAX - SUPERFUND ENVIRONMENTAL TAX	VIRONMENTAL TAX	, 0	0	0.0000000	
- 2 ;	4 08	TAX OTH TH INC TAX - FPNE TAXES OTHER THAN INCOME TAX	I	1,056,212	1,048,760	0.00000000	
<u>5 4 4</u>		OPERATING INCOME TAXES					
र ह	409	INCOME TAXES - UTILITY OPER INCOM	AE - CURRENT FEDERAL	(140.608)	(138.271)	0.98338346	
7 2	409 410	INCOME TAXES - UTILITY OPER INCOMINGOME TAXES - DEFERRED FEDERAL	AE - CURRENT STATE	29,036	28,553	0.98338346	
<u> </u>	410	INCOME TAXES - DEFERRED STATE		76,095	74,825	0.98330575	
828	14	AMURITZATION OF LIC OPERATING INCOME TAXES	1	733,055	720,852	0.98335314	
23 23		GAIN LOSS ON DISPOSITION OF PROP	ERTY				
25	411	GAIN FROM DISP OF UTILITY PLANT - FUTURE USE	FUTURE USE	(3'066)	(3,066)	1.00000000	
52 24	4 4 	LOSS FROM DISP OF UTILITY PLANT - FUTURE USE GAIN FROM DISP OF ALLOWANCE - ECRC -	FUIUKE USE SRC -	(290)	0 (578)	0.98013950	
28		GAIN LOSS ON DISPOSITION OF PROP	ERTY	(3,655)	(3,644)	0.99679634	
38.5		NET OPERATING INCOME	1	1,579,187	1,552,209	0.98291707	
3 8 8 8 8							
33.38	NOTES: T	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.					
	SUPPORT	SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19				RECAP SC	RECAP SCHEDULES: C-1, E-3-B

Florida Power & Light Company Docket No. 120015-El OPC's Fourth Set of Interrogatories Interrogatory No. 90 Page 1 of 1

Q.

Operating Revenues and Expenses. Refer to Schedule C-6. Provide a comparative summary of revenues and expenses for 2012 and the projected test year 2013. If one cannot be provided explain in detail why the Company is unable to provide this summary especially when account detail for 2012 and 2013 is selectively shown on Schedule C-8.

A.

Attachment No. 1 is a Schedule C-6 comparative summary of revenues and expenses for 2012 and the projected test year 2013. As described in Robert E. Barrett Jr.'s testimony, page 13 lines 4-9: "FPL prepares its O&M budget and forecasts at the activity level, consistent with the way it manages its business, and does not normally include FERC account detail. Because this additional level of detail is needed to meet the requirements of certain MFR's, FPL converts the budget and forecasts from an activity level to FERC accounts."

MRR ACCT	INCOADAGO - CILC INCENTIVES OFFSET INCOAGA 10 - NON RECOV CILC INCENTIVE INCOAGA - GROSS RECEIPS TAX REVENUES INCOAGAS - GROSS RECEIPS TAX REVENUES INCOAGAS - RETAIL SALES - BASE REVENUES INCOAGAS - RETAIL SALES - LUEL REVENUES INCOAGAS - RETAIL SALES - CONSERVATION REVENUES INCOAGAS - RETAIL SALES - CAPACITY REVENUES INCOAGAS - RETAIL SALES - CONSERVATION REVENUES INCOAGAS - RETAIL SALES - CONSERVATION REVENUES INCOAGAS - RETAIL SALES - CONSERVATION REVENUES INCOAGAS - RETAIL SALES - FURITECHAG INCOATO - SALES - FOR RESALE - FUEL REVENUES INCOAGAS - SALES - ROSE REVENUES INCOATO - SALES - FOR RESALE - FUEL REVENUES INCOATO - SALES FOR RESALE - REVENUES INCOATO - PROVISION FOR RATE REPUCTION	(4,186 597, 649) (232,2257) (4,186 597, 649) (3,740, 527, 230) (3,740, 527, 230) (443, 285, 738) (420, 492, 719) (43, 285, 738) (102, 091, 373) (113, 079, 685) (102, 091, 373) (113, 079, 685) (102, 091, 373) (125, 687) (259, 688, 989) (98, 227, 386) (98, 227, 386) (484, 880) (484, 880) (15, 513, 544) (16, 611, 642)	(35,488,520) (35,488,520) (3,650,373,357) (4,423,746,950) (3,650,373,357) (4,523,656) (45,7,296,589) (175,151,665) (193,097,690) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (105,183,074) (105,183,074) (105,184,074) (105,184,074) (105,184,074) (105,184,074)
	COMMAND-LICE INCECTOR TO AXX REVENUES COMMOND-LICE INCECTOR TAX REVENUES COMMOND-RETAIL SALES - BASE REVENUES COMMOND-RETAIL SALES - BASE REVENUES COMMOND-RETAIL SALES - BASE REVENUES COMMOND-RETAIL SALES - CONSERVATION REVENUES COMMOND-RETAIL SALES - CANACHAISE REVENUES COMMOND-RETAIL SALES - REVENUES COMMOND-RETAIL SALES - CONSERVATION REVENUES COMMOND-RETAIL SALES - CONSERVATION REVENUES COMMOND-RETAIL SALES - CONSERVATION REVENUES COMMOND-RETAIL SALES - STORM RECOVERY REVENUES COMMOND-RETAIL SALES - STORM RECOVERY REVENUES COMMOND-SALES - FOR RESALE - BASE RECOVERABLE COMMOND-SALES FOR RESALE - BASE REVENUES COMMOND-SALES FOR RESALE - BASE REPUCTION COMMOND-SALES FOR RESALES REPOCTION COMMOND-SALES FOR REPUCTION COMMOND-SALES FOR REPU	(34,872,334) (4,186,07,334) (4,186,07,334) (3,40,67,334) (709,488,779) (43,286,739) (120,402,310) (120,402,310) (120,402,310) (120,402,310) (120,691,373) (120,991,373) (1	(35,486,520) (238,373,143) (4,427,746,950) (3,650,373,357) 35,486,520 (815,522,656) (457,296,589) (105,185,985) (105,185,985) (105,185,985) (105,185,985) (17,183,074) (77,183,074) (77,183,074) (77,183,074) (61,589) (61,580) (61,580) (61,580) (61,580) (77,183,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074) (77,184,074)
	COMONDON - NOW RECOVOL VILLA MEMBERS COMONDON - RETAIL SALES - BASE REVENUES COMONDON - RETAIL SALES - BASE REVENUES COMONDON - RETAIL SALES - BASE REVENUES COMONDON - RECOV CILCI NCENTIVES & FENALTY COMONDON - RECOV CILCI NCENTIVES & FENALTY COMONDON - RETAIL SALES - CARBORTY REVENUES COMONDON - RETAIL SALES - CANSERVATION REVENUES COMONDON - RETAIL SALES - CANSERVATION REVENUES COMONDON - RETAIL SALES - CONSERVATION REVENUES COMONDON - RETAIL SALES - STONNERVATION REVENUES COMONDON - RETAIL SALES - STONNERVATION RECOVERABLE COMONTON - SALES - STONNER RECOVERABLE COMONTON - SALES FOR RESALE - FASE REVENUES COMONTON - SALES FOR RESALE - FASE REPEC COMONTON - SALES FOR SALES FOSO COMONTON - SALES FOR SALES FOSO COMONTON - SALES FOSO COMONDON - SALES FOSO COMOND	(222,522,557) (4,186,097,049) (3,740,627,1230) 3,4,875,394 (709,489,719) (443,285,738) (102,091,373) (170,091,373)	(238,373,143) (4423,746,950) (356,373,145) 35,488,520 (815,522,656) (457,296,588) (175,151,665) (193,067,690) (103,762,501) (90,806,006) (77,133,074) (77,134,074
	COMORON - RETAIL SALES - RASE REVENUES COMORON - RETAIL SALES - FUEL REVENUES COMORON - RETAIL SALES - FUEL REVENUES COMORON - RETAIL SALES - FRANCHISE & PENALTY COMORON - RETAIL SALES - CANGRYOUP REVENUES COMORON - RETAIL SALES - CHANCHISE REVENUES COMORON - RETAIL SALES - CHANCHISE REVENUES COMORON - RETAIL SALES - STORM RECOVERY REVENUES COMORON - RETAIL SALES - STORM RECOVERY REVENUES COMORON - SALES - STORM RECOVERY REVENUES COMORON - SALES FOR RESALE - BASE REVENUES COMOTION - MITRECHANGE SALES RECOVERABLE COMOTION - SALES FOR RESALE - BASE REVENUES COMOTION - SALES FOR CONVOMY SALES FYEC COMOTION - SALES FOR CONVOMY SALES FYEC COMOTION - SALES FOR CONVOMY SALES FYEC COMOTION - RECOVER REPUCTION COMOTION - PROVISION POR RATE REPUCTION COMOTION - PROVISION POR RATE REPUCTION COMOTION - PROVISION POR RATE REPUCTION	(4,186,097,049) (3,746,621,230) (3,746,621,230) (443,285,734) (443,285,734) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,855) (173,079,856) (273,868,967) (27,858,944) (484,880) (15,611,642)	(4,423,746,950) (3,560,373,357) 35,498,520 (815,528,589) (175,151,665) (193,067,890) (105,185,965) (1,576,367) (30,762,501) (60,806,008) (77,133,074) (61,806,008) (77,133,074) (61,806,008) (77,133,074) (61,807) (61,807) (61,807) (61,807) (61,807) (61,807) (61,807) (61,807) (61,807)
	COMO05O - RETAIL SALES - FUEL REVENUES COMO05O - RECOVO CILC INCEMTIVES & PERNALTY COMO302 - RECOVO CILC INCEMTIVES & PERNALTY COMO302 - RECOVO CILC INCEMTIVES & PERNALTY COMO302 - RETAIL SALES - CAPACITY REVENUES COMO301 - RETAIL SALES - CONSERVATION REVENUES COMO302 - RETAIL SALES - CONSERVATION REVENUES COMO302 - RETAIL SALES - REVINRONMENTAL REVENUES COMO300 - RETAIL SALES - REVENUES COMO300 - SALES FOR RESALE - BASE RECOVERABLE COM7101 - INTERCHANGE SALES PROCOVERABLE COM7101 - 20% OF GAIN ON RECOVERABLE COM7131 - 20% OF CAIN ON ECCOVERABLE COM7132 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION COM7303 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION COM7303 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION COM9103 - PROVISION POR RATE REDUCTION	(3,740,627,230) (3,740,627,230) (443,285,394 (709,408) (443,285,738) (173,079,855) (173,079,855) (173,079,855) (1578,397) (157,849,804) (88,227,396) (33,586,952) (2,553,544) (484,880) (15,611,642)	(3.650,373,357) 35,488,520 (457,286,589) (457,286,589) (193,087,690) (105,185,965) (105,185,965) (105,185,965) (105,185,965) (105,185,967) (30,045,629) (41,431,074) (61,2892) (41,442) (41,642) (41,642) (41,642)
	COMOGOD - RECOV CILC INCENTIVES & PENALTY COMOGOD - RETAIL SALES - CAPACITY REVENUES COMOSOD - RETAIL SALES - RANCHUSE REVENUES COMOSOD - RETAIL SALES - FRANCHUSE REVENUES COMOSOD - RETAIL SALES - FOR REVENUES COMOSOD - RETAIL SALES - WIRD REVENUES COMOSOD - RETAIL SALES - STORM RECOVERY REVENUES COMOSOD - RETAIL SALES - STORM RECOVERY REVENUES COMOSOD - RETAIL SALES - MERCHAGO COMPAND - CAPACITY SALES - HOR RECOVERY REVENUES COMPAND - SALES FOR RESALE - BASE REVENUES COMPAND - SALES FOR RESALE - BASE REVENUES COMPAND - SALES FOR RESALE - BASE REVENUES COMPAND - SALES FOR RESALE - PUEL REVENUES COMPAND - SALES FOR RESALE - PUEL REVENUES COMPAND - SALES FOR RESALE - RESERVENUES COMPAND - SALES FOR RESALE - PUEL REVENUES COMPAND - SALES FOR RESALE - PUEL REPUELTION COMPAND - SALES FOR RESALE REPUELTION COMPAND - SALES FOR REPUELTION COMPAND - SALES FO	34,875,394 (709,498,719) (443,285,738) (422,402,310) (173,079,855) (102,091,373) (1576,597) (29,968,996) (37,949,694) (37,949,694) (37,949,694) (37,949,694) (484,880) (484,880) (15,611,642)	35,498,520 (815,522,656) (467,296,580) (175,151,665) (193,067,690) (105,165,985) (1,576,367) (30,702,501) (60,806,008) (77,153,074) (77,153,074) (612,892) (15,611,642) (15,611,642) (15,611,642)
	COM0320 - RETAIL SALES - CAPACITY REVENUES COM0320 - RETAIL SALES - FRANCHISE REVENUES COM0301 - RETAIL SALES - OIL BACKUP REVENUES COM0301 - RETAIL SALES - OIL BACKUP REVENUES COM0200 - RETAIL SALES - OIL BACKUP REVENUES COM0250 - RETAIL SALES - STONM RECOVERY REVENUES COM0250 - RETAIL SALES - STONM RECOVERY REVENUES COM1201 - CAPACITY SALES - INTERCHG COM1710 - INTERCHANGE SALES - INTERCHG COM1710 - INTERCHANGE SALES - RECOVERABLE COM1710 - SALES FOR RESALE - FUEL REVENUES COM1710 - SALES FOR RESALE - FUEL REVENUES COM1710 - 20% OF GAIN ON RECOVERABLE COM1711 - 20% OF GAIN ON RECOVERABLE COM1715 - INTERCHANGE SALES NON RECOVERABLE COM1715 - ORD REV NOT COR-FPSC 1990 RATE REDUCTION COM1730 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION COM1730 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION COM1730 - CAP REV NOT COR-FPSC 1990 RATE REDUCTION	(709,498,719) (443,285,738) (220,402,310) (173,079,855) (10,2091,373) (1,576,967) (29,968,996) (37,849,804) (98,227,366) (98,227,366) (33,586,952) (33,586,952) (484,880) (484,880) (484,880) (484,880) (484,880)	(815,522,656) (457,296,589) (175,151,665) (193,087,980) (1,576,367) (30,782,501) (90,806,008) (77,133,074) (77,133,074) (7,133,074) (7,133,074) (7,133,074) (15,611,642) (15,611,642) (15,611,642)
446 446 846 86 86	COMO110 - RETAIL SALES - FRANCHISE REVENUES COMOSON - RETAIL SALES - OIL BACKUP REVENUES COMOSON - RETAIL SALES - OIL BACKUP REVENUES COMOSON - RETAIL SALES - ENVIRONMENTAL REVENUES COMOSON - RETAIL SALES - ENVIRONMENTAL REVENUES COMOSON - RETAIL SALES - STORM RECOVERY REVENUES COMOSON - SALES - STORM RECOVERABLE COMOTIO - MITERCHANGE SALES - RECOVERABLE COMOTIO - MITERCHANGE SALES RECOVERABLE COMOTIO - SALES FOR RESALE - BASE REVENUES COMOTIO - SALES FOR RESALE - BASE REVENUES COMOTIO - SALES FOR CANNON RECOVERABLE COMOTIO - SON OF GAIN ON RECOVERABLE COMOTIS - INTERCHANGE SALES NON RECOVERABLE COMOTIS - NECHOLOGICA COMOTIS - SALES FOR REPUCTION COMOTIS - NECHOLOGICA COMOT	(443,285,738) (173,079,855) (173,079,855) (173,079,855) (15,081,373) (15,081,386) (27,849,804) (98,227,366) (33,586,952) (2,553,544) (484,880) (15,611,642)	(457,296,588) (175,151,665) (193,067,690) (105,165,965) (1,576,367) (90,806,009) (77,153,074) (77,153,074) (71,153,074) (15,611,642) 282,707
84 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	CO40301 - RETALL SALES - OIL BACKUP REVENUES CO40202 - RETALL SALES - CONGENY REVENUES CO40202 - RETALL SALES - CONGENY REVENUES CO40300 - RETALL SALES - BRINKRONNEINTAL REVENUES CO40300 - RETALL SALES - BRINKROWNEINTAL REVENUES CO40300 - RETALL SALES - BRIES RECOVERABLE CO47101 - INTERCHANGE SALES RECOVERABLE CO47101 - INTERCHANGE SALES RECOVERABLE CO47201 - 20% OF GAIN ON ECCOVERABLE CO47215 - INTERCHANGE SALES NON RECOVERABLE CO47215 - INTERCHANGE SALES 1990 RATE REDUCTION CO47313 - CAP REV NOT CCR-FPSC 1990 RATE REDUCTION CO47310 - 20% OF CAN FOR COAFFESC 1990 RATE REDUCTION CO47310 - 20% OF CAP REV NOT CCR-FPSC 1990 RATE REDUCTION CO47310 - REVINION FOR RATE REPUCTION CO47310 - REVINION FOR RATE REPUCTION	(220,402,310) (173,079,855) (10,081,373) (1,576,387) (29,968,996) (57,849,804) (98,227,386) (37,849,804) (38,227,386) (33,586,952) (2,553,544) (484,880) (15,611,642)	(175,151,665) (193,067,690) (105,185,965) (1,576,387) (30,2805,008) (77,153,074) (77,153,074) (2,580,994) (612,892) (15,611,682)
646 646 840	CO40200 - RETAIL SALES - CONGENATION REVENUES CO40300 - RETAIL SALES - STORM RECOVERY REVENUES CO40300 - RETAIL SALES - BY RECOVERY REVENUES CO40300 - RETAIL SALES - MERCHAG. CO47120 - CAPACITY SALES - INTERCHANGE CO47101 - INTERCHANGE SALES RECOVERABLE CO47000 - SALES FOR RESALE - BASE REVENUES CO47001 - 20% OF GAIN ON ECONOMY SALES FPSC CO47015 - INTERCHANGE SALES NON RECOVERABLE CO4715 - LAP REV CAPEC 1990 RATE REDUCTION CO47130 - CAP REV NOT CAF-PSC 1990 RATE REDUCTION CO47130 - CAP REV NOT CAF-PSC 1990 RATE REDUCTION CO47130 - CAP REV NOT CAF-PSC 1990 RATE REDUCTION CO49100 - PROVISION POR RATE REPURS - FERC	(120,021,310) (173,079,655) (102,091,373) (1576,367) (27,949,804) (37,849,804) (37,849,804) (37,849,804) (37,849,804) (37,849,804) (37,849,804) (48,980) (484,880) (484,880) (15,611,642)	(175,151,1865) (193,087,6865) (1,576,387) (30,762,501) (60,866,008) (77,153,074) (77,153,074) (33,045,625) (2,580,984) (612,882) (15,611,882) (15,611,882)
646 846	CO40250 - RETALL SALES - ENVIRONMENTAL REVENUES CO40300 - RETALL SALES - STORM RECOVERY REVENUES CO40300 - RETALL SALES - STORM RECOVERY REVENUES CO47100 - CAPACITY SALES - HERCHE - SALE REVENUES CO47100 - SALES FOR RESALE - FUEL REVENUES CO47000 - SALES FOR RESALE - FUEL REVENUES CO47210 - 20% OF GAIN ON ECONOMY SALES FPSC CO47210 - 20% OF GAIN ON ECONOMY SALES PPSC CO47215 - INTERCHANGE SALES NON RECOVERABLE CO47215 - LAP REV COER-FPSC 1990 RATE REDUCTION CO47215 - CAP REV COT COR-FPSC 1990 RATE REDUCTION CO47215 - CAP REV COT COR-FPSC 1990 RATE REDUCTION CO47310 - CAP REV COT COR-FPSC 1990 RATE REDUCTION CO47310 - CAP REV COT COR-FPSC 1990 RATE REDUCTION CO47310 - CAP REV COT COR-FPSC 1990 RATE REDUCTION	(175,855) (102,091,855) (1,576,367) (279,968,996) (57,849,804) (98,227,366) (37,849,804) (38,227,366) (38,227,366) (38,227,366) (33,586,952) (2,553,544) (484,880) (15,611,642)	(193, 087, 094) (1,576, 987) (1,576, 987) (90,782, 501) (90,896, 008) (77,183, 074) (77,183, 074) (13,045, 625) (12,590, 994) (15,611,642) (15,611,642)
64	COMPAGE TE INTERCHANGE SALES - INTERCHGS COMPAGE TO THE CONTRACTOR TO THE COMPAGE TO THE STATE TO THE COMPAGE TO THE STATE THE COMPAGE TO THE COMPAGE THE COMPAGE TO THE COMPAGE TO THE COMPAGE TO THE COMPAGE TO THE CO	(1.576.397) (1.576.397) (29.968.396) (37.849.804) (98.227.366) 	(15,162,162) (10,162,162,162) (30,762,501) (60,806,008) (77,153,074) (77,153,074) (77,153,074) (33,045,625) (2,590,994) (612,892) (15,611,642) 282,707
	COMPITAL - MITERCHANGE SALES - MIS RECONSTANCES COMPITAL - MITERCHANGE SALES RECOVERABLE COM7000 - SALES FOR RESALE - BASE REVENUES COM7010 - 20%. OF GAIN ON ECONOMY SALES FPSC COM7215 - INTERCHANGE SALES NON RECOVERABLE COM715 - CAP REV COTS. FPSC 1990 RATE REDUCTION COM7130 - CAP REV COT CORA-PSC 1990 RATE REDUCTION COM7130 - CAP REV COT CORA-PSC 1990 RATE REDUCTION COM7130 - CAP REV FOR SALES 1990 FATE REDUCTION COM7100 - PROVISION FOR RATE REPUCTION COM7100 - PROVISION FOR RATE REPUCTION	(29, 968, 986) (57, 849, 804) (97, 849, 804) (98, 227, 366) - - (33, 586, 952) - (2, 553, 544) (484, 880) (15, 611, 642)	(30, 75.50) (30, 75.50) (77, 133, 074) (77, 133, 074) (33, 045, 625) (33, 045, 625) (2, 580, 984) (612, 892) (15, 611, 892) (15, 611, 892)
	COATOOO - SALES FOR RESALE - BASE REVENUES COATOOO - SALES FOR RESALE - FUEL REVENUES COATOOO - SALES FOR RESALE - FUEL REVENUES COATOO - 20% OF GAIN ON ECONOMY SALES FPSC COATOIS - INTERCHANCE SALES NON RECOVERABLE COATOIS - CAP REV COR-PFSC 1990 RATE REDUCTION COATOO - CAP REV COT COR-PFSC 1990 RATE REDUCTION COATOO - PROVISION FOR RATE REPUCTION COATOO - PROVISION FOR RATE REFUELDING COATOO - PROVISION FOR RATE REFUELDING	(37,849,804) (98,227,366) (98,227,366) (33,586,952) (2,553,544) (484,880) (15,611,642)	(60,805,008) (77,153,074) (77,153,074) (33,045,625) (2,580,984) (612,822) (15,611,822) (15,612,822)
	COATOSO - SALES FOR RESALE - FUEL REVENUES COATOSO - SALES FOR RESALE - FUEL REVENUES COATOSO - SALES FOR RESALE - FUEL REVENUES COATOSO - SALES NON RECOVERABLE COATOSO - CAP REV CCA-PSC 1990 RATE REDUCTION COATOSO - CAP REV CAPES 1990 RATE REDUCTION COATOSO - CAP REV CAPES 1990 RATE REDUCTION	(39,227,396) (98,227,396) (33,596,952) (2,553,544) (484,880) (15,611,642)	(77, 183,074) (77, 183,074) (33,045,625) (2,590,994) (15,611,642) (15,611,642)
	CO47210 - 20% OF GAIN ON ECONOMY SALES FPSC CO47215 - INTERCHANGE SALES NON RECOVERABLE CO47215 - LOAP REV COKEPSC 1990 RATE REDUCTION CO47313 - CAP REV COT CCK-FPSC 1990 RATE REDUCTION CO47320 - CAP REV NOT CCK-FPSC 1990 RATE REDUCTION CO479100 - PROVISION FOR RATE REFUNDS - FERC	(33,586,952) (3,586,952) (2,553,544) (484,880) (15,611,642)	(33,045,625) (2,590,994) (15,611,642) (15,611,642)
	CO47215 - INTERCHANGE SALES NON RECOVERABLE CO47115 - CAP REV COEX-FPSC 1990 RATE REDUCTION CO47130 - CAP REV NOT CCR4-FPSC 1990 RATE REDUCTION CO47300 - CAP REV NOT CCR4-FPSC 1990 RATE REDUCTION CO493100 - PROVISION POR RATE REPUNDS - FERC	(33,586,952) (2,553,544) (484,880) (15,611,642)	(33,045,625) (33,045,625) (2,580,894) (612,892) (15,611,642) 282,707
	CO47115 – CAP REV CCR-FPSC 1990 RATE REDUCTION ICO47230 – CAP REV NOT CCR-FPSC 1990 RATE REDUCTION ICO49100 – PROVISION FOR RATE REFUNDS – FERC	(33,586,952) (2,553,544) (484,880) (15,611,642)	(33,045,625) (2,580,894) (15,612,892) (15,611,642) 282,707
	ICO47230 - CAP REV NOT CCR-FPSC 1990 RATE REDUCTION ICO49100 - PROVISION FOR RATE REFUNDS - FERC	(33,586,952) (2,553,54) (484,880) (15,611,642)	(33,045,625) (2,590,994) (15,611,642) (15,611,642)
	ICO49100 - PROVISION FOR RATE REFUNDS - FERC	(33,586,952) (3,586,952) (2,553,544) (484,880) (15,611,642)	(33,045,625) (2,590,994) (612,892) (15,611,642) 282,707
		(33,586,952) (2,553,544) (484,880) (15,611,642)	(33,045,625) (2,580,994) (612,882) (15,611,642) 282,707
	INC049110 - PROVISION FOR RATE REFUNDS - FPSC	(33,586,952) - (2,553,544) (484,880) (15,611,642)	(33,045,625) - - (2,590,994) (612,892) (15,611,642) 282,707
	NC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	(2.553,544) (484,880) (15,611,642)	(2,590,994) (612,892) (15,611,642) 282,707
450 150	INCOSONO - FORFEITED DISCOUNTS - LATE PAYMENT INTON WHISLE ACCUS	(2,553,544) (484,880) (15,611,642)	(2,590,994) (612,892) (15,611,642) 282,707
	NOOSOO TOTALELE DISCOUNTIES OF THE PROPERTY OF	(484,880) (15,611,642)	(15,611,642) (15,611,642) 282,707
-	INCOGODO - MISC SERVICE REVENIES - INITIAL DICTURES SELECTION	(15,611,642)	(15,611,642) 282,707
	COSTORO MINOS SERVICE REVENIES - CONNECT COSCONICO		282,707
	NC051100 - MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER	399.476	
	NC051040 - MISC SERVICE REVENDES - RETURNED CUSTOMER CHECKS	(4,660,805)	(4,686,757)
	COS1050 - MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY	(1,853,436)	(2,332,763)
451 INC	INC051020 - MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT	(7,184,081)	(8,654,863)
454 INC	INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	(10,886,964)	(12,304,781)
454 INC	NC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	(29,209,308)	(29,732,820)
_	NC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	(3,429,960)	(3,464,268)
	NOCOSTOO - OTH ELECTRIC REVIEWS - MISC	(22,708,764)	(22,499,722)
	NOOSS 105 - OTH ELECTRIC REVENUES - FPIE NED	•	•
	NOOSS 10 - OTH ELECTRIC REVENUES - WHOLESALE		
456 INC	NCOSCINO DE LECUTAR REVENUES - INTERNATIONAL INTERNATIONAL DE LECUTAR DE LECUTAR DE L'ACTEDIAN DE L'		•
	INCOGERACIO DE ECTRIO REVENUES - OTHER REVENUES - FOR	. 1	
	NC056850 - OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES		i
Wi 198	INCOS6800 - OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC -		•
-	NC056970 - OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES	1,283,812	(1,221,584)
	NC06983 - OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES	(10,162,990)	(7,304,211)
456 456	NOUSCIOU - OF THE CHAIC REVENUES - PRODUCTION PLANT RELATED NOORGOOD - OTH FLECTION PEVENUES - INDITTED BEVENIES - FROM	733 210 267)	8 371 857
	NOSSESSO - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC	(409,856)	63,037
_	NC056946 - OTH ELECTRIC RÉVENUES - DEF REG ASSESS FEE - OBF	•	•
	NOG6948 - OTH ELECTRIC REVENUES - DEFINED ASSESS FEE CAP	ı	Þ
456	(NCOSSAS - OTH ELECTRIC REVENUES - DEFINES ASSESSINGED - FUEL NOOSSAS - OTH ELECTRIC SEVENUES - DEFINES ASSESSINGED - ECOP		
	MODS6949 - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC	•	•
_	NC056944 - OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES	•	•
_	NC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	ı	
	INC056980 - OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES	•	•
	NC056890 - OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES	•	,
55. 37.	INCUSSIST - OTH ELECTRIC REVENUES - DEFINED STORM SECONTILEATION NOORSAD - OTH FIFTED REVENUES - ENERGY ALIOTIFEE RESIDENT FOR	. ,	. (
	NC06249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	(149,118)	(149,118)
_	INCO56211 - OTH ELECTRIC REVENUES - TRANS, SERVICE DEMAND (LONG-TERM FIRM)	(35,800,590)	(36,504,293)
	NC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC)	- 1000 F/	
456 456	NOOSSZ4 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & SUPPLEMENTAL) NODESTA DATHER COTOLO DEVENUES - TRANS SERVICE DEMAND (SHORT, TERM FIRM & NON FIRM)	(1,861,532)	(3,821,629)
440 . 456 TC	WANDALD TO THE CELECTRIC NEVER TO TAKE SELECTION OF THE PROPERTY OF THE PROPER	(10.201,144,095)	(10.406.764.734)

10.00000 STEAM POWER - OPEN TOWN STREMSHOULD & PROMEERING 10.00000 STEAM POWER - OPEN TOWN STREMSHOULD STEAM POWER - OPEN TOWN STREMSH		CALCALLATION OF DEPONDED BY TAILOURIES DIVING	4,090,458	7 794 021
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INCLUSIONS STEAM POWER STEAM EDUCHASES INCLUSIONS STEAM POWER STEAM EDUCHASES INCLUSIONS STEAM POWER STEAM EDUCHASES INCLUSIONS STEAM POWER STEAM POWE	INC101210 - STEAM POW	ER - FUEL - NON RECV EXP	761.711.8	9,995,115
INCIDENCE STEAM POWER STEAM UPPRIESS INCIDENCE STEAM POWER STEAM UPPRIESS INCIDENCE STEAM POWER STEAM UPPRIESS INCIDENCE STEAM POWER AND STEAM UPPRIESS INCIDENCE STEAM POWER AND STEAM POWER STEAM POWER PROPERSY INCIDENCE STEAM POWER AND STEAM POWER PART STEAM POWER PART STEAM POWER AND	INC101310 - STEAM POW	FIRE FIRE OF GAS A COAL	750 101 025	700,540,893
INCIDENTO STRAM POWER - MISTER DEPRINES INCIDENTO STRAM POWER - MISTER DEPRINES INCIDENTO STRAM POWER - MISTER POWER STRAM POWER EXPENSES INCIDENTO STRAM POWER - MISTER POWER STRAM POWER	STORY THE STORY OF		0.00	900,000,000
INCIDENTO STRAM POWER, NIESC TAZANDOMES EVERNES. INCIDIONO STRAM POWER, NIESC STRAM POWER EVERNES. INCIDIONO STRAM POWER, NIESCELLANGOLS STRAM POWER EVERNES. INCIDION STRAM POWER, NIESCELLANGOLS STRAM POWER. INCIDION STRAM POWER. STRAM EPRENESS. INCIDION STRAM POWER. STR	100 100 100 100 100 100 100 100 100 100	ER - OLENA ENTENDED	0,010,080	0,304,200
INCIDENT STRAND POWER - MISCA AND INVARE DEFORMED FROM THE PREMISES INCIDENT STRAND POWER - MISCA AND INVARE AND INVESTIGATION OF THE POWER - MISCA AND INVARE AND INVESTIGATION OF THE POWER - MISCA AND INVARE AND INVESTIGATION OF THE POWER - MISCA AND INVARED AND INVESTIGATION OF THE POWER - MISCA AND INVARIANCE AND INVESTIGATION OF THE POWER - MISCA AND INVARIANCE AND INVARIANC	INCIGOROS SIEVAM POWE	TR-ELECTRIC EXPENSES	C01,0/C,2	C10,002,2
INCUSION STEAM POWER: MISCELLANGOUS STEAM POWER EXPENSES. INCUSION STEAM POWER: MISCELLANGOUS STEAM POWER. INCUSION STEAM POWER. MISCHARE STEAM STEAM STEAM POWER. PART OF STEAM STE	INCIOSTU-SIEAM POW	THE MISC - ADDITIONAL DECURITY	1,40,1,063	046,755,1
INCIDENCE STRAM POWER, NURLINGHANGE SERVA TOWARD CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE STRAM POWER, AUGUST AND CASES INCIDENCE AND CASES INCIDENCE AND CASES AND CASES AND CASES AND CASES INCIDENCE AND CASES A	INCTOBTION - STEAM POWE	THE MISC OF EAM POWER EXPENSES FORCE	5,253,440	9,555,174
NOTIONED STEAM POWER TERIS OF ALL CONTROLLER POWER TOWN OF THE STEAM POWER TERIS OF ALL CONTROLLER POWER TOWN OF THE STEAM POWER TOWN OF THE POWER TOW	INCTOSOUG - STEAM POW	THE MINISTELLANGOUS STEAM FOWER EXPENSES	047,585,24	218,8/0,12
MC111000. STEAM POWER - MINISTORY CENTRAL CHARGE STEAM - MORE WAS CHARGE STEAM POWER - MINISTORY OF STEAM POWER - MANT OF STEAM POWER - PACT OF STEAM POWER - MANT OF STEAM POWER - PACT OF STEAM POWER - MANT OF STEAM POWER - PACT OF STEAM POWER - MANT OF STEAM POWER - PACT OF STEAM POWER - MANT OF STEAM POWER - PACT OF STEAM POWER - PAC	INC10/000 - STEAM POW	EK-KENIS	3,420	3,463
MICTIOROS - STEAM POWER - MAINT MANNER STPENDROM'S ENGINEERINGS MICTIOROS - STEAM POWER - MAINT MANNER STPENDROM'S ENGINEERINGS MICTIOROS - STEAM POWER - MAINT MANNER STPENDROM'S ENGINEERINGS MICTIOROS - STEAM POWER - MAINT MANNER STPENDROM'S ENGINEERINGS MICTIOROS - STEAM POWER - MAINT PAWER OF STEAM POT - ENGINEERING PAMT - ERPC - MICTIOROS - STEAM POWER - MAINT PAWER OF STEAM POT - ENGINEERING PAMT - ERPC - MICTIOROS - STEAM POWER - MAINT WANNER OF STEAM POT - ENGINEERING PAMT - ERPC - MICTIOROS - STEAM POWER - MAINT PAWER OF STEAM POT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER OF STEAM POT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - ERPC - MICTIOROS - MICLEAR POWER - MICHEL EPS - DAD FUND - ERPC - PAMT - MICTIOROS - MICLEAR POWER - MICHEL EPS - PAD FUND - ERPC - MICTIOROS - MICLEAR POWER - STEAM EPPENESS - MICTIOROS - MICLEAR POWER - MAINT PAWER - ELECTRIC PAMT - MICTIOROS - MICLEAR POWER - ELECTRIC PAMT - EMPC - MICHER POWER - ELECTRIC PAMT - EMPC - MICHER POWER - ELECTRIC PAMT - EMPC - MICHER POWER - MICHER POWER - MAINTENANCE OF ELECTRIC PAMT - EMPC - MICHER POWER - MAINTENANCE OF ELECTRIC PAMT - MICTIOROS - MICLEAR POWER - MAINTENANCE OF ELECTRIC PAMT - MICTIOROS - MICLEAR POWER - MAINTENANCE OF ELECTRIC PAMT - MICHER POWER - MAINTENANCE OF ELECTRIC PAMT - MICHER POWER - MAINTENANCE OF ELECTRIC PAMT - MICHER POWER - MAINTENANCE OF ELECTRIC PAMT - MICHIGAR P	INC109000 - STEAM POW	ER - EMISSION ALLOWANCES - ECRC -		
NCT11880. STEAM POWER. LOW GRANTY PIEL OIL MOD NCT11880. STEAM POWER. LOW GRANTY PIEL OIL MOD NCT11880. STEAM POWER. LOW GRANTY PIEL OIL MOD NCT11880. STEAM POWER. MAINT WARE OIL MOD NCT11880. NUCLEAR POWER. MAINT WARE OIL MOD NCT11880. NUCLEAR POWER. MAINT WARE OIL MOD NCT11880. NUCLEAR POWER. NCT HELE EP. DAD NCT11880. NUCLEAR POWER. STEAM EPPERSES NCT11880. NUCLEAR POWER. MISC. NODITIONAL SECURITY NCT11880. NUCLEAR POWER. MISC. NODITIONAL SECURITY NCT11890. NUCLEAR POWER. MISC. NODITIONAL SECURITY NCT11890. NUCLEAR POWER. MISC. NOTINE OF PAINT NCT11890. NUCLEAR POWER. MISC. NOTINE OF PAINT NCT11890. NUCLEAR POWER. MAINT WOUS STRECOVERED IN NUC COST REC NUCLEAR POWER. MISC. NOTINE OF MAINT NCT11890. NUCLEAR POWER. MAINT WOUS STRECOVERED IN NUC COST REC NUCLEAR POWER. MAINT WAS STREAM FOR MAINT WOUS STREAM POWER. MAINT WARE OF MAINT WAS STREAM FOR MAINT WAS STREAM FOR MAINT WARE OF MAINT WAS STREAM FOR MAINT W	INC110000 - STEAM POW	ER - MAINTENANCE SUPERVISION & ENGINEERING	5,031,325	8,749,318
NICTIONS STEAM POWER AMAINTENANCE OF STRUCTURES. EDROC. NICTIONS STEAM POWER AMAINTENANCE OF SUCH CHARLES AND CHA	INC111860 - STEAM POW	ER - LOW GRAVITY FUEL OIL MOD		
NICTIONO STEAM POWER: AMAIT OF RECENT CHARGE. NICTIONO STEAM POWER: AMAIT OF RECENT CHARGE. NICTIONO STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTIONO STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT OF MES STEAM PLT - CERC. NICTION STEAM POWER: AMAIT POWER STEAM PLT - CERC. NICTION STEAM POWER: AMAIT POWER STEAM PLT - CERC. NICTION STEAM POWER: AMAIT POWER STEAM PLT - CERC. NICTION STEAM POWER: AMAIT POWER STEAM PLT - CERC. NICTION STEAM POWER: AMAIT POWER STEAM PLT - CERC. NICTION STEAM POWER. AMAIT POWER STEAM PLT - CERC. NICTION STEAM	INC111000 - STEAM POW	ER - MAINTENANCE OF STRUCTURES	6,120,306	6,135,306
INCITIODO STEAM POWER: AMAITENANCE OF BOLLER PLANT INCITIOD STEAM POWER: AMAITENANCE OF BLICKTOR PLANT INCITIOD STEAM POWER: AMAITENANCE OF BLECTRIC PLANT INCITION STEAM POWE	INC111100 - STEAM POW	ER - MAINT OF STRUCTURES - ECRC -	2,099,392	1,721,542
INCLUSION STEAM POWER, AMAIT GABLE PLANT. ECRC. INCLUSION STEAM POWER, AMAIT GABLE PLANT. ECRC. INCLUSION STEAM POWER, AMAITENANE OF ELECTRIC PLANT. ECRC. INCLUSION STEAM POWER, STEAM PERSES. INCLUSION STEAM POWER, STEAM POWER POWER PERSES. INCLUSION STEAM POWER, SAMITE PROPER REFERENCE. INCLUSION STEAM POWER, SAMITE PROPER REFERENCE. INCLUSION STEAM POWER, AMAITEMANCE OF REACTOR PLANT INCLUSION STEAM POWER. AMAITEMANCE OF REACTOR PLANT INCLUSION	INC112000 - STEAM POW	ER - MAINTENANCE OF BOILER PLANT	29,878,310	19,993,881
INCITIONO STEAM POWER: AUNITENANCE OF ELECTRIC PLANT INCITION OF STEAM POWER: AUNITENANCE OF ELECTRIC PLANT INCITION STEAM POWER: AUNITENANCE OF ELECTRIC PLANT INCITION STEAM POWER: AUNITENANCE OF MISCHANGON STEAM PLT INCITION STEAM POWER: AUNITENANCE OF MISCHANGON STEAM POWER: ALECTRIC REPORTED IN INCIDENT POWER: AUGUST AND WATER INCIDENT STEAM POWER: AUGUST OF MISCHANGON STEAM POWER: ALECTRIC REPORTED IN INCIDENT POWER: AUGUST AND AUGUS AUGUST AND AUGUS	INC112100 - STEAM POW	ER - MAINT OF BOILER PLANT - ECRC -	6,974,431	8,594,280
MICHIROS STEAM POWER, AMAITEMANCE OF LECTRIC PLANT CRRC MICHIROS STEAM POWER, AMAITEMANCE OF LECTRIC PLANT T. CRRC MICHIROS STEAM POWER, AMAITEMANCE OF LECTRIC PLANT T. CRRC MICHIROS STEAM POWER, AMAITEMANCE OF MICELANDERS MICHIROS STEAM POWER, AMAITEMANCE OF MICELANDERS MICHIROS STEAM POWER, AMAITEMANCE OF MICELANDERS MICHIROS MUCLEAR POWER, AMAITEMANCE OF MICELANDERS MICHIROS MUCLEAR POWER, AMAITEMANCE DAYS MICHIROS MUCLEAR POWER, AMAITEMANCE ADAILOFFERS MICHIROS MUCLEAR POWER, AMAITEMANCE ADAILOFFERS MICHIROS MUCLEAR POWER, AMAITEMANCE ADAILOFFERS MICHIROS MUCLEAR POWER, AMAITEMANCE STEAM PROPRIES MICHIROS MUCLEAR POWER, AMAITEMANCE OF STRUCTURES MICHIROS MUCLEAR POWER, AMAITEMANCE OF STRUCTURE PATI MICHIRO MUCLEAR POWER, AMAITEMANCE OF STRUCTURES MICHIRO MUCLEAR POWER, AMAITEMANCE OF STRUCTURES MICHIRO MUCLEAR POWER, AMAITEMANCE OF STRUCTURES SERVING MICHIRO MUCHEAR POWER, AMAITEMANCE OF STRUCTUR	INC113000 - STEAM POW	TAN TO CHANGE OF FIRST CHANGE OF THE TOTAL CONTRACTOR OF THE TOTAL CHANGE OF THE TOTAL	10 960 606	10 599 553
INCTION OF STEAM POWER, MANT CF MISC STEAM PTT. ECRO. INCTION OF STEAM POWER, WANT ENANCE OF TELECHTON OF STEAM PTT INCLICAGE PROMES. WANTERWARD OF CHROSTICAL AND STEAM PTT INCLICAGE PROMES. WANTERWARD OF CHROSTICAL PROMES. WAS AND POWER. WANTERWARD OF CHROSTICAL PROMES. WAS AND POWER. WAS AND WATER WAS AND WAS	TO THE PROPERTY OF THE PROPERT	ENTERNATION OF CONTRACT OF THE CONTRACT OF ANT FORD	1 335 073	1 335 073
INCTITION OLICIAR POWER - MANTO OF MISCELLANDOS STEMAPLY INCTITION OLICIAR POWER - MANTO WINGER STEMAPLY INCTITION OLICIAR POWER - MANTO STEMAPLY INCTITION OTHER POWER - MANTON SPERISION & ENVIRENCE INCTITION OF STEMAPLY INCTITION OTHER POWER - MANTON SERVENCE - ECRO- INCTITION OTHER POWER - MANTON SERVENCE - ECRO- INCTITION OTHER POWER - MANTON SERVENCE - ECRO- INCTITION OTHER POWER - MANTON SECURITY E SERVENCE INCTITION OTHER POWER - MANTON SERVENCE - ECRO- INCTITION OTHER POWER - MANTON SERVENCE	INCITIBILITY OF THE AM PLOYS	THE THIRD OF THE PARTY FOR THE PARTY TO THE	010,000,1	2,0,000,0
INCTIONO . NUCLEAR POWER - MATHERANCE OF MISCALLANCEOUS STEAM PUT INCTIONS . NUCLEAR POWER - MATHERANCE OF MISCALLANCEOUS STEAM PUT INCTIONS . NUCLEAR POWER - MACHER BELEVENERS INCTIONS . NUCLEAR PUER E. PA-REOVERBALE ADALSTREIN INCTIONS . NUCLEAR PUER B. PA-REOVERBALE ADALSTREIN INCTIONS . NUCLEAR PUER B. PA-REOVERBALE ADALSTREIN INCTIONS . NUCLEAR POWER . NUCL FILE EPP - NOR TECON FLEE EPP INCTIONS . NUCLEAR POWER . NUCL FILE EPP - NOR TECON FLEE EPP INCTIONS . NUCLEAR POWER . NUCL FILE EPP - NOR TECON FLEE EPP INCTIONS . NUCLEAR POWER . NUCL FILE EPP - NOR TECON FLEE EPP INCTIONS . NUCLEAR POWER . SUCH STEAK EPPENSES . ECRO. INCTIONO . NUCLEAR POWER . NUCLEAR POWER EPPENSES INCTIONO . NUCLEAR POWER . NUTLEAR FOWER EPPENSES INCTIONO . NUCLEAR POWER . NUCLEAR POWER EPPENSES INCTIONO . NUCLEAR POWER . NUTLEAR POWER EPPENSES INCTIONO . NUCLEAR POWER . NUTLEAR POWER . PERCONARIO IN NUCLEAR POWER . NUCLEAR POWER . PERCONARIO IN NUCLEAR POWER . NUC	INC114100 - S LEAM POW	ITA - MAIN I OF MINC VIEWS PLI - ECRC-	097,287	242,063
INCTION UNCLEAR POWER - OPERATION A ENGINERING INCTISTO - NUCLEAR POWER - OPERATION A ENGINERING INCTISTO - NUCLEAR POWER - OPERATION A ENGINERING INCTISTO - NUCLEAR POWER - OPERATION ASSESS INCTISTOS - NUCLEAR POWER - NUCL FILE EXPENSE INCTISTOS - NUCLEAR POWER - NUCL FILE EXP - NOT PRODUCED - FILE OF NOT STATE - NUCLEAR POWER - NUCL FILE EXP - NOT PRODUCED - FILE OF NOT STATE - NUCLEAR POWER - NUCL FILE EXP - NOT PRODUCED - FILE OF NOT STATE - NUCLEAR POWER - SUCL FILE OF NOT STATE - NUCLEAR POWER - SUCL FILE EXP - NOT PRODUCED - NUCLEAR POWER - SUCL FILE OF NOT STATE - NUCLEAR POWER - SUCL FILE OF NOT STATE - NUCLEAR POWER - SUCH - NUCLEAR POWER - NUCLEAR POWER - SUCH - NUCLEAR POWER - NUCLEAR POWER - SUCH - NUCLEAR POWER - NUTLEAR POWER - NUCLEAR POWER - NUCLEAR POWER - NUTLEAR POWER - NUCLEAR POWER - NUCLEAR POWER - NUTLEAR POWER - NUCLEAR POWER - NUTLEAR POWER - NUCLEAR POWER - NU	INC114000 - STEAM POW	ER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	3,596,396	2,783,049
INCTIGITO - NUCLEAR POWER - NUCLEAR PUEL PRPENER INCTIGITO - NUCLEAR POWER - NUCLEAR PUEL EXPENSE INCTIGITO - NUCLEAR POWER - NUCLEAR PUEL EXPENSE INCTIGITO - NUCLEAR POWER - NUCLEAR PUEL EXP. AECOVERABLE ADJASTIMENT INCTIGITO - NUCLEAR POWER - STEAM EXPENSES INCTIGION - NUCLEAR POWER - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MISCITAROR - STEAM EXPENSES - ECRC - NUCLEAR POWER - MAINTENANCE - OF STRUCTURES - ECRC - NUCLEAR POWER - MAINTENANCE - OF STRUCTURES - ECRC - NUCLEAR POWER - MAINTENANCE - OF TRACTOR POWER - NUCLEAR POWER - MAINTENANCE - OF TRACTOR - PAINT - NUCLEAR POWER - MAINTENANCE - OF TRACTOR - PAINT - NUCLEAR POWER - MAINTENANCE - OF TRACTOR - PAINT - NUCLEAR POWER - MAINTENANCE - OF TRACTOR - NUCLEAR POWER - MAINTENANCE - OF TRACTO	INC117000 - NUCLEAR PC	OWER - OPERATION SUPERVISION & ENGINEERING	101,072,555	105,717,146
INCLISION OLICEAR PLOUE EXPRECOVERABLE AND STRESS INCLISION OLICEAR PLEE LEY-RECOVERABLE AND STRESS INCLISION OLICEAR PLOUE LE PART RECOVERABLE AND STRESS INCLISION OLICEAR POWER. AND FLEE EXP. DAD FUND. PROC. INCLISION OLICEAR POWER. AND FLEE EXP. DAD FUND. PROC. INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INSPOSAL COSTS INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INSPOSAL COSTS INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INSPOSAL COSTS INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INSPOSAL COSTS INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INSPOSAL COSTS INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INCLISION OLICEAR POWER EXP. EXP. CONTRIBED IN UNC COST REC (NCR.) INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INCLISION OLICEAR POWER EXP. EXP. CONTRIBED IN UNC COST REC (NCR.) INCLISION OLICEAR POWER. AND FLEE EXP. PLEE EXP. PLEE INCLISION OLICEAR POWER. AND FLEE AND FLEE EXP. PLEE INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INCLISION OLICEAR POWER. AND FLEE EXP. PLEE INCLISION OLICEAR POWER. AND FLEE EXP. EXCR. INCLISION OLICEAR POWER. AND FLEE EXP. EXCR. INCLISION OLICEAR POWER. AND FLEE EXPR. EXCR. INCLISION OLICEAR POWER. FLEE LAND ON FLEE EXTRACTOR PLANT INCLISION OLICEAR POWER. FLEE LAND ON FLEE EXTRACTOR PLANT INCLISION OLICEAR POWER. FLEE LAND ON FROM EXPRESS INCLISION OF THE POWER. FLEE LAND OF MISSING FEE INCLISION OF THE POWER. FLEE LAND OF THE POWER. AND THE POWER EXALTER POWER GREEKAND OF THE POWER. AND THE POWER. AND THE POWER EXALTER POWER EXALTER POWER EXALTER POWER EXALTER POWER. FLEE LAND OF THE POWER. AND THE POWER. AND THE POWER. AND THE POWER. AND THE	INC118110 - NUCLEAR PC	OWER - NUCLEAR FUEL EXPENSE	133,477,169	189,576,565
INCTIGIES WELE FOR THE COVERABLE ADJUSTMENT INCTIGIS OF WICLEAR POWER AND FEED FOR THE PROCE INCTIGIS OF WICLEAR POWER AND FEEL SPANDS FIND FEEL INCTIGIS OF WICLEAR POWER AND FEEL SPANDS FIND FEEL INCTIGIS OF WICLEAR POWER AND FEEL SPANDS FIND FEEL INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL INCTIGION WICLEAR POWER STEAM SPANDS FIND INCTIGION WICLEAR POWER STEAM SPANDS FIND INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGION WICLEAR POWER AND FEEL SPANDS FIND FEEL SPANDS INCTIGIN SPANDS FIND FEEL SPANDS FEEL SPANDS FEEL SPANDS FIND FEEL SPANDS FIN	INC118170 - NUCLEAR FU	JEL EXP-RECOVERABLE-AFUDC-FPSC	•	•
INCTITISTED WILCLEAR POWER. WILC FUEL EXP. DAD FUND. FPSIC INCTITISTED. WILCLEAR POWER. WILC FUEL EXP. DAD FUND. FPSIC INCTITISTED. WILCLEAR POWER. WILC FUEL EXP. DAD FUND. FPSIC INCTISTED. WILCLEAR POWER. WILC FUEL EXP. HOR FECCY FUEL EXP. INCTISTED. WILCLEAR POWER. WILC FUEL EXP. HOR FECCY FUEL EXP. INCTISTED. WILCLEAR POWER. STEAM EXPRESS. E.CRC. INCTISTED. WILCLEAR POWER. AMISC. AADITOWAR. SCIURITY. INCTISTED. WILCLEAR POWER. MISC. AADITOWAR. SCIURITY. INCTISTED. WILCLEAR POWER. MISC. AADITOWAR. SCIURITY. INCTISTED. WILCLEAR POWER. MISC. AADITOWAR. SCIURITY. INCTISTED. WILCLEAR POWER. MAINTENANCE SUEPERVISION & NORTHER EXPRESS. INCTISTED. WILCLEAR POWER. MAINTENANCE SUEPERVISION & NORTHER EXPRESS. INCTISTED. WILCLEAR POWER. MAINTENANCE OF STRUCTURES. ECRC. INCTISTED. WILCLEAR POWER. MAINTENANCE OF ELECTROP PLANT INCTISTED. WILCLEAR POWER. MAINTENANCE OF REACTOR PLANT INCTISTED. WILCLEAR POWER. MAINTENANCE OF MISC. WILCLEAR POWER EXPRESS. INCTISTED. WILCLEAR POWER. AMANTENANCE OF MISC. WILCLEAR POWER. EVERAL MAINTENANCE OF MISC. WILCLEAR POWER. CACH. INCTISTED. WILCLEAR POWER. AMANTENANCE OF REACTOR PLANT INCTISTED. WILCLEAR POWER. AMANTENANCE OF RESCORD PLANT INCTISTED. WILCLEAR POWER. AMANTENANCE OF RISC. WILCLEAR POWER ENERATION. INCTISTED. WILCLEAR POWER. AMANTENANCE OF RECENT OF PLANT INCTISTED. WILCLEAR POWER. AMANTENANCE OF RISC. WILCLEAR POWER ENERATION EXPENSES. INCTISTED. WILCLEAR POWER. AMANTENANCE OF STRUCTURES. ECRC. INCTISTED. WILCLEAR POWER. RICH. AND THE POWER GENERATION EXPENSES. INCTISTED. WILCLEAR POWER. AMANTENANCE OF STRUCTURES. INCTISTED. WILCLEAR POWER. AMANTENANCE OF STRUCTURES. INCTISTED. WILCLEAR POWER. AMANTENANCE SUBERVISION & BUSINEERING. ECRC. INCTISTED. WILCLEAR POWER. AMANTENANCE SUBERVISION & BUSINEERING. ECRC. INCTISTED. WILCLEAR POWER. AMANTENANCE SUBERVISION & BUSINEERING. ECRC. INCTISTED. WILCLEAR POWER. AMANTENANCE SUBERVISION	INC118175 - NUCLEAR FU	JEL EXP - RECOVERABLE-D&D ASSESS	•	•
INCTIONE 6. WILCLEAR POWER. WICH FIGH EXP. DAD FUND. FERC INCTIONE 6. WILCLEAR POWER. WICH FIGH EXP. DAD FUND. FERC INCTIONE 6. WILCLEAR POWER. WICH FIGH EXP. TWO RECOVE FIGH. EXP INCTIONE 6. WILCLEAR POWER. WICH FIGH EXP. TWO RECOVE FIGH. EXP INCTIONE 6. WILCLEAR POWER. STEMA EXPENSES. INCTIONE 6. WILCLEAR POWER. STEMA EXPENSES. INCTIONE 6. WILCLEAR POWER. STEMA EXPENSES. INCTIONE 6. WILCLEAR POWER. MISCHLANGEOUR FIGH. INCTIONE 6. WILCLEAR POWER. MAINTENANCE OF STRUCTURES. ECRC. INCTIONE 6. WILCLEAR POWER. MAINTENANCE OF ELECTROR PLANT INCTIONE 6. WILCLEAR POWER. PREPARATION SUPERVISION & ENGINEERING INCTIONE 6. WILCLEAR POWER. PROMET FOR ELECTROR PLANT INCTIONE 6. WILCLEAR POWER. FILE. OUT ACAS & COAL INCTIONE 6. WILCLEAR POWER. FILE. OUT ACAS & COAL INCTIONE 6. WILCLEAR POWER. FILE. OUT ACAS & COAL INCTIONE 6. WILCLEAR POWER. FILE. OUT ACAS & COAL INCTIONE 6. WILCLEAR POWER. MINITENANCE OF STRUCTURES. INCTIONE 6. WILCLEAR POWER. MAINTENANCE GENERATION & ENGINEERING. INCTIONE 6. WILCLEAR POWER. MAINTENANCE GENERATION & ENGINEERING. INCTIONE 6. WILCLEAR POWER. MAINTENANCE GENERATION & ENGINEERING. INCTIONE 6. WI	INC118180 - NUCLEAR FU	JEL - PLANT RECOVERABLE ADJUSTMENT	•	•
INCTITION INCLIGAR POWER. NUIC FIGE EXP. NOB FRIDO. FIRE CR. INCTITION INCLIGAR POWER. NUIC FIGE EXP. NOB RECOX FIRE CX INCTIONO INCLIGAR POWER. NUIC FIGE EXP. HOW RECOX FIRE CX INCTIONO INCLIGAR POWER. STEAM EXPENSES INCTIONO INCLIGAR POWER. MISC. ADDITIONAL SECURITY INCTIONO INCLIGAR POWER. RENTS INCTIONO INCLIGAR POWER. RENTS INCTIONO INCLIGAR POWER. RENTS INCTIONO INCLIGAR POWER. MAINTENANCE OF ELECTRO PLANT INCTIONO INCLIGAR POWER. POERATION BINGS INCLIGAR PLANT INCTIONO INCLIGAR POWER. PERATION MISC. MUCLEAR PLANT INCTIONO INCLIGAR POWER. MAINTENANCE OF ELECTRO PLANT INCTIONO INCLIGAR POWER. MAINTENANCE OF ELECTRO PLANT INCTIONO INCLIGAR POWER. MAINTENANCE OF ELECTRO PLANT INCTIONO INCLIGAR POWER. MAINTENANCE OF ELECTRO. INCTARNO OTHER POWER. PUBL. AND MISC. MUCLEAR PLANT INCTARNO OTHER POWER. AMANTENANCE SUPERVISION & ENGINEERING INCTARNO OTHER POWER. MAINTENANCE OF ELECTRO. INCTIONO OTHER POWER. MAINTENANCE OF SECRETARION OF ECCR. INCTIONO OTHER POWER. M	INC118165 - NUCLEAR PC	DWER - NUC FUEL EXP - D&D FUND - FPSC		•
INCTIBION UNICLEAR POWER. NUICI, FUEL EGA - NON RECOV FUEL EXP INCTIBION UNICLEAR POWER. STEMA EXPERISE - EGRO. INCTIBIONO - NUCLEAR POWER. STEMA EXPERISE - EGRO. INCTIBION - NUCLEAR POWER. MISC. ADDITIONAL SECURITY INCTIBION - NUCLEAR POWER. MISCELIANEOUS NUCLEAR POWER EXPERISE INCTIBION - NUCLEAR POWER. MISTERIANEOUS PLANT INCTIBION - NUCLEAR POWER. MISCELIANEOUS NUCLEAR POWER EXPERISE INCTIBION - NUCLEAR POWER. MISCELIANEOUS NUCLEAR POWER EXPENSION ENTREPRING INCTIBION - NUCLEAR POWER. MISCELIANEOUS MESON PREPARE INCTIBION - NUCLEAR POWER. MISCELIANEOUS ENGINE SERVICE INCTIBION - NUCLEAR POWER. MISCELIANEOUS MESON - NUCLEAR POWER. MISCELIANEOUS - NUCLEAR POWER. MISCELIANEOUS - NUCLEAR POWER. MISCELIANEOUS - NUCLEAR POWER. MISCEL	INC118166 - NUCLEAR PC	OWER - NUC FUEL EXP - D&D FUND - FERC		•
INC119300 - NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS INC119300 - NUCLEAR POWER - STEAM EXPENSES INC129300 - NUCLEAR POWER - MASC - ADDITIONAL EXPONER EXPENSES INC129300 - NUCLEAR POWER - MAINTENANCE STREATHERS INC129310 - NUCLEAR POWER - MAINTENANCE STREATHERS INC139311 - OTHER POWER - MAINTENANCE STREATHERS ENGINEERING INC149300 - OTHER POWER - MAINTENANCE STREATHERS ENGINEERING INC149300 - OTHER POWER - MAINTENANCE STREATHERS ENGINEERING INC13000 - OTHER POWER - MAINTENANCE STREATHERS ENGINE INC13000 - OTHER POWER - MAINTENANCE STREATHERS ENGINE INC13000 - OTHER POWER - MAINTENANCE STREATHERS ENGINE INC13000 - OTHER POWER - MAINTENANCE STREATHERS INC13000 - OTHER POWER - MAINTENANCE	INC118210 - NUCLEAR PC	DWER - NUCL FUEL EXP - NON RECOV FUEL EXP	4,775,916	11,753,702
INCIDEDA POWER - COCIANTS AND WATER INCIDENCE NO LINCLEAR POWER - STEAM EXPERSE - ECRO- INCIDENCE NO LINCLEAR POWER - STEAM EXPERSE - ECRO- INCIDENCE NO LINCLEAR POWER - STEAM EXPERSE - ECRO- INCIDENCE NO LINCLEAR POWER - STEAM EXPERSE - ECRO- INCIDENCE NO LINCLEAR POWER - STEAM EXPERSE - ECRO- INCIDENCE NO LINCLEAR POWER - WASC - ADDITIONAL SECURITY INCIDENCE NO LINCLEAR POWER - MASC - NADITIONAL SECURITY INCIDENCE NO LINCLEAR POWER - MASC - NADITIONAL SECURITY INCIDENCE NO LINCLEAR POWER - MAINTENANCE SUFERINS IN LOCASION - NUCLEAR POWER - MAINTENANCE SUFERINS - ECRO- INCIDENCE NO LINCLEAR POWER - MAINTENANCE SUFERINS - ENGINEERING INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCIDENCE NO LINCLEAR POWER - MAINTENANCE SUFFANCISON & ENGINEERING INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF STRUCTURES ENGINE SERVICING INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCLEAR POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCRE POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCRE POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCRE POWER - MAINTENANCE OF STRUCTURE SERVICE INCIDENCE NO LINCRE POWER - MAINTENANCE GENERATING A ELECTRIC PLANT INCIDENCE NO LINCRE POWER - MAINTENANCE GENERATING A SENSIT OR SENSIT	INC118151 - NIICI FAR PC	DWFR ANICH FUEL FXP - FUEL DISPOSAL COSTS	14 424 945	21 490 239
INC120000 - NUCLEAR POWER - STEAM EXPENSES - CRO- INC120000 - NUCLEAR POWER - STEAM EXPENSES - CRO- INC120000 - NUCLEAR POWER - STEAM EXPENSES - CRO- INC120000 - NUCLEAR POWER - LECTRIC EXPENSES INC120000 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC INC120000 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC) INC120000 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC) INC120000 - NUCLEAR POWER - RENTS INC120000 - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC120000 - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC120000 - NUCLEAR POWER - MAINTENANCE OF RECTOR PLANT INC12000 - NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC120000 - ULCLEAR POWER - PLEL - AND RECOVANIAL AND SINCE AND	COLUMNIA NI SUL DE PORTO DE PO	DWER COOL ANTS AND WATER	9342 788	8 984 826
INC12900 - NUCLEAR POWER. STEAM EXPENSES - ECRC. INC12900 - NUCLEAR POWER. STEAM EXPENSES - ECRC. INC12400 - NUCLEAR POWER. STEAM EXPENSES - ECRC. INC12400 - NUCLEAR POWER - MISC. ADDITIONAL SECURITY INC12400 - NUCLEAR POWER - MISC. ADDITIONAL SECURITY INC12400 - NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES INC12500 - NUCLEAR POWER - MAINTENANCE STRUCTURES INC12500 - NUCLEAR POWER - MAINTENANCE STRUCTURES - ECRC. INC12500 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRC. INC12500 - NUCLEAR POWER - MAINTENANCE OF ELCTRO PLANT INC12500 - NUCLEAR POWER - MAINTENANCE OF ELCTRO PLANT INC13000 - NUCLEAR POWER - MAINTENANCE OF ELCTRO PLANT INC13000 - UNCLEAR POWER - MAINTENANCE OF ELCTRO PLANT INC13000 - UNCLEAR POWER - MAINTENANCE OF ELCTRO PLANT INC13000 - UNCLEAR POWER - PERFAINO SUPERVISION & ENGINEERING INC145100 - OTHER POWER - PERFAINO SUPERVISION & ENGINEERING INC14500 - OTHER POWER - PERFAINO SUPERVISION & ENGINEERING INC14500 - OTHER POWER - MAINTENANCE OF STRUCTURES INC14500 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC14500 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15200	INC120000 - NECLEAD DO	CHIEF CONTRACTOR OF THE STATE O	69 140 996	64 486 955
INCITATION CHILDLEAR POWER. A SITCAMENT CEPTERS SITCAMENT. INCITATION CHILDLEAR POWER. A SITCAMENT CEPTERS SITCAMENT. INCITATION CHILDLEAR POWER. A MISC. A LODITOWAL SECURITY INCITATION CHILDLEAR POWER. COSTS RECOVERED IN NUC COST REC INCITATION CHILDLEAR POWER. COSTS RECOVERED IN NUC COST REC INCITATION CHILDLEAR POWER. COSTS RECOVERED IN NUC COSTS REC INCITATION INCITATION CHILDLEAR POWER. REMINE SITE RECOVERED IN NUC COSTS REC INCITATION INCITATION CHILDLEAR POWER. REMINE SITE RECOVERED IN NUC COSTS REC INCITATION INCITATION CHILDLEAR POWER. AMAINTERANCE OF REACTOR PLANT INCITATION CHILDLEAR POWER. AMAINTERANCE OF MISC. AND	CG GA TICKIN DOLOGICAL		200 (21.12)	ann'ant in
INC124000 - UNCLEAR POWER - MESC - ADDITIONAL SECURITY INC124000 - UNCLEAR POWER - MESC - ADDITIONAL SECURITY INC124000 - UNCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES INC124000 - UNCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC (NCRC) INC124000 - UNCLEAR POWER - CASTS RECOVERED IN NUC COST REC (NCRC) INC124000 - UNCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC128000 - UNCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC12900 - UNCLEAR POWER - MAINTENANCE OF FRECTOR PLANT INC1310000 - UNCLEAR POWER - MAINTENANCE OF FRECTOR PLANT INC131000 - UNCLEAR POWER - MAINTENANCE OF FRECTOR PLANT INC131000 - UNCLEAR POWER - MAINTENANCE OF FRECTOR PLANT INC131000 - UNCLEAR POWER - MAINTENANCE OF FRECTOR PLANT INC131000 - UNCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC14100 - UNCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC14100 - UNCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC14100 - UNCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC14100 - UNCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC14100 - UNCLEAR POWER - PAUL - GAS A CAS NUCLEAR PLANT INC14100 - UNCLEAR POWER - CALIEL - ONL GAS A CAS NUCLEAR PLANT INC14100 - UNCLEAR POWER - MAINTENANCE OF STRUCTURES INC143000 - UNTER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC143000 - UNTER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - UNTER POWER - MAINTENANCE GENERATION EXPENSES INC151000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER - MAINTENANCE GENERATION & ENGINEERING INC15000 - UNTER POWER -	1101212011 - 100202011 100202011	CANTON TO LICENSE TO TAKE TO THE TOTAL TO TH	190 90	664 93
INCITATION - NUCLEAR POWER - MISCALLANGERA POWER EXP - EGRO- INCITATION - NUCLEAR POWER - MISCALLANGERA POWER EXP - EGRO- INCITASIO - NUCLEAR POWER - MISCALLANGOUS NUCLEAR POWER EXPENSES INCITASION - NUCLEAR POWER - MISCALLANGOUS NUCLEAR POWER EXPENSES INCITASION - NUCLEAR POWER - RENTS INCITASION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INCITASION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INCITASION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INCITATION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCITATION - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCITATION - OTHER POWER - EMEL - MON RESIDENCY AND A ENGINEERING INCITATION - OTHER POWER - MAINTENANCE STRUCTURES INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE CENEEATING PLANT INCITATION - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCITATION - OTHER POWER - MAINTENANCE CENEEATING ELECTRIC PLANT INCITATION - OTHER POWER - MAINTENANCE CENEEATING ELECTRIC PLANT INCITATION - OTHER POWER - MAINTENANCE CENEEATING ELECTRIC PLANT INCITATION - OTHER POWER - MAINTENANCE CENEEATING ELECTRIC PLANT INCITATION - OTHER POWER - MAINTENANCE OFFICE AND ELECTRIC PLANT INCITATION - OTHER POWER - MA	INCISSOUS - NUCLEAR PL	CAVER - ELECTRIC EXPENSES	407,000	00,555
INCTASION - OTHER POWER - MISC TRUCKER POWER EXPENSES INCTASION - NUCLEAR POWER - MISC TRUCKER POWER EXPENSES INCTASON - NUCLEAR POWER - MISC TRUCKER POWER EXPENSES INCTASON - NUCLEAR POWER - MISC TRUCKER POWER EXPENSES INCTASON - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ELECTRIC PLANT INCTASON - OTHER POWER - MAINTENANCE OF ENGINEERING INCTASON - OTHER POWER - MAINTENANCE OF ENGINEERING INCTASON - OTHER POWER - MAINTENANCE OF ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCTASON - OTHER POWER - MAIN	INC118160 - NUCLEAR FO	JANER - MISC - ADDITIONAL SECURITY	C10,200,80	200,040,00
INCT24300 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC) INCT24300 - NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC) INCT24300 - NUCLEAR POWER - RENTS INCT24300 - NUCLEAR POWER - RENTS INCT24300 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT2500 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT2900 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT3900 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT3000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCT3000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCT3000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCT3000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INCT3000 - NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR POWER - PUEL - ON RESONANCE OF ELECTRIC PLANT INCT3000 - OTHER POWER - PUEL - ON RESONANCE OF STRUCTURES INCT4711 - OTHER POWER - PUEL - NUCLEAR POWER - PUEL - ON RESONANCE OF STRUCTURES INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT4900 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE SUPERVISION & ELGTRIC PLANT INCT5100 - OTHER POWER - MAINTENANCE TOTHER POWER GEN - ECRC - INCT54100 - OTHER POWER - MAINTENANCE TOTHER POWER - MAINTENANCE TOTHER POWER - MAINTENANCE TOTHER POWER - MAINTENANCE TOTHER POWER - MAINTENANCE OF BREATH ON TOTHER POWER - MAINTENANCE - BOOKE - MA	INC124100 - NUCLEAR PC	OWER - MISC NUCLEAR POWER EXP - ECRC -	(168,01)	sec,rr
INC124600 - NUCLEAR POWER - COST'S RECOVERED IN NUC COST REC (NCRC) INC124600 - NUCLEAR POWER - RENTS INC124600 - NUCLEAR POWER - RAINTS INC124600 - NUCLEAR POWER - RAINTS INC126000 - NUCLEAR POWER - MAINT FOR STRUCTURES INC126100 - NUCLEAR POWER - MAINT FOR STRUCTURES INC136100 - OTHER POWER - MAINT FOR MISC NUC PLT - ECRC INC14710 - OTHER POWER - MAINT FORMER OF BECKNISHING INC14911 - OTHER POWER - PUEL - MON RECOV ANNUAL EMISSIONS FEE INC14901 - OTHER POWER - PUEL - MON RECOV ANNUAL EMISSIONS FEE INC14901 - OTHER POWER - PUEL - MON RECOV ANNUAL EMISSIONS FEE INC14901 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC14911 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC14910 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC14910 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC14900 - OTHER POWER - MAINT FOWER GIN EXPRESS INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15100 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15100 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN EXP - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN ERGR - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN ERGR - ECRC INC150100 - OTHER POWER - MAINT FOWER GIN ERGR - ECRC INC15000 - OTHER POWER - MAINT FOWER GIN ERGR - ECRC INC15000 - OTHER POWER - MAINT PROCE - BRISS	INC124502 - NUCLEAR PC	DWER - COSTS NOT RECOVERED IN NUC COST REC	• !	
INCT28000 - UNCLEAR POWRE - RENTS INCT28000 - UNCLEAR POWRE - RENTS INCT28000 - UNCLEAR POWRE - RENTS INCT28000 - UNCLEAR POWRE - MAINTENANCE OF STRUCTURES INCT28000 - UNCLEAR POWRE - MAINTENANCE OF STRUCTURES INCT38000 - UNCLEAR POWRE - MAINTENANCE OF STRUCTURES INCT38000 - UNCLEAR POWRE - MAINTENANCE OF RECOTOR PLANT INCT38000 - UNCLEAR POWRE - MAINTENANCE OF RECOTOR PLANT INCT38000 - UNCLEAR POWRE - MAINTENANCE OF RECOTOR PLANT INCT38000 - UNCLEAR POWRE - MAINTENANCE OF RECOTOR PLANT INCT38000 - UNCLEAR POWRE - MAINTENANCE OF RESONANCE RENGINEERING - ECRC INCT38000 - OTHER POWRE - MEL - ULI, CAS & ENGINEERING - ECRC INCT48000 - OTHER POWRE - MEL - LAON RECOVANIVAL EMISSIONS FEE INCT48000 - OTHER POWER - MEL - MONR RECOVANIVAL EMISSIONS FEE INCT48000 - OTHER POWER - MEL - MONR RECOVANIVAL EMISSIONS FEE INCT48000 - OTHER POWER - MISS OTHER POWER GENERATION INCT48100 - OTHER POWER - MISS OTHER POWER GENERATION INCT48100 - OTHER POWER - MISS OTHER POWER GENERATION INCT48000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT51000 - OTHER POWER - MAINTENANCE MISC OTHER POWER POWER - MAINTENANCE FUEL INCT51000 - OTHER POWER - MAINTENANCE MISC OTHER POWER POWE	INC124000 - NUCLEAR PC	DWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	/5,4/6,645	//R'R9E'99
INC126000 - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC126000 - NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING INC126000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - ECRO- INC126000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC136000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC136000 - NUCLEAR POWER - MAINTENANCE OF RESCORD - INC136000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING INC146000 - OTHER POWER - PERFATION SUPERVISION & ENGINEERING INC14710 - OTHER POWER - PUEL - JOIL CAS & COAL INC14710 - OTHER POWER - PUEL - JOIL CAS & COAL INC14710 - OTHER POWER - PUEL - AND RECOVANIUAL EMISSIONS FEE INC146000 - OTHER POWER - ENERATION SUPERVISION & ENGINEERING INC146000 - OTHER POWER - ADDITIONAL SECURITY INC146000 - OTHER POWER - ADDITIONAL SECURITY INC146000 - OTHER POWER - MAINTENANCE SUBJERVISION & ENGINEERING INC156000 - OTHER POWER - MAINTENANCE SUBJERVISION & ENGINEERING INC156000 - OTHER POWER - MAINTENANCE SUBJERVISION & ENGINEERING INC156000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156100 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156100 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156100 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156100 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC156100 - OTHER POWER - MAINTENANCE FUEL INC156100 - OTHER POWER - MAINTENANCE MISC OTHER POWER POWER - MAINTENANCE FUEL INC156100 - OTHER POWER - MAINTENANCE MISC OTHER POWER POWER - MAINTENANCE FUEL INC156100 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION & ENGINEERING - ECRC- INC156000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION & ENGINEERING - ECRC- INC156000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION & ENGINEERING - ECRC- INC156000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION & ENGINEERING - ECRC- INC156000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - ENGINEERING - ECRC- INC156000 - OTHER POWER - MAINTENANCE WISC OTHER PO	INC124500 - NUCLEAR PC	OWER - COSTS RECOVERED IN NUC COST REC (NCRC)	8,132,765	6,707,476
INCT298000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT39000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT39000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES INCT39000 - NUCLEAR POWER - MAINTENANCE OF STRUCTURES - CERCC- INCT31000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT31000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT31000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT3200 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT3200 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INCT3200 - NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INCT3200 - OTHER POWER - PUEL - OIL, GAS & COAL INCT3200 - OTHER POWER - FUEL - OIL, GAS & COAL INCT3200 - OTHER POWER - REPENSION SEPENSION SEE INCT38000 - OTHER POWER - MAINTENANCE SENCINE SERVCING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INCT32000 - OTHER POWER - MAINTENANCE SUPERVISION & ENCRY CINCIASUON - OTHER POWER - MAINTENANCE SUPERVISION & ENCRY CINCIASUON - OTHER POWER - MAINTENANCE GEOFPATING SELCTRIC PLANT INCT32000 - OTHER POWER - MAINTENANCE MISC OTHER POWER	INC125000 - NUCLEAR PC	OWER - RENTS		•
INC129000- NUCLEAR POWER - MAINT DF STRUCTURES - ECRC- INC130000- NUCLEAR POWER - MAINT OF STRUCTURES - ECRC- INC130000- NUCLEAR POWER - MAINT ENANCE OF REACTOR PLANT INC131000- NUCLEAR POWER - MAINTENANCE OF RELECTRIC PLANT INC132000- NUCLEAR POWER - MAINTENANCE OF RELECTRIC PLANT INC132000- NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC146000- OTHER POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC146000- OTHER POWER - PLEL - VOIL, GAS & COAL INC148000- OTHER POWER - FUEL - VOIR RECOVANIUAL EMISSIONS FEE INC148000- OTHER POWER - MAINTENANCE SUBERATION EXPENSES INC148000- OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000- OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC149000- OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC149000- OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC151000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING INC152000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING INC152000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING - ECRC INC151000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING - ECRC INC151000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING - ECRC INC151000- OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING - ECRC INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ECRC - INC151010- OTHER POWER - MAINTENANCE GUEL - ENGINEERING - ENGINE - ENGINEERING - ENGINEERING - ENGINEERING - ENGINEERING - SIRPP - PROSE - 8815R	INC128000 - NUCLEAR PC	OWER - MAINTENANCE SUPERVISION & ENGINEERING	74,407,984	110,908,125
INC129100 - NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - INC130000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC131000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC131000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC132000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC132000 - NUCLEAR POWER - MAINTENANCE OF MISO NUCLEAR PLANT INC146100 - OTHER POWER - MAINTENANCE OF MISO NUCLEAR PLANT INC146100 - OTHER POWER - PUEL - OIL, GAS & COAL INC148101 - OTHER POWER - PUEL - OIL, GAS & COAL INC148000 - OTHER POWER - RUCH - AND RECOVANUAL EMISSIONS FEE INC148000 - OTHER POWER - MC ADD RECLAMATION INC148101 - OTHER POWER - MOIT OF RECLAMATION INC148100 - OTHER POWER - MAINTENANCE OF STRUCTURES INC148100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER - MAINTENANCE M	INC129000 - NUCLEAR PC	OWER - MAINTENANCE OF STRUCTURES	8,185,648	5,708,158
INC130000 - NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT INC131000 - UUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INC131000 - UUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INC132000 - UUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC132000 - UUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC148000 - OTHER POWER - OFFEATION SUPERVISION & ENGINEERING INC148101 - OTHER POWER - FUEL - OIL, GAS & COAL INC148101 - OTHER POWER - RUEL - OIL, GAS & COAL INC148000 - OTHER POWER - ADDITIONAL, SECURITY INC148101 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC150000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC150000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC151000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC151000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC151000 - OTHER POWER - MAINTENANCE GENERATION BELCTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION BELCTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE GENERATION BELCTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	INC129100 - NUCLEAR PC	OWER - MAINT OF STRUCTURES - ECRC -	1,887,065	1,300,000
INC131000 - NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT INC132100 - NUCLEAR POWER - MAINT OF MISC NUC PIT - ECRC INC132100 - NUCLEAR POWER - MAINT OF MISC NUC PIT - ECRC INC132000 - NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC146000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING INC146100 - OTHER POWER - PLOIL, GAS & COAL INC148000 - OTHER POWER - RENT STOON RECOVANIUAL EMISSIONS FEE INC148000 - OTHER POWER - MISC STRUCTION EXPENSES INC148000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MISC STRUCTIVES INC150000 - OTHER POWER - MAINTENANCE SUPERVISIONS & BAGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISIONS & BAGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISIONS & SUGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISIONS & SUGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC154000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINTENANCE GENERATION E SECONO INC155000 - OTHER POWER - MAINT	INC130000 - NUCLEAR PC	OWER - MAINTENANCE OF REACTOR PLANT	38,755,281	30,288,151
INC132100 - NUCLEAR POWER - MAINT OF MISC NUC PLT - ECRC- INC132000 - UNCLEAR POWER - MAINT TO FMISC NUCLEAR PLANT INC146000 - OTHER POWER - MAINT TEANEC & MISC NUCLEAR PLANT INC146100 - OTHER POWER - MAINT TON SUPERVISION & ENGINEERING - ECRC INC146100 - OTHER POWER - FUEL - MOI, GAS & COAL INC146110 - OTHER POWER - FUEL - MON RECOVANIUAL EMISSIONS FEE INC148000 - OTHER POWER - MC TAG RECLAMATION INC149111 - OTHER POWER - MC TAG RECLAMATION INC149100 - OTHER POWER - MSC OTHER POWER GEN EXP - ECRC - INC149000 - OTHER POWER - MISC OTHER POWER GEN EXP - ECRC - INC149000 - OTHER POWER - MAINT POWER GEN EXP - ECRC - INC150000 - OTHER POWER - MAINT FOR SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINT FOR STRUCTURES INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINT FOR A SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GENERATION & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC MISC OTHER POWER - MAINTENANCE MISC MISC OTHER POWER - MAINTENANCE MISC MISC MISC MISC MISC MISC MISC MISC	INC131000 - NUCLEAR PC	OWER - MAINTENANCE OF ELECTRIC PLANT	17,931,001	11,993,463
INC132000 - UUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT INC1348000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING INC148100 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING - CRC INC148100 - OTHER POWER - FUEL - OIL, GAS & COAL INC148000 - OTHER POWER - RUEL - OIL, GAS & COAL INC148000 - OTHER POWER - ADDITIONAL, SECURITY INC148101 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MASC OTHER POWER GENERATION EXPENSES INC150000 - OTHER POWER - MAINTENANCE GIVERATION EXPENSES INC150000 - OTHER POWER - MAINTENANCE GIVERATION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GIVER POWER GENERATION INC154100 - OTHER POWER - MAINTENANCE GIVER - ECRC INC154100 - OTHER POWER - MAINTENANCE GIVER POWER GENERATION INC154100 - OTHER POWER - MAINTENANCE GIVER POWER GENERATION INC154100 - OTHER POWER - MAINTENANCE MISC OTHER POWER - GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER SENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	INC132100 - NUCLEAR PC	OWER - MAINT OF MISC NUC PLT - ECRC -	100,000	•
INC146000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING INC146000 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC INC14710 - OTHER POWER - PELEL - OIL, GAS & COAL INC147100 - OTHER POWER - FUEL - MON RECOV ANNUAL EMISSIONS FEE INC148000 - OTHER POWER - WECLAMATION EXPENSES INC148000 - OTHER POWER - WECLAMATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE BENERATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE BENERATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC15100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC152100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC153100 - OTHER POWER - MAINTENANCE GENERATION & ENGINEERING - ECRC INC153100 - OTHER POWER - MAINTENANCE GENERATION & ENGINEERING - ECRC INC153100 - OTHER POWER - MAINTENANCE GENERATION & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE GENERATION INC155000 - OTHER POWER - MAINTENANCE GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	INC132000 - NUCLEAR PC	OWER - MAINTENANCE OF MISC NUCLEAR PLANT	6,412,223	3,111,661
INC146100 - OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC INC14710 - OTHER POWER - FUEL - AOU, GAS & COAL INC14710 - OTHER POWER - FUEL - AON RECOX ANNUAL EMISSIONS FEE INC148000 - OTHER POWER - GENERATION EXPENSES INC148000 - OTHER POWER - WC TOS RECLAMATION INC148110 - OTHER POWER - MORT OF RECLAMATION INC148000 - OTHER POWER - MISC OTHER POWER GEN EXP - ECRC INC148000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - RAIS OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE SUPERVISIONS & ROGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISIONS & ROGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISIONS & SIGNIERING - ECRC INC15100 - OTHER POWER - MAINTENANCE SUPERVISIONS & SIGNIERING - ECRC INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION INC153000 - OTHER POWER - MAINTENANCE GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154000 - OTHER POWER - MAINTENANCE MISC MISC MISC MISC MISC MISC MISC MISC	INC146000 - OTHER POW	JER - OPERATION SUPERVISION & ENGINEERING	12,273,712	15,097,340
INC14710 - OTHER POWER - FUEL - OIL, GAS & COAL INC147200 - OTHER POWER - FUEL - NOIN RECOV ANNUAL EMISSIONS FEE INC148000 - OTHER POWER - GENERATION RECOV ANNUAL EMISSIONS FEE INC148011 - OTHER POWER - WC H20 RECLAMATION INC148101 - OTHER POWER - ADDITIONAL SECURITY INC148100 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC148000 - OTHER POWER - MAINTENANCE GENERATION EXPENSES INC150000 - OTHER POWER - MAINTENANCE OF STRUCTURES INC152000 - OTHER POWER - MAINTENANCE OF STRUCTURES INC152000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC152000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELCTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATION INC154100 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154100 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	INC146100 - OTHER POW	/ER - OPERATION SUPERVISION & ENGINEERING - ECRC	386,836	386,329
INC147200 - OTHER POWER - FUEL - MON RECOV ANNUAL EMISSIONS FEE INC148000 - OTHER POWER - GENERATION EXPENSES INC148000 - OTHER POWER - WO FROLDAMATION INC148000 - OTHER POWER - MDS COTHER POWER GEN EXP - ECRC - INC148000 - OTHER POWER - MDS COTHER POWER GEN EXP - ECRC - INC148000 - OTHER POWER - MDS COTHER POWER GENERATION EXPENSES INC150000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GENERATION & ENGINEERING - ECRC INC151000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154100 - OTHER POWER - MAINTENANCE GENERATION INC154100 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION	INC147110 - OTHER POW	/ER - FUEL - OIL, GAS & COAL	2,488,860,314	2,324,417,979
INC149000 - OTHER POWER - GENERATION EXPENSES INC149101 - OTHER POWER - GENERATION INC149000 - OTHER POWER - GENERATION INC149000 - OTHER POWER - MISC OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING INC152000 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC152100 - OTHER POWER - MAINTENANCE SUBERVISION & ENGINEERING - CRC INC153100 - OTHER POWER - MAINTENANCE SUBERVISION & ELGCTRIC PLANT INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE GINER POWER GENERATION - GRECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155400 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT INC155200 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION - GRECTRIC PLANT	INC147200 - OTHER POW	/ER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	2,123,625	2,177,974
INC149900 - OTHER POWER - WC HZD RECLAMATION INC149000 - OTHER POWER - ADDITIONAL SECURITY INC149000 - OTHER POWER - ADDITIONAL SECURITY INC149000 - OTHER POWER - MISC OTHER POWER GENERATION EXPENSES INC150000 - OTHER POWER - RENTS - GAS TURBINES ENGINE SIRVCING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC152100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC151100 - OTHER POWER - MAINTENANCE SUPERVISION & ELIGINEERING - ECRC INC153100 - OTHER POWER - MAINTENANCE SUPERVISION & ELICIPIC PLAIL INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLAIL INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLAIL INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLAIN INC154000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155500 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155500 - OTHER POWER - SIRPP - FPSC - BSTSR INC155250 - OTHER POWER - SIRPP - FPSC - BSTSR	INC148000 - OTHER POW	VER - GENERATION EXPENSES	17,420,080	19,989,276
INC148900 - OTHER POWER. ADDITIONAL SECURITY INC148900 - OTHER POWER. MISC OTHER POWER GEN EXP - ECRC. INC148900 - OTHER POWER. MISC OTHER POWER GEN EXP - ECRC. INC148900 - OTHER POWER. RENTS - GAS TURBINES ENGINE SERVCING INC151000 - OTHER POWER. AMINTENANCE SUPERVISION & ENGINEERING INC152100 - OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING - ECRC. INC152100 - OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING - ECRC. INC153000 - OTHER POWER. MAINTENANCE SUPERVISION & ELECTRIC PLUL. INC153000 - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLUL INC153100 - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INC154100 - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INC154100 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC15400 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC155401 - OTHER POWER. SIRPP - FPSC - BSTSR INC15520 - OTHER POWER. SIRPP - FPSC - BSTSR	INC149111 - OTHER POW	/ER - WC H20 RECLAMATION		•
INC149100 - OTHER POWER. MISC OTHER POWER GENERATION EXPENSES INC149000 - OTHER POWER. MISC OTHER POWER GENERATION EXPENSES INC150000 - OTHER POWER. REINTS - GAS TURBINES ENGINE SERVICING INC152000 - OTHER POWER. MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER. MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER. MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER. MAINTENANCE STRUCTURES - ECRC. INC152100 - OTHER POWER. MAINTENANCE STRUCTURES - ELECTRIC PLANT INC153000 - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER. MAINTENANCE MISC OTH PWR GEN. ECRC. INC1554000 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER. SAINTENANCE MISC OTHER POWER GENERATION INC155500 - OTHER POWER. SIRPP - FPSC. 1817SR INC155200 - OTHER POWER. SIRPP - FPSC. 1817SR	INC149900 - OTHER POW	/ER - ADDITIONAL SECURITY	458,300	483,370
INC150000 - OTHER POWER. MISC OTHER POYNER GENERATION EXPENSES INC150000 - OTHER POWER. RENTS - GAS TURBINES ENGINE ERVICING INC1510000 - OTHER POWER. RENTS - GAS TURBINES ENGINEERING INC1521000 - OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING INC152100 - OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153100 - OTHER POWER. MAINTENANCE SUPERVISION & ELGTRIC PLAIT INC153100 - OTHER POWER. MAINTENANCE GENERATING & ELGTRIC PLAIT INC153100 - OTHER POWER. MAINTENANCE GENERATING & ELGTRIC PLAIT INC153100 - OTHER POWER. MAINTENANCE GENERATING & ELGTRIC PLAIT INC154000 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INC1554000 - OTHER POWER. SURPP. FPSC. 1981SR INC155200 - OTHER POWER. SURPP. FPSC. 1981SR	INC149100 - OTHER POW	/ER-MISC OTHER POWER GENEXP-ECRC-	1,828,767	1,707,720
INC150000 - OTHER POWER - RENTS - GES TURBINES ERROING SERVICING INC151000 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING INC152000 - OTHER POWER - MAINTENANCE STRUCTURES - ECRC INC152100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153000 - OTHER POWER - MAINTENANCE FULL INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153100 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154100 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC154010 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC15520 - OTHER POWER - SIRPP - PPSC - BSTSR INC15520 - OTHER POWER - SIRPP - PPSC - BSTSR	INC149000 - OTHER POW	/ER - MISC OTHER POWER GENERATION EXPENSES	26,803,639	29,988,836
INC151000 - OTHER POWER - MANTENANCE SUPERVISION & ENGINEERING INC152000 - OTHER POWER - MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER - MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC INC153000 - OTHER POWER - MAINTENANCE FUEL INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155000 - OTHER POWER - SARDY - PPSC - B815R INC155200 - OTHER POWER - SARDY - PPSC - B815R	INC150000 - OTHER POW	FR - RENTS - GAS TURBINES ENGINE SERVCING	• !	. !
INC152000 - OTHER POWER. MAINTENANCE OF STRUCTURES INC152100 - OTHER POWER - MAINTENANCE OF STRUCTURES - ECRC- INC153100 - OTHER POWER - MAINTENANCE SUBERSISION & ERGINEERING - ECRC INC153090 - OTHER POWER - GAS TURBINE MAINTENANCE FUEL INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC153000 - OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER - MAINTENANCE MISC OTH PWR GEN - ECRC - INC1554000 - OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION INC155400 - OTHER POWER - SARPP - FPSC - BSTSR INC155200 - OTHER POWER - SIRPP - FPSC - BSTSR	INC151000 - OTHER POW	PER - MAINTENANCE SUPERVISION & ENGINEERING	7,971,451	9,045,676
INCISSION OTHER POWER. MAINTOF ST INCIDITAGES - ECRC. INCISSION OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING - ECRC INCISSION OTHER POWER. MAINTENANCE SUPERVISION & ENGINEERING - ECRC INCISSION OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INCISSION OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INCISSION OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISSION OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISSION OTHER POWER. SURPP. FPSC - BSTSR INCISSION OTHER POWER. SURPP. FPSC - BSTSR	INC152000 - OTHER POW	/ER - MAINTENANCE OF STRUCTURES	9,598,922	11,292,081
INCISSION - OTHER POWER. GAS TURBINE MAINTENANCE FUEL INCISSOOD - OTHER POWER. GAS TURBINE MAINTENANCE FUEL INCISSOOD - OTHER POWER. MAINT GEN & ELECT FIT. ECCR. INCISSOOD - OTHER POWER. MAINT MISC OTH PWR GEN. ECCR. INCISSOOD - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INCISSOOD - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISSOOD - OTHER POWER. UPS CAPACITY CHSS. INCISSOOD - OTHER POWER. UPS CAPACITY CHSS. INCISSOOD - OTHER POWER. SIRPP. FPSC. 881SR.	INC152100 - OTHER POW	VER - MAINT OF STRUCTURES - ECRC-	321,733	209,269
INC153009 - OTHER POWER- MAINT GRAE & ELECT PLE. INC153100 - OTHER POWER- MAINT GRAE & ELECT PLT - ECGY. INC153000 - OTHER POWER- MAINT GRAE & ELECTRIC PLANT INC153000 - OTHER POWER- MAINTENANCE GENERATING & ELECTRIC PLANT INC154000 - OTHER POWER- MAINTENANCE MISC OTHER POWER GENERATION INC155400 - OTHER POWER- UPS CAPACITY CHGS - INC15520 - OTHER POWER- SIRPP - FPSC - 88TSR	INC151100 - OTHER POW	FIRE MAINTENANCE SUPERVISION & ENGINEERING - ECRO	291,472	283,728
INCISSION - OHER POWER. MAIN GENE LECTRIC PLANT INCISSION - OTHER POWER. MAINTENANCE GENERATING & ELECTRIC PLANT INCISSION - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISSION - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISSION - OTHER POWER. UPS CAPACITY CHGS. INCISSION - OTHER POWER. SIRPP - FPSC - 88TSR	INC153090 - OTHER POW	VER-GAS TURBINE MAINTENANCE FUEL	1 7 666 6	- 101 0
INCISATOR TOWNER, MAINT MISC CTHERATING & ELECTRIC FLANT INCISATOR - OTHER POWER. MAINT MISC OTHER POWER GENERATION INCISATOR - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISATOR - OTHER POWER. MAINTENANCE MISC OTHER POWER GENERATION INCISATOR - OTHER POWER. SIRPP - FPSC - 0815R INCISASOR - OTHER POWER. SIRPP - FPSC - 0815R	INC153100 - OTHER POW	VER - MAINT GEN & ELECT PLT - ECRC -	2,986,755	3,167,257
INC15400 - OTHER POWER - MAINT MISCOTHER POWER GENERATION INC15400 - OTHER POWER - UPS CAPACITY CHICS - INC155410 - OTHER POWER - UPS CAPACITY CHICS - INC155250 - OTHER POWER - SIRP - FPSC - 881SR	INC153000 - OTHER POW	VEK - MARN I ENANCE GENERA IING & ELECTRIC PLANI	20°,404,20°	10,032,244
INC155400 - OTHER POWER - WANT ENVIOLEMENT OFFICE O	MCISTING - OTHER POW	YEN - MAINTENANCE MICO OF THE CONTROL OF THE CANADA	20,712	4 837 952
INC153410-10THE PUOVIET - UPS - CAPALIT - UTBS - INC155250 - OTHER POOVIET. SJRPP - FPSC - 8815R	INCOGNACIO - CONTRA PONT	FIRST - MAJIN LENANCE MIGC CHART FOWER GENERALION	100 001 4	205,100,4
_	INC155410 - OTHER POW	VER - UPS CAPACITY CHOS:	14C,140,12C	496,239,809
•	INC155250 - OTHER POW	VER - SJRPP - FPSC - 88TSR		•

MFR ACCT	COS_ID_DESC	2012	2013
555	INC155431 - OTHER POWER - SJRPP CAP 881SR	,	
555	INC155210 - OTHER POWER - PURCHASED POWER - NON RECOVERABLE	•	,
255	INC155110 - OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV	440,548,136	467,170,233
556	INC156000 - OTHER POWER - SYSTEM CONTROL AND LOAD INSPATCHING	3.064.140	3,338,175
247	INC157000 - OTHER POWER - OTHER EXPENSES	2.851.188	2961.018
242	INC157946 - OTHER POWER - OTHER EXPENSES - DEFERENCE		. "
2 2 2	INCREMENTATION OF THE PROPERTY	(83 958 789)	97 305 662
755	INC. 55 PAR - CHIEF TO STATE OF THE EXPENSES OF THE FIRST PROCES.	44 867 422	300,000,10
/cs	INC. 3/300- OTHER POWER - OTHER EXPENSES - DEFENSES - PROFILE FINE	11,031,122	20,944,14
<u>'8</u>	INC15/960 - UTHER POWER - UTHER EXPENSES - DEFERRED FUEL FERC	13,001,140	1 6 6
3 6	INC260010 - TRANS EXP - OPERATION SUPERV & ENGINEERING	240,044,)	(,(/9,253
26.	INC261000 - TRANS EXP - LOAD DISPATCHING	4,702,980	4,866,101
295	INC262000 - TRANS EXP - STATION EXPENSES	1,619,484	1,675,447
562	INC262005 - TRANS EXP - STATION EXPENSES - FPLNE	•	
163	INCOSONO, TRANS EXP. OVERHEAD INFEXPENSES	1 162 570	1 197 464
68	INCLOSOCO - TOANG EYE INDEPOSED HIS EYDENGE INCLOSOCO - TOANG EYE INDEPOSED HID IN EYDENGE	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
F 3	INCOMESS. I RAND EAST - OUTCOME THE EXPENSES	•	
96	INC265120 - FRANS EXPENSE BY OTHERS FPL SALES -	43	2
999	INC265130 - TRANS EXP - INTERCHANGE RECOVERABLE	6,792,707	5,995,702
265	INC265200 - TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	•	•
398	INC265000 - TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	14,600,352	15,038,364
9	INCOSODO - TRANS EXP - MISC TRANSMISSION EXPENSES	3 900 826	4.658.791
25	INC26ZDOO - TRANS EXP - RENTS	•	. •
200	INCREASED THAN BY MAINTENANCE SUBERV & ENGINEERING	889 117	914.795
8 9	INCREMENT THE SYSTEM AND THE PROPERTY OF THE P	806 602 9	6 283 359
8 2	INCORPORT TO ANK EYO MANKE OF STATION FOLIDE FOR	1 150 380	920,002,
2 5	INCLOURS INCLUSION OF MAINTENANCE OF CTATION FOUR	5 712 BDD	5 770 251
0/6	INCLUDED TO THE TOTAL TO THE TO	217.5	103,077,0
270	INC270005 - TRANS EXP - MAINTENANCE OF STATION EQUIP - FPLNE		
571	INC271000 - TRANS EXP - MAINTENANCE OF OVERHEAD LINES	11,928,884	12,247,361
212	INC272000 - TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,217,533	1,254,069
573	INC273000 - TRANS EXP - MAINTENANCE OF MISC TRANS PLANT	516,833	542,573
580	INC380000 - DIST EXP - OPERATION SUPERVISION AND ENGINEERING	14,558,437	12,548,291
584	INC381000 - DIST FXP - LOAD DISPATCHING	966.173	1,070,809
183	MC282000 OLE EVB CHECATION EVBENCES	3.058.042	3 152 833
707	INCOMESSION AND TWO CONTRACTOR	2000,000	200 200 000
2	INCOSMICATION FOR THE CATENORY	205,C20,E1	20,202,933
2	INCOMPANY - LINE I FAT - UNDERGROUND LINE EXPENSES	0/5/047/0	6,300,611
282	INC385000 - DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	3,211,097	3,291,161
586	INC386000 - DIST EXP - METER EXPENSES	14,762,376	14,947,671
287	INC387000 - DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	2,002,370	2,048,409
587	INC387010 - DIST EXP - LMS-LOAD CONTROL RECOVERABLE - ECCR	432,506	444,320
588	INC388000 - DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES	27,901,621	26,954,772
589	INC389000 - DIST EXP - RENTS	8,749,000	8,821,216
9	INCROMO DIST EXP. MAINTENANCE SUBERVISION AND ENGINEERING	14 262 498	13 245 451
26.0	INCOGNOTO DICT EXT. MAINT MACION CONTINUED INCOGNOTO DICTORATION OF THE PROPERTY OF THE PROPER	1 9/3 389	1 877 769
6	INCOME DESCRIPTION OF STREET PROPERTY OF STREET PRO		
- 69	INCOMENCE OF LEAST MAINTENANCE OF COLUMN STORY	2 862 162	5 574 RDS
295	INCOSONO PIET EVO. MAINTENANCE OE ETATION EVILIDADENT	7 619 304	7 928 781
780	INCORPORA CHELLEN INTO THE PROPERTY OF CHELLEN INTO THE PROPERTY OF THE PROPER	107 380 676	116 780 870
292	INCOSOCIO COL EXT. MANUTENIACIO CO CALINICAD LINES INCOSOCIO COL TAXANDE DE IMPEDIDADE INIDI INICI.	24 394 502	34 463 070
101	INCOGRAMO DICT EXP. MAINTENANCE OF UNDERSORDED LINES	200,000,00	25,332
292	INCOGENIO FICE EXT. MAINTENANCE OF LINE INVASO CYPTEMS INCOGENIO FICE EXT. MAINT OF CYPTET INCUITING CYPTEMS	6 072 131	6 151 740
200	INCOSONO, USI L.C. MONITHI CI COLLEGE INCOSONO DELL'AND	2 80% 250	2 806 250
i i	INCOSTUDE - LEG FEXT - MAINTENANCE OF MELECAL DISTRIBUTION AND	2,000,238	6.764.235
280	INCOSOUR - DIST EACH FOR STORE WISCOURS IN THE STORE S	5,002,0	A 275 FDA
5	INCAPING COST ACC EXTENDED PARTIES OF ACCEPTANCE	1,00,100	100,017,1
795	INCACCOS COST ACC EXT METER READING EXTENSES	30,414,731	93,410,304
503	INCAUSION - COST ACCT EXP-COST CONTROL COLLECTION EXP	960'71'16	94,137,430
3	INC404000 - CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS	15,633,445	18,407,703
95	INC404151 - CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	•	
905	INC405000 - CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES	•	
206	INC407000 - CUST SERV & INFO - SUPERVISION	3,185,941	3,382,156
206	INC407100 - CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE	8,344,259	9,158,232
808	INC408000 - CUST SERV & INFO - CUST ASSISTANCE EXP	3,195,950	3,151,402
806	INC408100 - CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV	101,012,433	102,734,637
506	INC409000 - CUST SERV & INFO - INFO & INST ADV - GENERAL	762,887	821,179
606	INC409100 - CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	7,186,267	8,507,569
910	INC410000 - CUST SERV & INFO - MISC CUST SERV & INFO EXP	2,548,169	5,496,432
910	INC410100 - CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR	4,200,156	4,185,952
911	INC411000 - SUPERVISION-SALES EXPENSES	•	•
- 64	INCSTOOM - DEMONSTRATING AND SELLING EXPENSES	•	•
716			

MFR ACCT	COS ID DESC	2012	2013
3,5	INCREMON MICHELLANICHIE AND CELLING EXPENSES	15 361 140	15 159 939
ם ה	INCOINCE - MISCELLAND SELLING EAFENSES	041,100,01	10, 100,000
920	INC520010 - A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	194,863,178	202,048,227
920	INC520998 - A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE		•
921	INC521151 - A&G EXP - ADMINISTRATION FEES - FREC	125,000	125,000
921	INC521000 - A&G EXP - OFFICE SUPPLIES AND EXPENSES	60,497,132	62,964,861
921	INC521005 - A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED	•	,
922	INC522151 - A&G EXP - EXPENSES TRANSFERED - FREC	•	•
922	INCS22998 - A&G EXP - PENSION & WELFARE CR FPLNE	•	
922	INC522000 - A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR.	(75,571,694)	(80,944,295)
923	INC523151 - A&G EXP - SERVICING FEES - FREC	326,000	326,000
923	INCS23000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	36,727,516	41,412,437
923	INC523100 - A&G EXP - LEGAL EXPENSES - SEABROOK	,	
923	INC523600 - OUTSIDE SERVICES LEGAL - CAPACITY CLAUSE	•	•
924	INC524000 - A&G EXP - PROPERTY INSURANCE	18,017,334	20,415,986
924	INC524121 - A&G EXP - STORM DEFICIENCY RECOVERY	•	ı
924	INC524998 - A&G EXP - PROPERTY INSURANCE - FPLNE	,	
924	INC524100 - A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE	2,227,966	2,288,623
972	INC525000 - A&G EXP - INJURIES AND DAMAGES	29,922,882	30,667,747
925	INC525101 - A&G EXP - INJURIES & DAMAGES - NUC	•	•
925	INC525100 - A&G EXP - INJURIES & DAMAGES - CPRC	357,631	370,071
925	INC525110 - A&G EXP - INJURIES & DAMAGES - ECCR	333,988	362,274
925	INC525120 - A&G EXP - INJURIES & DAMAGES - ECRC	18,725	19,041
925	INC525998 - A&G EXP - INJURIES AND DAMAGES - FPLNE		F
976	INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	93,049,032	107,783,316
976	INC526131 - A&G EXP - EMP PENSIONS & BENEFITS - NUC		
976	INC526110 - A&G EXP - EMP PENSIONS & BENEFITS - FUEL	•	
976	INC528120 - A&G EXP - EMP PENSIONS & BENEFITS - ECRC	290,340	359,695
976	INC526211 - A&G EXP - EMP PENSIONS & BENEFITS - ECCR	2,777,054	3,463,507
926	INC526998 - A&G EXP - EMP PENSIONS & BENEFITS - FPLNE	•	•
976	INC526130 - A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY	(1,485)	(1,586)
926	INC526650 - A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES	•	•
928	INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	2,119,563	2,457,680
928	INC528020 - A&G EXP - REGULATORY COMMISSION EXPENSE - FERC	496,278	539,580
928	INC528100 - A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE	835,000	860,000
676	INC529100 - A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED	48,503,025	0
830	INC530151 - MISC GENERAL EXPENSES - FREC		•
930	INC530000 - A&G EXP - MISC GENERAL EXPENSES	17,141,036	18,315,839
930	INC530300 - A&G EXP - MISC GENERAL EXPENSES - EPRI	•	•
931	INCS31000 - A&G EXP - RENTS	8,452,186	9,261,282
931	INC531100 - A&G EXP - RENTS - ECCR		•
935	INC535100 - A&G EXP - MAINT GENERAL PLANT - ECRC	•	•
935	INC535000 - A&G EXP - MAINTENANCE OF GENERAL PLANT	10,864,190	10,924,837
500 - 935	TOTAL OPERATING EXPENSES	6,109,550,280	6,191,209,476

Q.

<u>Depreciation Reserve Surplus.</u> Refer to Schedule C-4. Explain the accounting for the amortization of the depreciation reserve surplus (i.e. the debit on page 9 is offset by credit on page 12 resulting in a zero impact on the net operating income) and provide a detailed explanation as to why the projected test year and the historic test year do not reflect an amortization of the depreciation reserve surplus on a jurisdictional basis.

A.

For both the 2013 Test Year and the 2011 Historical Year, the amounts associated with the amortization of the depreciation reserve surplus, (\$191 million) and (\$187 million), respectively, are embedded within each functions' depreciation expense line items. These depreciation expense line items are included in the calculation of FPL's retail jurisdictional net operating income. See Attachment No. 1 for the amount of depreciation reserve surplus amortization recorded to each function and where it appears on MFR B-6 and C-4 for both the 2013 Test Year and 2011 Historical Year.

The Company's FERC ledger is the basis for its system records. As such, reclasses are performed to move surplus out of FERC Account 407 and into FERC Account 403 for FPSC reporting purposes. The specific lines on MFR C-4 referenced in this request represent offsetting depreciation reserve surplus amounts, for the same amounts noted above, which are recorded to accounts used for FERC reporting purposes only. As such, these offsetting line items receive a retail jurisdictional factor of zero and are excluded in the calculation of FPL's retail jurisdictional net operating income.

Florida Power & Light Company Docket No. 120015-E1 OPC's Fourth Set of Interrogatories Interrogatory No. 91 Attachment No. 1 Page 1 of 2

2011 DEPRECIATION RESERVE SURPLUS FLOWBACK

REFLECTED ON MFR C-4

	INTANGIBLE	STEAM	NUCLEAR	OTHER PROD	TRANSMISSION	DISTRIBUTION	GENERAL PLANT	
MONTH	Page 9 of 13, Line 12	Page 9 of 13, Line 18	Page 9 of 13, Line 34	Page 10 of 13, Line 3	Page 10 of 13, Line 12	Page 11 of 13, Line 9	Page 11 of 13, Line 15	TOTAL COMPANY
•	\$ 500	•	Į.	3 033 331 1	316 766	\$ A 205 601	\$ 400 333	(54 939 000)
7	(000,180,50) <	019'T96'7 ¢	(999,046)	^		•	•	000'00'0'0'0'0'0'0'0'0'0'0'0'0'0'0'0'0'0
7	41,052,687	(18,931,549)	2,533,563	(7,343,071)	(741,282)	(27,914,642)	(2,541,019)	(13,885,313)
ĸ	(16,739,133)	(4,784,857)	640,346	(1,855,926)	(187,355)	(7,055,290)	(642,230)	(30,624,446)
4	61,411,178	(10,553,136)	1,412,300	(4,093,296)	(413,218)	(15,560,640)	(1,416,457)	30,786,732
5	(68,412,072)	10,609,060	(1,419,784)	4,114,987	415,407	15,643,100	1,423,963	(37,625,340)
9	13,368,682	(12,965,633)	1,735,159	(5,029,043)	(507,681)	(19,117,877)	(1,740,265)	(24,256,658)
7	39,195,263	(8,358,806)	1,118,639	(3,242,170)	(327,297)	(12,325,093)	(1,121,931)	14,938,605
80	(52,871,982)	5,147,820	(688,920)	1,996,710	201,568	7,590,480	690,948	(37,933,377)
6	107,741,917	(13,071,782)	1,749,365	(5,070,215)	(511,838)	(19,274,394)	(1,754,513)	69,808,540
10	(92,272,291)	24,055,913	(3,219,344)	9,330,683	941,931	35,470,538	3,228,818	(22,463,751)
11	22,463,751	(20,086,991)	2,688,193	(7,791,239)	(786,524)	(29,618,348)	(2,696,104)	(35,827,262)
12	•	(15,487,412)	2,072,642	(6,007,177)	(606,424)	(22,836,249)	(2,078,742)	(44,943,362
TOTAL	\$ (8,653,000)	\$ (61,445,563)	\$ 8,223,109	\$ (23,833,188)	\$ (2,405,957)	\$ (90,601,724)	\$ (8,247,309) \$	\$ (186,963,632)

FORECASTED 2013 DEPRECIATION RESERVE SURPLUS FLOWBACK

REFLECTED ON MFR C-4

	INTANGIBLE		STEAM	NUCLEAR	OTHER PROD	TRANSMISSION	DISTRIBUTION	GENERAL PLANT	
MONTH	MONTH Page 9 of 13, Line 12 Page 9 of 13, Line 17	Pag	e 9 of 13, Line 17	Page 9 of 13, Line 29	Page 10 of 13, Line 1	Page 10 of 13, Line 10	Page 10 of 13, Line 27	Page 11 of 13, Line 14	TOTAL COMPANY
1	٠,	s	(5,482,502)	\$ 733,710	\$ (2,126,524)	\$ (214,672)	\$ (8,083,971)	\$ (735,869)	\$ (15,909,828)
2	1		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
m	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
4	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
2	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
9	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
7	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
∞	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
6	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
10	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
11	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
12	•		(5,482,502)	733,710	(2,126,524)	(214,672)	(8,083,971)	(735,869)	(15,909,828)
	\$	\$	(65,790,024)	\$ 8,804,520 \$	\$ (25,518,288)	\$ (2,576,064) \$	\$ (559'00'26) \$	\$ (8,830,428) \$	\$ (190,917,936)

Florida Power & Light Company Docket No. 120015-EI OPC's Fourth Set of Interrogatories Interrogatory No. 91 Attachment No. 1 Page 2 of 2

2011 DEPRECIATION RESERVE SURPLUS FLOWBACK

REFLECTED ON MFR B-6

MONTH Page 4 of 13, Line 31 Page 5 of 13, Line 8 Page 9 of 12, CS 3 Page 9 of 13, CS 3						
\$ (8,653,000) \$ 54,938,000 13,885,313 30,624,446 (30,786,732) 37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	100	rage 5 of 13, Line 28	Page 6 of 13, Line 6	Page 7 of 13, Line 9	Page 7 of 13, Line 16	TOTAL COMPANY
54,938,000 13,885,313 30,624,446 (30,786,732) 37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	40,5/2,/35 >	(117,882,703) \$	(11,900,245) \$	(448,130,419)	(40,792,490)	(890,605,515)
13,885,313 30,624,446 (30,786,732) 37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	41,071,844	(119,039,272)	(12,017,001)	(452,527,110)	(41,192,713)	(835,667,515)
30,624,446 (30,786,732) 37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	38,538,281	(111,696,201)	(11,275,719)	(424,612,468)	(38,651,694)	(821,782,202)
(30,786,732) 37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	37,897,935	(109,840,275)	(11,088,363)	(417,557,177)	(38,009,464)	(791,157,756)
37,625,340 24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	36,485,635	(105,746,980)	(10,675,145)	(401,996,537)	(36,593,007)	(821,944,488)
24,256,658 (14,938,605) 37,933,377 (69,808,540) 22,463,751	37,905,419	(109,861,967)	(11,090,553)	(417,639,637)	(38,016,970)	(784,319,148)
(14,938,605) 37,933,377 (69,808,540) 22,463,751	36,170,260	(104,832,924)	(10,582,872)	(398,521,760)	(36,276,705)	(760,062,490)
37,933,377 (69,808,540) 22,463,751	35,051,622	(101,590,754)	(10,255,575)	(386,196,668)	(35,154,774)	(775,001,095)
(69,808,540) 22,463,751	35,740,542	(103,587,463)	(10,457,142)	(393,787,148)	(35,845,722)	(737,067,718)
22,463,751	33,991,177	(98,517,248)	(9,945,305)	(374,512,754)	(34,091,209)	(806,876,258)
,	37,210,521	(107,847,931)	(10,887,236)	(409,983,292)	(37,320,027)	(784,412,507)
	34,522,328	(100,056,693)	(10,100,712)	(380,364,945)	(34,623,923)	(748,585,245)
Dec-13 - (242,473,889)	32,449,686	(94,049,515)	(9,494,288)	(357,528,695)	(32,545,181)	(703,641,883)

FORECASTED 2013 DEPRECIATION RESERVE SURPLUS FLOWBACK

REFLECTED ON MFR B-6

	INTANGIBLE	STEAM	NUCLEAR	OTHER PROD	TRANSMISSION	DISTRIBUTION	GENERAL PLANT	
MONTH	Page 4 of 13, Line 31	Page 5 of 13, Line 8	Page 5 of 13, Line 19	Page 5 of 13, Line 28	Page 6 of 13, Line 6	Page 6 of 13, Line 24	Page 7 of 13, Line 16	TOTAL COMPANY
Dec-12	,	\$ (65,787,219)	\$ 8,804,142	\$ (25,517,205)	\$ (2,575,958) \$	\$ (215,003,512) \$	(8,830,051) \$	_
Jan-13	•	(60,304,717)	8,070,432	(23,390,681)	(2,361,285)	(88,919,541)	(8,094,182)	(174,999,974)
Feb-13	•	(54,822,215)	7,336,723	(21,264,156)	(2,146,613)	(80,835,571)	(7,358,313)	(159,090,145)
Mar-13	•	(49,339,713)	6,603,013	(19,137,632)	(1,931,941)	(72,751,600)	(6,622,444)	(143,180,317)
Apr-13		(43,857,211)	5,869,303	(17,011,108)	(1,717,268)	(64,667,630)	(5,886,575)	(127,270,489)
May-13	•	(38,374,709)	5,135,593	(14,884,583)	(1,502,596)	(56,583,659)	(5,150,706)	(111,360,660)
Jun-13	•	(32,892,207)	4,401,883	(12,758,059)	(1,287,923)	(48,499,689)	(4,414,837)	(95,450,832)
Jul-13	•	(27,409,705)	3,668,174	(10,631,534)	(1,073,251)	(40,415,718)	(3,678,968)	(79,541,002)
Aug-13	•	(21,927,203)	2,934,464	(8,505,010)	(828,579)	(32,331,748)	(2,943,099)	(63,631,175)
Sep-13	•	(16,444,701)	2,200,754	(6,378,485)	(643,906)	(24,247,777)	(2,207,230)	(47,721,345)
Oct-13	•	(10,962,199)	1,467,044	(4,251,961)	(429,234)	(16,163,807)	(1,471,361)	(31,811,518)
Nov-13	•	(5,479,697)	733,334	(2,125,436)	(214,561)	(8,079,836)	(735,492)	(15,901,688)
Dec-13	- Widte	2,805	(375)	1,088	111	4,135	377	8,141
13-MO AVG	·	(32,892,207)	4,401,883	\$ (12,758,059)	\$ (1,287,923) \$	(48,499,689) \$	(4,414,837) \$	\$ (95,450,831)

Q.

<u>Depreciation Reserve Surplus.</u> Refer to Schedule C-4. Explain why in the 2011 test year there is an intangible depreciation reserve flowback on Line 12 of Page 9 but the 2013 projected year does not show an amount that would reduce expenses. As part of this response explain whether the amount on line 12 of Page 9 on the 2011 Schedule C-4 is the actual amortization required to achieve the 11% return on equity. If your answer is that it is not the amortization – actual or otherwise – required to achieve an 11% return on equity for 2011, then what is the basis for the amount of this amortization?

A.

For both the 2013 Test Year and the 2011 Historical Year, the amounts associated with the amortization of the depreciation reserve surplus, (\$191 million) and (\$187 million), respectively, are embedded within each functions' depreciation expense line items. These depreciation expense line items are included in the calculation of FPL's retail jurisdictional net operating income. See Attachment No. 1 included in FPL's response to OPC's Fourth Set of Interrogatories No. 91 for the amount of depreciation reserve surplus amortization recorded to each function and where it appears on MFR B-6 and C-4 for both the 2013 Test Year and 2011 Historical Year.

The intangible depreciation reserve amortization amount on page 9, line 12 for 2011 cited in this interrogatory is only a portion of the 2011 total company depreciation reserve surplus amortization total of (\$187 million) embedded in the functional depreciation expense amounts on pages 9 through 12 of Historic Year MFR C-4. The total company (\$187 million) 2011 annual depreciation reserve surplus credit – not the amount shown on page 9, line 12 – is amount of surplus credit that is required to achieve an 11% jurisdictional ROE in 2011.

Q.

<u>Depreciation Reserve Surplus.</u> Refer to the testimony of Robert Barrett at page 18, line 22. Provide a summary of revenue and expenses (i.e. with schedules comparable to Schedules A-1, C-1 and C-4 but specifically highlighting where the credit amortization is reflected) that would show how the Company determined that \$526 million was required in 2012 to achieve a 11% return on equity.

A.

For comparable schedules to schedules A-1, C-1, and C-4 for 2012, identifying surplus where feasible, refer to attachments and the following:

A-1: There is not an MFR A-1 for 2012. However, we have attached the 2012 Forecast Earnings Surveillance Report (Attachment No. 1), which provides similar information. Please refer to the footnote on this schedule for further guidance. Surplus is not specifically identified in this schedule.

C-1: MFR C-1 2012 Prior Year is attached (Attachment No. 2). Surplus is embedded in Depreciation & Amortization on page 1, line 16, column 10.

C-4: There is no requirement to file an MFR C-4 for the 2012 Prior Year. In order to respond to this interrogatory, however, FPL has prepared the attached 2012 MFR C-4 (Attachment No. 3). The amounts associated with the amortization of the depreciation reserve surplus on this schedule are embedded within each functions' depreciation expense line items and receive a jurisdictional factor other than zero. These line items are included in the calculation of FPL's net operating income on both a total company per book and retail jurisdictional basis for FPSC purposes. The specific line items regarding surplus amortization on this schedule are page 9 of 13, line 9, column 3 and page 12 of 13, line 13, column 3 which represent offsetting depreciation reserve surplus accounts that are used for FERC reporting purposes because FPL is not authorized to record the flowback to FERC Account 403. As such, these offsetting line items receive a retail jurisdictional factor of zero.

OPC's Fourth Set of Interrogatories Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 93

SCHEDULE 1 PAGE 1 OF 1

Attachment No. 1 Page 1 of 7

> ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT FLORIDA PUBLIC SERVICE COMMISSION (\$,000\$)

Company: Florida Power & Light Company and Subsidiaries

Year: 2012	(1)	(Z)	6
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)	PER BOOKS	FPSC ADJUSTMENTS	FPSC ADJUSTED
NET OPERATING INCOME	\$1,552,210	(\$151,344)	\$1,400,866
AVERAGE RATE BASE	\$22,269,829	(\$1,869,172)	\$20,400,657
AVERAGE RATE OF RETURN	6.97%		6.87%

5.89% 6.36% 6.82%		 5.36 (SYSTEM PER BOOK BASIS) 5.20 (SYSTEM PER BOOK BASIS) 5.24% (SYSTEM PER BOOK BASIS) 73.51% (SYSTEM PER BOOK BASIS) 37.48% (FPSC ADJUSTED BASIS) 2.92% (FPSC ADJUSTED BASIS) 11.10% (FPSC ADJUSTED BASIS)
LOW MIDPOINT HIGH	IV. FINANCIAL INTEGRITY INDICATORS	A. TIE WITH AFUDC B. TIE WITHOUT AFUDC C. AFUDC TO NET INCOME D. INTERNALLY GENERATED FUNDS E. LTD TO INVESTOR FUNDS F. STD TO INVESTOR FUNDS G. RETURN ON COMMON EQUITY

AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)

IN ACCORDANCE WITH THE 2010 STIPULATION AND SETTLEMENT AGREEMENT, THE COMPANY WILL VARY THE AMOUNT OF SURPLUS DEPRECIATION AMORTIZED TO MAINTAIN A RETURN ON EQUITY WITHIN A RANGE NOTE: THE FORECAST RESULTS CONTAINED IN THIS ESR REFLECT THE COMPANYS 2012 PLANNING ASSUMPTIONS. OF 9% TO 11%.

OPC's Fourth Set of Interrogatories Florida Power & Light Company Docket No. 120015-EI

Interrogatory No. 93

Attachment No. 1

Page 2 of 7

ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT

AVERAGE RATE OF RETURN

RATE BASE (\$000's)

FLORIDA PUBLIC SERVICE COMMISSION

PAGE 1 OF 2

(649,020) (2,700,344) (2,249,594) (60,271) (111,973) (705,878) (18,988) (20,750)(4,306) (28,844) 22,269,829 2,700,344 (1,320,359) 175,014 \$22,750,626 2,867,254 55,172 (1,869,172 TOTAL RATE \$20,400,657 9 (\$572,399) (1,042,434) (111,973) (705,878) 175,014 55,172 203,442 (4,306) (28,844) \$1,219,787 2,262,22 WORKING CAPITAL 8 (649,020) (2,700,344) (18,988) (60, 271)23,312,263 (4,131,393)\$23,323,025 (1,320,359 (2,249,594 \$19,180,870 2,867,254 NET CELTY PAN ε 572,016 0 \$572,016 \$583,233 NUCLEAR 핖 Ę 6 (148,797) CONSTRUCTION (2,249,594)\$3,059,735 (2,398,391)\$596,059 2,994,450 PROGRESS WORK IN <u>(C</u> c \$221,435 214,285 \$214,285 FUTURE USE PROPERTY HELD FOR (71) (18,983) (1,171,562) (649,020) (2,700,344) 000000000 \$17,798,510 (60, 271)(1,733,002) 2,867,254 \$19,458,622 19,531,512 PLANTIN SERVICE 빌 (2,783)(\$12,077,964) 4,045 (2,691,914) **DEPRECIATION &** (12,411,346) (\$13,188,758) 102,497 ACCUMULATED 2,867,254 333,382 AMORTIZATION Ø (35,649) (37,693) (1,274,059) (653,065) (8,430) 31,942,858 (57,488)(2,066,384)\$29,876,474 \$32,647,380 PLANT IN SERVICE € Company: Florida Power & Light Company and Subsidiaries NET UNDER RECOVERED FUEL, CAPACITY, ECCR, ECRC ASSET RETIREMENT OBLIGATIONS - WORKING CAPITAL ACCOUNTS RECEIVABLE/ PAYABLE ASSOC. COS. ACCUM PROVISION FOR DECOMMISSIONING OTHER MISCELLANEOUS WORKING CAPITAL ASSET RETIREMENT OBLIGATIONS - PLANT ACCUM PROV FOR PROPERTY INSURANCE CONSTRUCTION WORK IN PROGRESS FUEL TRANSPORTATION EQUIPMENT **TEMPORARY CASH INVESTMENTS** SJRPP ACCELERATED RECOVERY JURISDICTIONAL PER BOOKS STORM DEFICIENCY RECOVERY TOTAL FPSC ADJUSTMENTS NUCLEAR RECOVERY PLANT NUCLEAR COST RECOVERY ENVIRONMENTAL PLANT FPSC ADJUSTIMENTS: SYSTEM PER BOOKS AVIATION ADJUSTMENT CONSERVATION PLANT RATE CASE EXPENSE FPSC ADJUSTED CAPITAL LEASE Year: 2012

Florida Power & Light Company Docket No. 120015-EI

FLORIDA PUBLIC SERVICE COMMISSION ELECTRIC FORECASTED EARNINGS SURVEILLANCE AVERAGE RATE OF RETURN INCOME STATEMENT (\$000'S)	I KVEILLANCE REPORT	4				OPC's Fourth Set of Interrogatory No. 93 Attachment No. 1 Page 3 of 7	OPC's Fourth Set of Interrogatories Interrogatory No. 93 Attachment No. 1 Page 3 of 7		SCHEDULE 2 PAGE 2 OF 2
Company: Florida Power & Light Company and Subsidiaries Year: 2012	y and Subsidiaries								
	(1)	(2)	(3)	(4)	(5)	(6) INCOME TAXES	6	(8)	(6)
	OPERATING	OPERATION & MAINTENANCE FUEL & NET OTHER	AINTENANCE	DEPRECIATION AND	TAXES OTHER THAN	AND INVESTMENT	GAIN LOSS ON	TOTAL OPERATING	NET OPERATING
	REVENUES	INTERCHANGE	O&M	AMORTIZATION	INCOME	TAX CREDIT	DISPOSITION	EXPENSES	INCOME
SYSTEM PER BOOKS	\$10,201,144	\$4,306,624	\$1,802,926	\$726,795	\$1,056,212	\$733,055	(\$3,655)	\$8,621,957	\$1,579,187
JURISDICTIONAL PER BOOKS	10,007,686	4,201,977	1,775,138	712,393	1,048,760	720,852	(3,644)	8,455,476	1,552,210
FPSC ADJUSTMENTS:									
CAPACITY COST RECOVERY	(711,044)	(427,322)	(49,395)	(149,719)	(989)	(32,373)		(659,495)	(51,549)
CONSERVATION COST RECOVERY	(184,243)		(174,693)	(685,7)	(133)	(705)		(183,120)	(1,123)
ENVIRONMENTAL COST RECOVERY	(183,243)	0 000	(29,168)	(28,269)	(132)	(48,702)	578	(105,693)	(77,550)
FUEL COST RECOVERY	(3,769,962)	(3,758,977)	(0,650)	77 749)	(2,693)	(653)		(3,768,933)	(1,009)
STORM RECOVERY FRANCHISE REVENUE & EXPENSE	(443,286)			(617,77)	(443,286)	0		(443,286)	0
GROSS RECEIPTS TAX	(232,522)				(232,483)	(15)		(232,498)	(24)
ECONOMY SALES					0	0		0	0
MISCELLANEOUS O&M EXPENSES			(1,061)		φ.	409		(652)	652
GAIN/LOSS ON SALE OF LAND			(167)	c	9 0	≥ 42		000	0 0 80
EXECUTIVE COMPENSATION ADJUSTMENT			(36,176)	•	•	13,955		(22,221)	22,221
INTEREST TAX DEFICIENCIES			1,634			(029)		1,004	(1,004)
INTEREST SYNCHRONIZATION						27,363		27,363	(27,363)
TOTAL FPSC ADJUSTMENTS	(5,626,391)	(4,186,299)	(296.127)	(263.290)	(679,413)	(50,496)	578	(5,475,047)	(151,344)
FPSC ADJUSTED	\$4,381,295	\$15,678	\$1,479,011	\$449,103	\$369,347	\$670,356	(\$3,066)	\$2,980,429	\$1,400,866

Interrogatory No. 93 Attachment No. 1 Page 4 of 7

SCHEDULE 3 PAGE 1 OF 1

> Company: Florida Power & Light Company and Subsidiaries Year 2012

FLORIDA PUBLIC SERVICE COMMISSION
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT
CAPITAL STRUCTURE (\$000'S)
PPSC ADJUSTED BASIS

							LOWPOINT	TNIO	MIDPOINT	INIC	HIGHPOINT	TNIO!
	SYSTEM PER RETAIL PER	RETAIL PER	ADJUSTMENTS	MENTS	ADJUSTED		COST	WEIGHTED	COST	WEIGHTED	COST	WEIGHTED
AVERAGE	BOOKS	BOOKS	PRORATA SPECIFIC	SPECIFIC	RETAIL	RATIO	RATE	COST	RATE	COST	RATE	COST
LONG TERM DEBT	\$6,924,634	\$6,781,082	(\$291,854)	(\$508,415)	\$5,980,813	29.32%	5.20%	1.53%	5.20%	1.53%	5.20%	1.53%
SHORT TERM DEBT	500,638	489,534	(22,776)	0	466,758	2.29%	1.62%	0.04%	1.62%	0.04%	1.62%	0.04%
PREFERRED STOCK	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	469,856	468,481	(21,797)	0	446,684	2.19%	2.99%	0.13%	5.99%	0.13%	5.99%	0.13%
COMMON EQUITY	10,200,895	9,974,649	(464,098)	0	9,510,551	46.62%	800.6	4.20%	10.00%	4.66%	11.00%	5.13%
DEFERRED INCOME TAXES	4,478,138	4,383,125	(194,898)	(194,262)	3,993,965	19.58%	0.00%	0.00%	0.00%	%00.0	0.00%	0.00%
TAX CREDITS WEIGHTED COST	176,467	172,958	(63)	(170,979)	1,886	0.01%	7.53%	0.00%	8.15%	0.00%	8.76%	0.00%
TOTAL	\$22,750,628	\$22,269,829	(\$995,516)	(\$873,656)	\$20,400,657	100.00%	. "	5.89%	. 11	6.36%	1 11	6.82%

OPC's Fourth Set of Interrogatories Florida Power & Light Company Docket No. 120015-EI

Interrogatory No. 93 Attachment No. 1 Page 5 of 7

SCHEDULE 4 PAGE 1 OF 1

Company: Florida Power & Light Company and Subsidiaries

FLORIDA PUBLIC SERVICE COMMISSION ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT FINANCIAL INTEGRITY INDICATORS

Year 2012

A. TIMES INTEREST EARNED WITH ARUDC		D. PERCENT INTERNALLY GENERATED FUNDS	
EARNINGS BEFORE INTEREST	\$1,642,536	NET INCOME	\$1,220,011
AFUDC - DEBT	22,22	PREFERRED DIVIDENDS	0
INCOME TAXES	725,979	COMMON DIVIDENDS	(2,000)
TOTAL	\$2,392,237	AFUDC (DEBT & OTHER)	(630(57)
INTEREST CHARGES (BEFORE DEBT AFUDC)	\$446,247	DEPRECIATION & AMORTIZATION	726,795
TIE WITH AFUDC	5.36	DEFERRED INC TAXES & INVESTMENT CREDITS	844,627
		OTHER SOURCES/USES OF FUNDS	(22,472)
B. TIMES INTEREST EARNED WITHOUT AFUDC		TOTAL	\$2,633,912
EARNINGS BEFORE INTEREST	\$1,542,536	CONSTRUCTION EXPENDITURES	
AFDUC - EQUITY	(48,327)	(EXCLUDING AFUDC DEBT & OTHER)	\$3,664,563
INCOME TAXES	725,979	PERCENT INTERNALLY GENERATED FUNDS	73.51%
TOTAL	\$2,319,188		
INTEREST CHARGES (BEFORE DEBT AFUDC)	\$446,247	E.& F. LONG TERM AND SHORT TERM DEBT AS A PERCENT OF INVESTOR CAPITAL	STOR CAPITAL
TIE WITHOUT AFUDC	5.20	RECONCILED AVERAGE RETAIL AMOUNTS:	
		LONG TERM DEBT	\$5,980,813
C. PERCENT OF AFUDC TO NET INCOME AVAILABLE TO COMMON		SHORT TERM DEBT	456,758
		PREFERRED STOCK	0
AFUDC - DEBT	\$23,722	COMMON EQUITY	9,510,551
X (1-INCOME TAX RATE)	61.43%	TOTAL	\$15,958,122
SUBTOTAL	\$14,571	% LONG TERM DEBT TO TOTAL	37.48%
AFUDC - OTHER	49,327	% SHORT TERM DEBT TO TOTAL	2.92%
TOTAL	\$63,898		
NET INCOME AVAILABLE TO COMMON	\$1,220,011	G. AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY	
PERCENT AFUDC TO AVAILABLE NET INCOME	5,24%		FPSC ADJUSTED
		AVERAGE JURISDICTIONAL EARNED RATE OF RETURN	6.87%
		LESS: RECONCILED AVERAGE RETAIL WEIGHTED COST RATES:	
		LONG TERM DEBT	1.53%
		SHORT TERM DEBT	0.04%
		PREFERRED STOCK	0.00%
		CUSTOMER DEPOSITS	0.13%
		TAX CREDITS - WEIGHTED COST (MIDPOINT)	0.00%
		SUBTOTAL	1.69%
		TOTAL	5.17%
		DIVIDED BY COMMON EQUITY RATIO	46.62%
		JURISDICTIONAL RETURN ON COMMON EQUITY	11.10%

SCHEDULE 5 PAGE 1 OF 1

Page 6 of 7

FLORIDA PUBLIC SERVICE COMMISSION ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT FORECAST ASSUMPTIONS

Company: Florida Power & Light Company and Subsidiaries Year 2012

	į.	(CE):	1.9%	TOR 1.4%			RODUCT GOOL 0.6%		11.6%	7.6%				0.2%	4.9%	ZATION \$525,529		
OTHER MAJOR FORECASTED ASSUMPTIONS:		A. INFLATION FACTORS (ANNUAL KATE OF CHANGE):	1. CONSUMER PRICE INDEX (CPI)	2. GROSS DOMESTIC PRODUCT (GDP) DEFLATOR	3. PRODUCER PRICE INDEX (PPI) - ALL GOODS	4. PRODUCER PRICE INDEX (PPI) - INTERMEDIATE MATERIAL:	5. PRODUCER PRICE INDEX (PPI) - FINISHED PRODUCT GOOF	B. CAPITAL OVERHEAD RATES	1. PENSION & WELFARE	2. PAYROLL TAXES & INSURANCE		C. OTHER CORPORATE ASSUMPTIONS	INTEREST RATES -	1) 30 DAY COMMERCIAL PAPER	2) LONG TERM DEBT	DEPRECIATION RESERVE SURPLUS AMORTIZATION		
	PRIOR	YEAR	4,026,760	508,005	8,691	3,591	4,547,047	PRIOR	YEAR (2)	54,642,499	45,052,291	3,086,118	546,534	103,327,442				
	FORECASTED	YEAR	4,048,790	517,894	8,813	3,672	4,579,169	FORECASTED	YEAR (1)	52,457,407	45,566,765	3,091,843	569,985	101,686,000				
FORECASTED ASSUMPTIONS:		CUSTOMERS	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER	TOTAL		MWH SALES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER	TOTAL			(1) Includes forecasted weather normal sales	

 WEST COUNTY 3 CAPACITY CLAUSE REVENUE REQUIREMENTS ARE REFLECTED AS BASE IN FPSC ADJUSTED RESULTS AM THE PERSON RESPONSIBLE FOR PREPARATION OF THIS DOCUMENT AND I AM AWARE THAT SECTION 837.06, FLORIDA STATUTES, PROVIDES: WHOEVER KNOWINGLY MAKES A FALSE STATEMENT IN WRITING WITH THE INTENT TO MISLEAD A PUBLIC SERVANT IN THE PERFORMANCE OF HIS OFFICIAL DUTY SHALL BE GUILTY OF A MISDEMEANOR OF THE SECOND DEGREE, PUNISHABLE AS PROVIDED IN S. 775.082 OR S. 775.083 SIGNATURE 4/4/2012 DATE Vice President - Finance Robert E. Barrett, Jr. NAME

OPC's Fourth Set of Interrogatories Florida Power & Light Company Docket No. 120015-EI

Interrogatory No. 93

Attachment No. 1 Page 7 of 7

SCHEDULE 6 PAGE 1 OF 1

Company: Florida Power & Light Company and Subsidiaries

FLORIDA PUBLIC SERVICE COMMISSION
ELECTRIC FORECASTED EARNINGS SURVEILLANCE REPORT
INDIVIDUAL PROJECTS COMMENCING DURING 2011 WHICH EXCEED \$10 MILLION
(AMOUNTS IN 000'S)

Year 2012

Schedule of Individual projects that commence during 2012 and exceed a gross cost of \$10 million:

Estimated Construction Estimated Commencement Date In-Service Date	Aug-12 Oct-13
Estimated C	\$51,342
Project	Manatee ESP Unit 1

Column C	CECOMMISSION Process the calculation of publications and the most opening Process and t		;			·	1)		:		Florida Power & Ligh Docket No. 120015-EI OPC's Fourth Set of I Interrogatory No. 93	Florida Power & Light Company Docket No. 120015-El OPC's Fourth Set of Interrogatories Interrogatory No. 93
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OWER & LIGHT COMPANY CONTRICTOR <	OWER & LUGHT COMPANY TATALIST LIGHT COMPANY <th>LORIDA PL</th> <th>JBLIC SERVICE COMMISSION</th> <th></th> <th></th> <th>EXPLANATION</th> <th>Provide the calcula</th> <th>ition of jurisdictional</th> <th>net operating</th> <th>TYPEOF</th> <th>DATA SHOWN:</th> <th></th>	LORIDA PL	JBLIC SERVICE COMMISSION			EXPLANATION	Provide the calcula	ition of jurisdictional	net operating	TYPEOF	DATA SHOWN:	
1 1 1 1 1 1 1 1 1 1	Colores Colo	OMPANY					recent historical ve	year, one para year o			RYEAR ENDED 12/31	arueu''
11 12 13 14 15 15 14 15 15 15 15	C1 C2 C3 C3 C4 C5 C5 C5 C5 C5 C5 C5							•		HIST	ORICAL YEAR ENDET	
11 12 13 14 15 15 15 15 15 15 15	17.1 17.1	OCKET NC). 120015-EI				0\$)	(00		Witness:	Kim Ousdahl	
Percentation Perc	COMMENSION PER BOOKS FECTING LECTING		(1)	(2)	ල	£	(9)	(9)	6	(8)	6	(10)
PRICE OFFERATING REVENUES 10,016,841 0 10,016,841 0,0864316 0,861,894 (5,617,511) 4,244,183 0 4 4 4 4 4 4 4 4 4	POTHER OPERATING REVENUES 10,018,841 0 10,018,841 0,088,615 9,861,894 (5,617,511) 4,244,183 0 4 OTHER OPERATING REVENUES 10,201,144 0 10,201,144 0,881,036 1,0007,886 (5,626,261) 4,534,136 0 1 TOTAL OPERATING REVENUES 1,0201,144 0 1,0201,144 0,881,036 1,0007,886 (5,615,614) 1,479,011 0 1 TOTAL OPERATING REVENUES 1,802,130 0 1,0201,144 0,881,036 0,346,173 1,479,011 0 1 PUBLE RESPONDER 3,402,875 0 1,0201,446 0 1,0201,446 0 1,0201,446 1,772,102 7,712,22 0 0 0 PUBLE RESPONDER 3,402,875 0 1,0201,446 1,772,403 7,712,22 7,102 7,102 0 0 0 DEFINE RELEGION & AMORTIZATION 7,24,103 0 1,723,033 7,712,23 7,712,23 7,712,24 7,440,104 0 0 TAXES OTHER THAN INCOME TAXES 1,056,21,538 0 7,26,53 0 7,26,53 0 1,26,53,44 1,246,104 <td>NO.</td> <td>DESCRIPTION</td> <td>TOTAL COMPANY PER BOOKS</td> <td>NON- ELECTRIC UTILITY</td> <td>TOTAL ELECTRIC (2)+(3)</td> <td>JURISDICTIONAL FACTOR</td> <td>JURISDICTIONAL AMOUNT (4) X (5)</td> <td>JUNISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)</td> <td>JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)</td> <td>JURISDICTIONAL COMPANY ADJUSTMENTS</td> <td>JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)</td>	NO.	DESCRIPTION	TOTAL COMPANY PER BOOKS	NON- ELECTRIC UTILITY	TOTAL ELECTRIC (2)+(3)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT (4) X (5)	JUNISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2)	JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7)	JURISDICTIONAL COMPANY ADJUSTMENTS	JURISDICTIONAL ADJUSTED AMOUNT (8) + (9)
OTHER OPERATING REVENUES 192,303 0 182,303 0 182,303 0 182,303 0 182,303 0 182,303 0 146,981 146,981 (8,878) 147,112 0 0 4,381,285 0 4 OTHER O&M 1,0201,144 0 1,0201,444 0,284,697 1,775,138 (5,626,301) 1,478,011 0 0 1 FUBLE & MITERCHANGE 3,402,475 0 2,402,875 0,579822 3,531,481 (5,316,814) 1,576,771 0 1 FUBLE CHANGE 990,150 0 3,402,875 0,579822 3,531,481 (5,316,814) 1,576,771 0 0 PURCHASED FOWER 990,150 0 1,233762 0,289284 772,102 772,102 0 0 0 PURCHASED FOWER 73,465 0 772,623 0,289284 7,046,780 (72,102) 772,102 0 0 0 PURCHASE ONER TAXES 73,5455 0 772,623 7,246,743	TOTAL OPERATING REVENUES 182,303 0.806818 146,561 (8,678) 157,112 0 TOTAL OPERATING REVENUES 10,201,144 0 10,201,144 0,881,036 0,884,637 1,775,138 (5,626,831) 1,478,011 0 1 CHUEL & NITERCHANGE 3,402,875 0 3,402,875 0,879628 9,42,589 (443,147) 0,579628 1,478,011 0 0 FUEL & NITERCHANGE 3,402,875 0 3,402,875 0,879628 9,42,589 (443,147) 0 0,579628 9,42,589 (443,147) 0 0,6441) 0 0,578628 94,288 (443,147) 0 0,6441) 0 0,578628 0,42,588 0 0 0 0 0,578628 0,443,688 0 0 0 0 0 0 0,578628 0,443,698 0	- 7	REVENUE FROM SALES	10,018,841	0	10,018,841	0.984315	9,861,694	(5,617,511)	4,244,183	a	4,244,183
TOTAL OPERATING REVENUES 10.201;144 0.981036 10,007,886 (5,626,391) 4,391,295 0.94487 1,775,138 (286,127) 1,479,011 0 1,479,011 0 1,479,01 0 1,579,01 0 1,579,01 0 1,579,01 0 1,479,01 0 1,	TUBEL & NITERCHANGE 10,201,144 0,981,036 10,201,144 0,981,036 1,775,138 (5656,231) 4,381,286 0 4,381,286 CUTHER D&M 1,802,826 0,944,875 1,775,138 (731,614) 1479,011 0 1,478,011 FUEL & NITERCHANGE 3,402,875 0,944,875 0,978622 3,531,481 (731,614) 15,677 0 1,576 PURCHASED FOWER 982,190 0 362,180 0,978622 3,531,481 (731,62) 1,571,02 0 1,567 PURCHASED FOWER 10,66,212 0,861,180 772,102 772,102 0 0 1,567,180 0 <t< td=""><td>ed 4.</td><td>OTHER OPERATING REVENUES</td><td>182,303</td><td>0</td><td>182,303</td><td>0.800818</td><td>145,991</td><td>(8,879)</td><td>137,112</td><td>D</td><td>137,112</td></t<>	ed 4.	OTHER OPERATING REVENUES	182,303	0	182,303	0.800818	145,991	(8,879)	137,112	D	137,112
CUHER DAM 1,802,926 0,1802,826 0,284687 1,775,138 (286,127) 1,479,011 0 1,479,01 FUBEL & NTERCHANGE 3,402,875 0,987,825 3,531,491 (3,516,814) 15,5877 0 1,58677 0 1,58677 0 1,58677 0 1,58677 0 1,58677 0 0 1,58677 0 <td>CHER D&AM 1,872,826 0,984,837 1,775,138 (286,127) 1,479,011 0 1,479,01 FUEL & MITERCHANGE 3,402,875 0,978022 3,331,481 (5,316,814) 15,677 0 15,677 PURCHASED FOWER 982,190 0,87180 0,973622 3,331,481 15,677 0 0 DEFERABD COSTS (88,441) 1,23376 0,271023 772,102 72 0 0 449,104 0 449,104 0 449,104 0 0 962,180 0,286,212</td> <td>1 w a</td> <td>TOTAL OPERATING REVENUES</td> <td>10,201,144</td> <td>o</td> <td>10,201,144</td> <td>0.981036</td> <td>10,007,686</td> <td>(5,626,391)</td> <td>4,381,295</td> <td>0</td> <td>4,381,295</td>	CHER D&AM 1,872,826 0,984,837 1,775,138 (286,127) 1,479,011 0 1,479,01 FUEL & MITERCHANGE 3,402,875 0,978022 3,331,481 (5,316,814) 15,677 0 15,677 PURCHASED FOWER 982,190 0,87180 0,973622 3,331,481 15,677 0 0 DEFERABD COSTS (88,441) 1,23376 0,271023 772,102 72 0 0 449,104 0 449,104 0 449,104 0 0 962,180 0,286,212	1 w a	TOTAL OPERATING REVENUES	10,201,144	o	10,201,144	0.981036	10,007,686	(5,626,391)	4,381,295	0	4,381,295
FUEL & NTIENCHANGE 3,402,875 0 3,402,875 0,997,802 0,997,802 0,997,802 0,997,802 0,997,803 <	FUEL & INTERCHANGE 3,402,875 0.9472,875 0.9778022 3,331,491 (3,516,814) 15,677 0 15,677 0 15,677 0 15,677 0 15,677 0 15,677 0 15,677 0 15,677 0 15,677 0 0 0 0 1233762 0,24762 0 1233762 0 0 1233762 0 1233762 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- 00 0	OTHER O&M	1,802,926	0	1,802,926	0.984587	1,775,138	(296,127)	1,479,011	٥	1,479,011
PUIRCHASED POWER 962,190 0 962,190 0 962,190 0,979628 942,588 (942,588) 0 0 0 DEPRECATION & AMORITZATION 726,795 0 726,795 0.980184 712,333 (263,289) 449,104 0 449,104 DEPRECATION & AMORITZATION 726,795 0 1,086,212 0.980394 1,048,780 (676,413) 389,347 0 449,104 INCOME TAXES 773,655 0 733,055 0 733,055 0 673,657 0 674,6478 674,696 670,355 0 673,657 0 67,64478 712,606 0 733,056 0 67,64478 712,644 712,636 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,066 0 73,0	DEFENDED FOWER (58,441) 0.582190 0.51962 942,588 (942,588) (942,588) 0 0 DEFENDED COSTS (58,441) 1.283162 (72,102) 72,102 72,102 0 0 DEPRECUATION & AMORTIZATION 726,785 0 726,785 0.980184 712,393 (283,289) 449,104 0 0 INCOME TAXES OFFICE THAN INCOME TAXES 733,085 0 733,085 0.980384 1,046,760 (679,493) 670,385 0 670,385 INCOME TAXES ON DISPOSAL OF PLANT (3,865) 0 733,085 0.980386 730,862 6,0499 670,385 0 670,385 TOTAL OPERATING INCOME 1,579,187 0 1,579,187 0 1,579,187 0 1,579,187 0 1,573,047 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,400,686 0 1,4	» e :	FUEL & INTERCHANGE	3,402,875	0	3,402,875	0.979022	3,331,491	(3,315,814)	15,677	0	15,677
DEFERRED COSTS (58,441) 0 (58,441) 1,233762 (72,102) 72,102 72,102 0 0 449,104 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,355 0 610,455 0 610,455 <	DEPERENCED COSTS (58,441) 0 (58,441) 1,233762 (72,102) 72,102 72,102 0 0 0 449,104 0 0 DEPRECIATION & AMORTIZATION 726,795 0 726,795 0 1,056,212 0,980184 712,393 (578,236) 449,104 0 449,104 TAXES OTHER THAN INCOME TAXES 1,056,212 0 1,056,212 0 1,056,212 0,980394 1,048,760 (679,413) 369,347 0 869,347 0 869,347 0 673,669 677,356 0 673,669 677,356 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 673,669 0 1,400,869 0 1,400,869 0 1,400,869 0 1,400,869 0 1,400,869 0	- 2 :	PURCHASED POWER	962,190	a	962,190	0.979628	942,588	(942,588)	0	0	0
DEPRECIATION & AMORTIZATION 726,795 0 726,795 0.980184 712,393 (263,289) 449,104 0 4 TAXES OTHER THAN INCOME TAXES 1,056,212 0.992944 1,048,760 (679,413) 369,347 0 3 INCOME TAXES 733,055 0 733,055 0,996796 720,862 (50,496) 670,365 0 6 INCOME TAXES 733,055 0 736,655 0,996796 (3,644) 578 (3,066) 0 0 6 IOTAL OPERATING EXPENSES 8,621,958 0 8,621,958 0,980691 8,455,476 7,5475,047 2,880,429 0 2,990,429 0 1,400,866 0 1,400,866 0 1,400,866 0 1,400,866 0 1,400,866 0 1,400,866 0 1,400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 1,4400,866 0 <	DEPRECUTION & AMORTIZATION 726,795 0.980184 712,383 (263,289) 449,104 0 TAXES OTHER THAN INCOME TAXES 1,056,212 0.992944 1,048,780 (679,413) 369,347 0 3 INCOME TAXES 733,055 0 733,055 0 733,055 0 6,652,165 0 6,6469 670,355 0 6 INCOME TAXES 733,055 0 735,055 0 736,655 0 6,674,675 6 7,545,476 7,545,477 7,400,886 0 7,400,886 0 7,400,886 0 1,400,886 0 1,400,886 0 1,400,886 0 1,400,886 0 1,400,886 0 1,400,	5 4 ;	DEFERRED COSTS	(58,441)	O	(58,441)	1.233762	(72,102)	72,102	٥	0	0
TAXES OTHER THAN INCOME TAXES 1,056,212 0.992944 1,048,760 (679,413) 369,347 0 369,347 0 369,347 0 673,365 0 673,655 0 673,655 0 673,655 0 673,655 0 676,475,047 677,6475 677,64	TAXES OTHER THAN INCOME TAXES 1,056,212 0,992944 1,048,760 (679,413) 369,347 0 INCOME TAXES 733,055 0 733,055 0 733,055 0 733,055 0 6673,657 0 670,499 670,499 670,499 0 670,499 0 670,499 0 0 670,499 0 0 670,499 0 0 670,499 0 0 0 670,499 0	ဦး ခ် ု	DEPRECIATION & AMORTIZATION	726,795	٥	726,795	0.980184	712,393	(263,289)	449,104	0	449,104
INCOME TAXES T33,055 O T33,055 O 1983353 T20,862 (50,496) G70,355 O 6 GAIN)LOSS ON DISPOSAL OF PLANT (3,655) O (3,644) S78 S78 (3,066) O (3,665)	INCOME TAXES T33,055 O T33,055 O G983353 T20,862 (50,496) G70,355 O G G G G G G G G G	75 85	TAXES OTHER THAN INCOME TAXES	1,056,212	0	1,056,212	0.992944	1,048,760	(679,413)	369,347	0	369,347
(GAIN)LOSS ON DISPOSAL OF PLANT (3,655) 0 (3,655) 0.996796 (3,644) 578 (3,066) 0 2,9 TOTAL OPERATING EXPENSES 8,821,958 0 8,621,958 0,980691 8,456,476 (5,475,047) 2,880,429 0 2,9 NET OPERATING INCOME 1,579,187 0 1,579,187 0,982917 1,552,209 (151,343) 1,400,866 0 1,4	(GAIN)LOSS ON DISPOSAL OF PLANT (3,655) 0 (3,655) 0.996796 (3,644) 578 (3,066) 0 2,9 TOTAL OPERATING EXPENSES 8,821,958 0 8,621,958 0,980691 8,456,476 (5,475,047) 2,880,429 0 2,9 NET OPERATING INCOME 1,579,187 0 1,579,187 0,982917 1,552,209 (151,343) 1,400,866 0 1,4	\$ £	INCOME TAXES	722 046	c	733 066	6466600	730 863	(90)	230 053	ć	2000
TOTAL OPERATING EXPENSES 8,621,958 0,880691 8,455,476 (5,475,047) 2,980,429 0 NET OPERATING INCOME 1,579,187 0 1,579,187 0.982917 1,552,209 (151,343) 1,400,866 0	TOTAL OPERATING EXPENSES 8,621,958 0 8,621,958 0,880691 8,455,476 (5,475,047) 2,980,429 0 NET OPERATING INCOME 1,579,187 0 1,579,187 0,982917 1,552,209 (151,343) 1,400,866 0 TOTALS MAY NOT ADD DUE TO ROUNDING.	2 2 2	(GAIN)LOSS ON DISPOSAL OF PLANT	(3,655)		(3,655)	0.996796	(3,644)	(com, com, com, com, com, com, com, com,	(3,066)	o a	(3,066)
NET OPERATING INCOME 1,579,187 0 1,579,187 0,982917 1,552,209 (151,343) 1,400,886 0	NET OPERATING INCOME 1,579,187 0 1,579,187 0.982917 1,552,209 (151,343) 1,400,886 0 TOTALS MAY NOT ADD DUE TO ROUNDING.	8 4 4	TOTAL OPERATING EXPENSES	8,621,958	0	8,621,958	0.880691	8,455,476	(5,475,047)	2,980,429	0	2,980,429
27 28		3 8 1	NET OPERATING INCOME	1,579,187	0	1,579,187	0.982917	1,552,209	(151,343)	1,400,866	0	1,400,866
		58										

EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR. (3) (4) FPSC COMPANY JURISDICTIONAL (\$000) (\$000	SCHEDULE C - 4							
Company	ORIDA PI	UBLIC SERVI	DE COMMISSION	EXPLANATION: PROVIDE II IDISDICTIONAL SI	FDABATIONE	ACTORS FOR NET	TYPE OF DATA SHOWN:	
COMPANY JURISDICTIONAL TITLE	MPANY:		OWER & LIGHT COMPANY IDIARIES	OPERATING INCOME FOR THI RECENT HISTORICAL YEAR.	E TEST YEAR.	AND THE MOST	X PROJECTED TEST YEAR ENDED 12/3 X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	4K ENDED 12/31/2013 2/31/2012 DED 12/31/2011
COMPANY COUNT TITLE	CKET N	J. 120015-EI					WITNESS: Kim Ousdahl, Jos	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
REVENUE FROM SALES ACCOUNT TITLE ACCOUNT		(1)	(2)		(3)	(4)	(5)	:
REVENUE FROM SALES 4,186,097 4,186,0	Š Š	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
440 - 446 RETAIL SALES - BASE REVENUES 440 - 446 RETAIL SALES - FRANCHUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - CAPACITY REVENUES 441 - 446 RETAIL SALES - CAPACITY REVENUES 442 - 446 RECOVIC INCENTIVE BEASE RECOVERABLE 443 - CAPACITY SALES - INTERCHO 444 - ALS SALES POR RESAILE - BASE REVENUES 447 CAPACITY SALES - INTERCHO 447 CAPACITY SALES - INTERCHO 447 INTERCHANCE SALES RECOVERABLE 447 CAPACITY SALES - INTERCHO 448 PROVISION FOR RATE REFUNDS - FERC 449 PROVISION FOR RATE REFUNDS - FERC 440 FROM SERVICE REVENUES - INTIAL CONNECTION 440 MISC SERVICE REVENUES - CURRENT INTON PAYMENT 451 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 452 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 453 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 454 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 455 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 456 MISC SERVICE REVENUES - CURRENT DINECKION PENALTY 457 MIS	- 0		REVENUE FROM SALES					
440 - 446 RETAIL SALES - FUEL REVENUES 440 - 446 RETAIL SALES - CONSERVATION REVENUES 440 - 446 RETAIL SALES - COLORANION REVENUES 440 - 446 RETAIL SALES - COLORANION REVENUES 440 - 446 RETAIL SALES - CAPACITY REVENUES 440 - 446 RECOVIC INCENTIVES & PENALTY 440 - 446 CILC INCENTIVES & PENALTY 440 - 446 CILC INCENTIVES OFFSET 441 SALES FOR RESAILE - BASE RECOVERABLE 442 CAPACITY SALES - INTERCHAG. 443 SALES FOR RESAILE - FREE REDUCTION 444 CAPACITY SALES - INTERCHAG. 445 CAPACITY SALES - INTERCHAG. 446 CAPACITY SALES - INTERCHAG. 447 CAPACITY SALES - INTERCHAG. 448 PROVISION FOR PARE REFUNDS - FREC 449 PROVISION FOR PARE REFUNDS - FREC 449 PROVISION FOR PARE REFUNDS - FREC 449 PROVISION FOR PARE REFUNDS - FREC 440 FOR REVENUES 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHISLE ACCTS 451 MISC SERVICE REVENUES - CURRENT DISCONNECTTON 452 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCOUNET - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DISCONNECT - 1583 451 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 451 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 451 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 451 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 451 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 452 MISC SERVICE REVENUES - CURRENT DINEORDER - 1583 451 MISC SERVICE REVENUES - 1584 451 MISC	ا س	440 - 446	RETAIL SALES - BASE REVENUES		4.186.097	4.186.097	1.000000	
440 - 446 RETAIL SALES - FRANCHISE REVENUES 440 - 446 RETAIL SALES - FRANCHISE REVENUES 440 - 446 RETAIL SALES - CONSERVATION REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - STORM RECOVERY REVENUES 440 - 446 RETAIL SALES - CAPACITY REVENUES 440 - 446 RECOVICIC INCENTIVES & PENALTY 440 - 446 CALC NECENTIVES OF STEAT 441 AND RECOVICIC INCENTIVES & PENALTY 442 CAPACITY SALES - INTERCHOLES 443 SALES FOR RESALE - PLOIL REVENUES 444 CAPACITY SALES - INTERCHOLE 445 CAPACITY SALES - INTERCHOLE 446 CAPACITY SALES - INTERCHOLE 447 CAPACITY SALES - INTERCHOLE 448 PROVISION FOR RATE REFUNDS - FPSC 449 PROVISION FOR RATE REFUNDS - FPSC 440 PROVISION FOR RATE REFUNDS - FPSC 441 CAP REVOUS SALES 442 PROVISION FOR RATE REFUNDS - FPSC 443 PROVISION FOR RATE REFUNDS - FPSC 444 PROVISION FOR RATE REFUNDS - FPSC 445 FIELD COLLECTION LATE PAYMENT INTON OTHER ACCTS 446 FIELD COLLECTION LATE PAYMENT INTON OTHER ACCTS 450 FIELD COLLECTION LATE PAYMENT INTON OTHER ACCTS 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 452 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 453 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 454 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 455 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT	4	440 - 446	RETAIL SALES - FUEL REVENUES		3,740,621	3,740,621	1,00000	
440 - 446 RETAIL SALES - CONSERVATION REVENUES 440 - 446 RETAIL SALES - CONSERVATION REVENUES 440 - 446 RETAIL SALES - CHOVIRONMENTAR REVENUES 440 - 446 RETAIL SALES - CID BACKUP REVENUES 440 - 446 RETAIL SALES - CID BACKUP REVENUES 440 - 446 RETAIL SALES - CID BACKUP REVENUES 440 - 446 GROSS RECEIPTS TAX REVENUES 440 - 446 GROSS RECEIPTS TAX REVENUES 440 - 446 CIC INCENTIVES & PENALTY 440 - 446 NON RECOV CIC INCENTIVE & PENALTY 440 - 446 CIC INCENTIVES OFFSET 441 SALES FOR RESALE - BASE REVENUES 442 AND RECOV CIC INCENTIVES 443 CIC INCENTIVES OFFSET 444 CAP REV CIC PRECABLE 447 CAP REV CIC PRECABLE 447 CAP REV CIC PRECABLE 447 CAP REV CIC PRECABLE 448 PROVISION FOR RATE REDUCTION 449 PROVISION FOR RATE REFUNDS - FPSC 440 FIELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 450 FIELD COLLECTION LATE PAYMENT INT ON OTHER ACCTS 451 MISC SERVICE REVENUES - MINTAL CONNECT ACTS 451 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 451 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 452 REVICE REVENUES - RETURNED CUSTOMER CHECKS 453 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 451 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 452 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 453 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PROVISION PENALTY 454 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 455 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 456 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 451 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 452 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 454 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 455 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 456 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 451 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 452 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 454 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT 455 MISC SERVICE REVENUES - CONNECT TO DIVERTOR PAYMENT	S	440 - 446	RETAIL SALES - FRANCHISE REVENUE	IES	443,286	443,286	1,00000	
440 - 446 RETAIL SALES - ENVIRONMENTAL REVENUES 440 - 446 RETAIL SALES - ENVIRONMENTAL REVENUES 440 - 446 RETAIL SALES - CAPACKUP REVENUES 440 - 446 RETAIL SALES - CAPACKUP REVENUES 440 - 446 RETAIL SALES - CAPACKUP REVENUES 440 - 446 GROSS RECEIPTS TAX REVENUES 440 - 446 GROSS RECEIPTS TAX REVENUES 440 - 446 RECOV CILC INCENTIVES & PENALTY 440 - 446 RECOV CILC INCENTIVES & PENALTY 441 SALES FOR RESALE - BASE REVENUES 442 - 446 RECOV CILC INCENTIVES 443 SALES FOR RESALE - BASE REVENUES 444 SALES FOR RESALE - LEIL REVENUES 445 CAP REV CAP REVENUES 446 CAP REV CAP REVENUES 447 CAP REV CAP REVENUES 448 CAPACITY SALES FINTERCHÓ 449 RECONOMY SALES FPSC 440 - 446 REVINON CONOMY SALES FPSC 441 TIRECHANDE SALES RECOVERABLE 442 CAP REV NOT CCR-PSC 1990 RATE REDUCTION 443 REVINISTE CHANDS - FRSC 444 TIRECHANDS - FRSC 445 FROVISION FOR RATE REFUNDS - FRSC 446 FROVISION FOR RATE REFUNDS - FRSC 447 REVENUE FROM SALES 448 FROVISION FOR RATE REFUNDS - FRSC 449 FROVISION FOR RATE REFUNDS - FRSC 440 FRELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 450 FRELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 451 MISC SERVICE REVENUES - CONNECT FORMS 452 MISC SERVICE REVENUES - CONNECT FORMS 453 MISC SERVICE REVENUES - CONNECT FORMS 454 MISC SERVICE REVENUES - CONNECT FORMS 455 MISC SERVICE REVENUES - CORNECT FORMS 456 MISC SERVICE REVENUES - CURNECT FORMS 457 MISC SERVICE REVENUES - CURNECT FORMS 458 MISC SERVICE REVENUES - CURNECT FORMS 459 MISC SERVICE REVENUES - CURNECT FORMS 451 MISC SERVICE REVENUES - CURNECT FORMS 451 MISC SERVICE REVENUES - CURNECT FORMS 451 MISC SERVICE REVENUES - CURNECT FORMS 452 MISC SERVICE REVENUES - CURNECT FORMS 454 MISC SERVICE REVENUES - CURNECT FORMS 455 MISC SERVICE REVENUES - CORNECT FORMS 451 MISC SERVICE REVENUES - CURNECT FORMS 452 MISC SERVICE REVENUES - CURNECT FORMS 453 MISC SERVICE REVENUES - CURNECT FORMS 454 MISC SERVICE REVENUES - CORNECT FORMS 455 MISC SERVICE REVENUES - CORNECT FORMS 456 MISC SERVICE REVENUES - CORNECT FORMS 457 MISC SERV	9	440 - 446	RETAIL SALES - CONSERVATION REV	FINUES	220,402	220,402	1.000000	
440 - 446 RETALI SALES - STORM RECOVERY REVENUES 102,091 102,091 440 - 446 RETALI SALES - CAPACITY REVENUES 709,499 709,499 440 - 446 RETALI SALES - CAPACITY REVENUES 709,499 709,499 440 - 446 RECOV CILC INCENTIVES & PENALTY 34,875 32,522 232,522 440 - 446 RECOV CILC INCENTIVES & PENALTY 34,875 34,875 34,875 440 - 446 ROND RECOV CILC INCENTIVES OFFER 57,850 96,227 96,230 40 - 446 NON RECOVOR CILC INCENTIVES OFFER 57,850 96,230 96,230 40 - 446 CILC INCENTIVES OFFER 57,860 96,340 96,230 40 - 446 NON RECOVORRABLE 29,699 29,340 96,230 47 CAP REV CCR-FPSC 1990 RATE REDUCTION 1,576 1,576 1,546 47 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 0 47 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 0 48 FORESTEED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 0<	7	440 - 446	RETAIL SALES - ENVIRONMENTAL RE	VENUES	173,080	173,080	1.000000	
440 - 446 RETAIL SALES - OIL BACKTY REVENUES 709,499 709,499 440 - 446 RETAIL SALES - OIL BACKTY REVENUES 232,522 232,522 440 - 446 RETAIL SALES - CAPACITY REVENUES 232,522 232,522 440 - 446 RECOY CILC INCENTIVE 34,875 34,875 440 - 446 NON RECOY CILC INCENTIVE 34,875 34,875 440 - 446 NON RECOY CILC INCENTIVE 34,875 34,875 447 SALES FOR RESALE - BASE REVENUES 57,850 0 447 SALES FOR RESALE - FUEL REVENUES 29,340 0 447 CAP REV CCR-FPSC 1990 RATE REDUCTION 1,576 1,545 447 CAP REV CCR-FPSC 1990 RATE REDUCTION 0 0 447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 9,995,221 9,8	œ	440 - 446	RETAIL SALES - STORM RECOVERY R	REVENUES	102,091	102,091	1.000000	
440 - 446 RETAIL SALES. CAPACITY REVENUES 709,499 709,699 <	6	440 - 446	RETAIL SALES - OIL BACKUP REVENU		0	0	0.00000	
440 -446 GROSS RECEIPT XX REVENULES 232,522 24,47 440 -446 RECOV CILC INCENTIVES & PENALTY (34,875) (34,875) (34,875) 440 -446 RECOV CILC INCENTIVES 8,4875 (34,875) (34,875) 440 -446 RECOV CILC INCENTIVES 8,4875 (34,875) (34,875) 447 SALES FOR RESALE - BASE REVENUES 89,227 0 0 447 CAP RESALE - FUEL REVENUES 29,669 29,340 0 447 CAP REV CRA-FRO 1990 RATE REDUCTION 1,576 1,545 0 0 447 CAP REV OR CRA-FRO 1990 RATE REDUCTION 0 0 0 0 0 0 447 CAP REV NOT CCR-PSC 1990 RATE REDUCTION 0 <td< td=""><td>10</td><td>440 - 446</td><td>RETAIL SALES - CAPACITY REVENUES</td><td>S</td><td>709,499</td><td>709,499</td><td>1.000000</td><td></td></td<>	10	440 - 446	RETAIL SALES - CAPACITY REVENUES	S	709,499	709,499	1.000000	
440 - 446 RECOV CILC INCENTIVES & PENALTY 440 - 446 NON RECOV CILC INCENTIVES OFFSET 47 SALES FOR RESALE - BASE REVENUES 47 SALES FOR RESALE - BASE REVENUES 47 SALES FOR RESALE - ULE REVENUES 48,27 0,0 C 47 CAP REV CR-PSC 1990 RATE REDUCTION 47 CAP REV NOT CCR-PSC 1990 RATE REDUCTION 48 PROVISION FOR RATE REFUNDS - FERC 49 PROVISION FOR RATE REFUNDS - FOR THIRD COUNTS - LATE PAYMENT INT ON OTHER ACCTS 50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 51 FIELD COLLECTION LATE PAYMENT CAP REVER A STANDARD A STAND	=	440 - 446	GROSS RECEIPTS TAX REVENUES		232,522	232,522	1.000000	
440 - 446 NOW RECOV CLC INCENTIVE 34,875 30,00 440 - 446 NOW RECOV CLC INCENTIVE 34,875 34,875 440 - 446 SALES FOR RESALE - BASE REVENUES 57,850 0 47 SALES FOR RESALE - FUEL REVENUES 98,227 0 47 SALES FOR RESALE - FUEL REVENUES 29,669 29,340 47 CAP REV COR-FPSC 1990 RATE REDUCTION 1,546 1,546 47 CAP REV COR-FPSC 1990 RATE REDUCTION 0 0 47 CAP REV NOT COR-FPSC 1990 RATE REDUCTION 0 0 47 CAP REV NOT COR-FPSC 1990 RATE REDUCTION 0 0 49 PROVISION FOR RATE REFUNDS - FPSC 0 0 49 PROVISION FOR REVENUES 6 0 A49 PROVISION FOR REVENUES 6 0 A49 PROVISION FOR REVENUES A 0 A49 PROVISION FOR REVENUES A 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT IN	17	440 - 446	RECOV CILC INCENTIVES & PENALTY		(34,875)	(34,875)	1.000000	
447 SALES FOR RESALE - BASE REVENUES 47 SALES FOR RESALE - FUEL REVENUES 47 SALES FOR RESALE - FUEL REVENUES 47 SALES FOR RESALE - FUEL REVENUES 47 CAPACITY SALES RECOVERABLE 47 CAPACITY SALES - INTERCHA 47 CAPACITY SALES - INTERCHG 47 CAPACITY SALES - INTERCHG 47 CAPACITY SALES FPSC 48 CAPACITY SALES FPSC 49 PROVISION FOR RATE REDUCTION 49 PROVISION FOR RATE REFUNDS - FERC 49 PROVISION FOR RATE REFUNDS - FPSC 49 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDS - FPSC 41 CAPACITY 42 PROVISION FOR RATE REFUNDS - FPSC 43 PROVISION FOR RATE REFUNDS - FPSC 44 PROVISION FOR RATE REFUNDS - FPSC 45 PROVISION FOR RATE REFUNDS - FPSC 46 PROVISION FOR RATE REFUNDS - FPSC 47 PROVISION FOR RATE REFUNDS - FPSC 48 PROVISION FOR RATE REFUNDS - FPSC 49 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDES - CONNECTION AND PAYMENT TABLE AN	£ ;	440 - 446	NON RECOVICILO INCENTIVE		0 10	0 50	0.00000	
A47 SALES FOR RESALE - FUEL REVENUES 47 NITERCHANGE SALES RECOVERABLE 44 CAP REV CGR-PSC 1990 RATE REDUCTION 44 CAP REV CGR-PSC 1990 RATE REDUCTION 44 CAPACITY SALES INTERCHG - 45 CAPACITY SALES INTERCHG - 46 CAPACITY SALES INTERCHG - 47 CAP REV CGR-PSC 1990 RATE REDUCTION 48 PROVISION FOR RATE REFUNDS - FPSC 49 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDS - FPSC 40 PROVISION FOR RATE REFUNDS - FPSC 41 CAP REVENUE REVENUES 42 PROVISION FOR RATE REFUNDS - FPSC 43 PROVISION FOR RATE REFUNDS - FPSC 44 PROVISION FOR RATE REFUNDS - FPSC 45 PROVISION FOR RATE REFUNDS - FPSC 46 FIELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 46 FIELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 46 FIELD COLLECTION LATE PAYMENT INT ON WHSLE ACCTS 47 FIELD COLLECTION LATE PAYMENT CHARGES 48 FIELD COLLECTION LATE PAYMENT CHARGES 48 FIELD COLLECTION LATE PAYMENT ON PAYMENT 48 FIELD COLLECTION LATE PAYMENT CONNECT AFTER NON PAYMENT 48 FIELD COLLECTION LATE PAYMENT CHARGES 49 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 46 MISC SERVICE REVENUES - CONNECT VIOLENCE CHECKS 46 MISC SERVICE REVENUES - CONNECT VIOLENCE CHECKS 46 FIELD COLLECTION LATE PAYMENT DIVERSION PENALTY 48 FIELD COLLECTION LATE PAYMENT DIVERSION FIELD LATE PAYMENT LATE PAYMENT LATE PAYMENT LATE PAYMENT LATE PAYMEN	4 t	440 - 446	CILC INCENTIVES OFFISET SAFES FOR RESALE - BASE REVENTE	ς. L	34,675	34,8/5	1.000000	
INTERCHANGE SALES RECOVERABLE 29,989 29,340 A7 CAP REV CCR-FPSC 1990 RATE REDUCTION 1,576 1,545 A7 CAPACITY SALES - INTERCHG -	. 4	447	SALES FOR RESALE - FUEL REVENUE	N (2)	98 227		000000	
47 CAP REV CCR-FPSC 1990 RATE REDUCTION 1,576 1,545 47 CAPACITY SALES - INTERCHG- 1,546 1,545 47 CAPACITY SALES - INTERCHG- 0 0 447 CAPACITY SALES - INTERCHG- 0 0 447 CAPACITY SALES - INTERCHGG- 0 0 447 CAPACITY SALES - INTERCHGG- 0 0 449 PROVISION FOR RATE REFUNDS - FERC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 9,838,484 0 A99 PROVISION FOR RATE REFUNDS - FPSC 9,838,484 0 A99 PROVISION FOR RATE REFUNDS - FPSC 9,995,221 9,838,484 OTHER OPER REVENUES ATTAL PAYMENT INT ON WHSLE ACCTS 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 33,587 485 A51 MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT 7,184 7,184 A51 MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS 4,661 4,661 A51 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,863	12	447	INTERCHANGE SALES RECOVERABLE) u	29,969	29.340	0.979022	
447 CAPACITY SALES - INTERCHG - 1,576 1,545 1,545 1,546 1,545 1,545 1,545 1,546 1,545 1,545 0 <t< td=""><td>. 82</td><td>447</td><td>CAP REV CCR-FPSC 1990 RATE REDU</td><td>JCTION</td><td>0</td><td>0</td><td>0.00000</td><td></td></t<>	. 82	447	CAP REV CCR-FPSC 1990 RATE REDU	JCTION	0	0	0.00000	
447 20% OF GAIN ON ECONOMY SALES FPSC 0 0 447 INTERCHANGE SALES NON RECOVERABLE 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 A49 PROVISION FOR RATE REFUNDS - FPSC 0 0 A50 REVENUE FROM SALES 0 0 OTHER OPER REVENUES CATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 33,587 485 450 FIELD COLLECTION LATE PAYMENT ON OTHER ACCTS 33,587 485 451 MISC SERVICE REVENUES - RECONNECT / DISCONNECT 1,661 4,661 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 4,661 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853	6	447	CAPACITY SALES - INTERCHG -		1.576	1.545	0.980139	
47 INTERCHANGE SALES NON RECOVERABLE 0 0 447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 A50 REVENUE FROM SALES 0 0 OTHER OPER REVENUES COTHER OPER REVENUES 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 A50 FIELD COLLECTION LATE PAYMENT ON OTHER ACCTS 33,587 485 A51 MISC SERVICE REVENUES - RECONNECT / DISCONNECT NON PAYMENT 7,184 7,184 A51 MISC SERVICE REVENUES - CONNECT / DISCONNECT A 6661 4,661 4,661 A51 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 A51 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853	20	447	20% OF GAIN ON ECONOMY SALES FI	PSC	0	0	0.000000	
447 CAP REV NOT CCR-FPSC 1990 RATE REDUCTION 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 A50 REVENUE FROM SALES 0 0 OTHER OPER REVENUES 0 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 33,587 485 485 450 FIELD COLLECTION LATE PAYMENT GONNECTION 7,184 7,184 7,184 451 MISC SERVICE REVENUES - RECONNECT / DISCONNECT 1,853 1,853 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	21	447	INTERCHANGE SALES NON RECOVER	RABLE	0	0	0.000000	
449 PROVISION FOR RATE REFUNDS - FPSC 0 0 449 PROVISION FOR RATE REFUNDS - FPSC 0 0 0 A49 PROVISION FOR RATE REFUNDS - FPSC 0 0 0 0 PROVISION FOR REVENUES 0 0 0 0 0 0 A50 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 </td <td>22</td> <td>447</td> <td>CAP REV NOT CCR-FPSC 1990 RATE I</td> <td>REDUCTION</td> <td>0</td> <td>0</td> <td>0.00000</td> <td></td>	22	447	CAP REV NOT CCR-FPSC 1990 RATE I	REDUCTION	0	0	0.00000	
## PROVISION FOR RATE REFUNDS - FPSC ### PROVISION FOR RATE REFUNDS - FPSC ### PROVISION FOR RATE REFUNDS - FPSC ### PAYMENT INT ON WHSLE ACCTS ### PAYMENT INT ON WHSLE ACCTS ### PAYMENT INT ON WHSLE ACCTS ### PAYMENT INT ON OTHER ACCTS ### PAYMENT INT ON OTHER ACCTS ### PAYMENT ON OTHER AC	23	449	PROVISION FOR RATE REFUNDS - FE	FRC	0	0	0.000000	
REVENUE FROM SALES 9,995,221 9,838,484 OTHER OPER REVENUES 0 0 0	24	449	PROVISION FOR RATE REFUNDS - FP.	၁၃၀	0	0	0.000000	
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 33,587 451 MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT / DISCONNECT 15,612 15,612 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 4,661 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	25		REVENUE FROM SALES		9,995,221	9,838,484	0.984319	
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 33,587 451 MISC SERVICE REVENUES - INITIAL CONNECTION 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 15,612 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	27		OTHER OPER REVENUES					
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON WHSLE ACCTS 0 0 450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 485 451 MISC SERVICE REVENUES - INITIAL CONNECTION 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 15,612 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	28							
450 FORFEITED DISCOUNTS - LATE PAYMENT INT ON OTHER ACCTS 0 0 450 FIELD COLLECTION LATE PAYMENT CHARGES 33,587 485 451 MISC SERVICE REVENUES - INITIAL CONNECTION 485 485 451 MISC SERVICE REVENUES - CONNECT AFTER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT DISCONNECT (4,661 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853	58	450	FORFEITED DISCOUNTS - LATE PAYM	MENT INT ON WHSLE ACCTS	0	0	0.00000	
450 FIELD CULLECTION LATE PAYMENT CHARGES 33,587 33,587 451 MISC SERVICE REVENUES - RECONNECT PATER NON PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT PISCONNECT	္က ႏ	450	FORFEITED DISCOUNTS - LATE PAYM	MENT INT ON OTHER ACCTS	0	0 10	0.00000	
451 MISC SERVICE REVENUES - RATION FOR PAYMENT 7,184 7,184 451 MISC SERVICE REVENUES - CONNECT 15,612 15,612 451 MISC SERVICE REVENUES - CONNECT 4,661 4,661 451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	<u>د</u> د	004	MISC SERVICE DEVENIES INITIAL C	CHARGES	33,587	33,58	1.500000	
451 MISC SERVICE REVENUES - CECONNECT / DISCONNECT / 184 7, 184 1, 1853 1, 184 1, 1853 1, 184 1, 1853	7 6	457	MISC SERVICE REVENUES - INITIAL C	CONTROL FOR DAYAGEST	1 400	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1.00000	
451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853	? ?	164	MISC SERVICE REVENUES - RECONN	TODOONINGOT	104	40,104	1.000000	
451 MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY 1,853 1,853 1,853	\$ 5	<u>.</u>	MISC SERVICE REVENUES - COINNEC	TO CHOCONNECT	710'01	710'61	1,00000	
MISC SERVICE REVENUES - CONTREM DIVERSITY OF THE SERVICE SERVI	ç, ç	457 154	MISC SERVICE REVENUES - RELORNI	IED COSTOMER CHECKS	4,667	4,661	1.00000	
	37	- - -	MISC SERVICE REVENUES - CORREIN		cco'-	1,000	000000.1	
38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	38	NOTES: TC	TAL MAY NOT ADD DUE TO ROUNDING	ເກົ				
	,	CLIDDOCT	NG SCHEDIII ES: C.22 C.21 C.20 C.10					0 0 1 1 1 1 1

TOPE CO DATE SERVICE COMMISSION PETOLNICE JUNES CONTROL PETOLNICE JUNES CONTROL	֓֞֝֟֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֡֓֓֡֓֡֓֓֓֓֡֓֡֓֡֓							0
Comparison	SIDA P.	UBLIC SERVI	SE COMMISSION	EXPLANATION: DECAMPE II DISDICTIONAL SEP	ADATION E	I .		
ACCOUNT TITLE	COMPANY:		OWER & LIGHT COMPANY DIARIES	OPERATING INCOME FOR THE T RECENT HISTORICAL YEAR.	EST YEAR	AND THE MOST	PROJECTED TEST YEAR ENDED PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/	12/31/2013 2011
10 10 10 10 10 10 10 10	KET N	O. 120015-EI				-	VITNESS: Kim Ousdahl, Joseph A. End	der, Robert E. Ba
MISC SERVICE REVENUES - OTHER BILLINGS	1	(1)	(2)		(3)	(4)	(5)	
451 MISC SERVICE REVENUES - OTHER BILLINGS 454 REAT FROM ELECTRIC REVENUES - CHERR BILLINGS 454 REAT FROM ELECTRIC PROPERTY - ELI USE & PLT IN SERV & STORA- 454 REAT FROM ELECTRIC PROPERTY - ELI USE & PLT IN SERV & STORA- 454 REAT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA- 454 REAT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA- 455 OTH ELECTRIC REVENUES - FPLE IND 456 OTH ELECTRIC REVENUES - TRANSMISSION 456 OTH ELECTRIC REVENUES - RENGLE DEMAND (LONG-TERM F 456 OTH ELECTRIC REVENUES - RENGLE DEMAND (LONG-TERM F 456 OTH ELECTRIC REVENUES - RENGLES REACTINE & VOLT 456 OTH ELECTRIC REVENUES - LENGY ALDIT FEE RESIDENT ECCR 456 OTH ELECTRIC REVENUES - LENGY ALDIT FEE RESIDENT ECCR 456 OTH ELECTRIC REVENUES - LENGY ALDIT FEE RESIDENT ECCR 456 OTH ELECTRIC REVENUES - LENGY ALDIT FEE RESIDENT ECCR 456 OTH ELECTRIC REVENUES - LONG-TERM F 457 OTH ELECTRIC REVENUES - LONG-TERM F 458 OTH ELECTRIC REVENUES - LONG-TERM F 459 OTH ELECTRIC REVENUES - LONG-TERM F 450 OTH ELECTRIC REVENUES - LONG-TERM F 450 OTH ELECTRIC REVENUES - LONG-TERM F 450 OTH ELECTRIC REVENUES - LONG-TERM F 451 OTH ELECTRIC REVENUES - LONG-TERM F 452 OTH ELECTRIC REVENUES - LONG-TERM F 453 OTH ELECTRIC REVENUES - LONG-TERM F 454 OTH ELECTRIC REVENUES - LONG-TERM F 455 OTH ELECTRIC REVENUES - SOFF REPROPERCE - COR 456 OTH ELECTRIC REVENUES - DEF REG ASSESS F 456 OTH ELECTRIC REVENUES - DEF REG ASSESS F 457 OTH ELECTRIC REVENUES - DEF REG ASSESS F 458 OTH ELECTRIC REVENUES - DEF REG ASSESS F 458 OTH ELECTRIC REVENUES - DEF REG ASSESS F 456 OTH ELECTRIC REVENUES - DEF REG ASSESS F 456 OTH ELECTRIC REVENUES - DEF REG ASSESS F 457 OTH ELECTRIC REVENUES - DEF REG ASSESS F 458 OTH ELECTRIC REVENUES - DEF REG ASSESS F 458 OTH ELECTRIC REVENUES - DEF REG ASSESS F 459 OTH ELECTRIC REVENUES - DEF REG ASSESS F 450 OTH ELECTRIC REVENUES - DEF REG ASSESS F 450 OTH ELECTRIC REVENUES - DEF REG ASSESS F 450 OTH ELECTRIC REVENUE	Š Š	NO.	ACCOUNT TITLE	Ü	COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
## RENT FROM ELECTRIC PROPERTY - CENTRAL STATE AND 10,387 (1938)	٠ - ا	451	MISC SERVICE REVENUES - OTHER BILL	LINGS CAUCHE OTHER	2,554	2,554	1.000000	
454 RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORA 3,430 3,359 456 OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED 0 456 OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED 0 457 OTH ELECTRIC REVENUES - PRODUCTION PLANT RELATED 0 458 OTH ELECTRIC REVENUES - PRONUCTION PLANT RELATED 0 459 OTH ELECTRIC REVENUES - PRANS SERVICE DEMAND (CNIG-TERM F 35,801 0 450 OTH ELECTRIC REVENUES - TRANS SERVICE DEMAND (CNIG-TERM F 36,801 0 450 OTH ELECTRIC REVENUES - TRANS SERVICE DEMAND (CNIG-TERM F 36,801 0 450 OTH ELECTRIC REVENUES - NAPIOLESALE DISTRIBUTION WHEELING 149 149 450 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING 149 149 450 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING 149 149 450 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING 149 149 450 OTH ELECTRIC REVENUES - WINCHOND F RESIDENT ECCR 0 450 OTH ELECTRIC REVENUES - WINCHOND F REPRODUES - PSC 2 450 OTH ELECTRIC REVENUES - WINCHOND F REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - WINCHER REVENUE - FCR 0 450 OTH ELECTRIC REVENUES - WINCHER REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - WINGLING REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - WINGLING REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED DUEL FROM REVENUES - FPSC 0 450 OTH ELECTRIC REVENUES - DEFERRED	ا س	454	RENT FROM ELECTRIC PROPERTY - GE	ENERAL	10.887	10.885	0.999852	
454 RENT FROM ELECTRIC REVENUES. PRODUCTION PLANT RELATED 456 OTH ELECTRIC REVENUES. PRODUCTION PLANT RELATED 457 OTH ELECTRIC REVENUES. PRODUCTION PLANT RELATED 458 OTH ELECTRIC REVENUES. PROBLESALE 459 OTH ELECTRIC REVENUES. PROBLESALE 450 OTH ELECTRIC REVENUES. ANNOLLEARY SERVICE DEMANO (LONG-TERM 3822 450 OTH ELECTRIC REVENUES. ANNOLLEARY SERVICE DEMANO (LONG-TERM 3822 450 OTH ELECTRIC REVENUES. ANNOLLEARY SERVICES (REG. SPINNING & 1,882 450 OTH ELECTRIC REVENUES. ANNOLLEARY SERVICES (REG. SPINNING & 1,882 450 OTH ELECTRIC REVENUES. ANNOLLEARY SERVICES (REG. SPINNING & 1,892 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY AUDIT FEE RESIDENT ECCR 450 OTH ELECTRIC REVENUES. ENERGY ECOVERIES PSL 2 451 OTH ELECTRIC REVENUES. ENERGY ECOVERIES PSL 2 452 OTH ELECTRIC REVENUES. ENERGY ECOVERIES PSC 2 453 OTH ELECTRIC REVENUES. ENERGY ECOVERIES PSC 2 454 OTH ELECTRIC REVENUES. OTHER REVENUES. FEE OTH ELECTRIC REVENUES. OTH	4	454	RENT FROM ELECTRIC PROPERTY - FL	JT USE & PLT IN SERV & STORA	3,430	3,359	0.979383	
456 OTH ELECTRIC REVENUES - FRUE NED 457 OTH ELECTRIC REVENUES - FRUE NED 458 OTH ELECTRIC REVENUES - FRUE NED 459 OTH ELECTRIC REVENUES - TRANS SERVICE DEMAND (LONG-TERM F 450 OTH ELECTRIC REVENUES - TRANS SERVICE DEMAND (LONG-TERM F 450 OTH ELECTRIC REVENUES - TRANS SERVICE DEMAND (SACTIVER M 450 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG SPINNING & 1,882 1,843 1,843 1,844 1,845 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG SPINNING & 1,882 1,843 1,845 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE CHARGE RECOVERIES PSL 2 450 OTH ELECTRIC REVENUES - LOSE REVENUES - FPSC 23,210 2,000 0 450 OTH ELECTRIC REVENUES - LOSE REG ASSESS FEE - COR 0 450 OTH ELECTRIC REVENUES - LOSE REG ASSESS FEE - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED CAPACITY REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELECTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELCTRIC REVENUES - DEFRRED FOR REVENUES - COR 0 450 OTH ELCCTRIC REVENUES - COR 0 45	s cu	454	RENT FROM ELECTRIC PROPERTY - PC	OLE ATTACHMENTS	29,209	29,209	1.000000	
456 OTH ELECTRIC REVENUES - WHOLESALE 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & 1,882 1,843 1 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & 1,882 1,843 1 456 OTH ELECTRIC REVENUES - MISCALE BISTREADION WHEELING TO THE LECTRIC REVENUES - MISCALE BISTREADION WHEELING TO THE LECTRIC REVENUES - LORGY AUDIT FEE RESIDENT ECCR OTH ELECTRIC REVENUES - LORGY AUDIT FEE RESIDENT ECCR OTH ELECTRIC REVENUES - OTHER REVENUE - FOR TO THE LECTRIC REVENUES - OTHER REVENUE - FOR TO THE LECTRIC REVENUES - OTHER REVENUE - FOR TO THE LECTRIC REVENUES - OTHER RECROALES REFERSOR OF ASSESS FEE - OBFORT RECROALES - OTHER RECROALES - ECCR TO THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEF REG ASSESS FEE - COR THE LECTRIC REVENUES - DEFERRED FUEL FROR REVENUES - OTHER CORD RECORD REVENUES - DEFERRED FUEL FROR REVENUES - DEFERRED FUEL FOR REVENUES - DEFERRED FUEL FOR REVENUES - DEFERRED FUEL FOR REVENUES - DEFERRED FUEL FUEL FOR REVEN	٥٨	456 456	OTH FLECTRIC REVENUES - PRODUCT	ION PLANI RELATED	5 C	5 C	0.00000	
456 OTH ELECTRIC REVENUES - TRANSMISSION 0 456 OTH ELECTRIC REVENUES - DEF RRY STORM SECURITIZATION 0 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM 3,522 3,421 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM 3,522 1,433 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG SPINMING & VOLT 0 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG SPINMING & 1,882 1,483 456 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING CRR 0 456 OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2 2,709 22,709 456 OTH ELECTRIC REVENUES - BININGOMENTAL - ECR C 0 0 456 OTH ELECTRIC REVENUES - BININGOMENTAL - ECR C 0 0 456 OTH ELECTRIC REVENUES - BININGOMENTAL - ECR C 0 0 456 OTH ELECTRIC REVENUES - OTHER REVENUES - FRC C 0 0 456 OTH ELECTRIC REVENUES - UNBILLED REVENUES - FRC C 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR 0 0 456	- ∞	456 654	OTH ELECTRIC REVENUES - WHOLESA	I.E.		0	0.00000	
456 OTH ELECTRIC REVENUES - DEF REY STORM SECURITIZATION 0 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM F. 35,801 0 456 OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (CHOR-TERM F. 3,822 3,421 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLT I 1,882 1,843 456 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING IS OTH ELECTRIC REVENUES - RERESTING NEW SPECOVERIES PSL 2 0 0 456 OTH ELECTRIC REVENUES - SERVIRO BAND F. ECRC - DOTH ELECTRIC REVENUES - SERVIRO BAND F. FERC - DOTH ELECTRIC REVENUES - CTHER REVENUE - FOR C. DOTH ELECTRIC REVENUES - OTH ELECTRIC REVENUES - CHARGE RESTING REVENUES - FERC C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAR C. DOTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES - DOTH ELECTRIC REVENUES - DEFERRED FUEL FRACE REVENUES -	თ	456		NOISS	0	0	0.00000	
456 OTH ELECTRIC REVENUES. TRANS. SERVICE DEMAND (SHORT-TERM 38.201 0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	9 :	456	OTH ELECTRIC REVENUES - DEF REV	STORM SECURITIZATION	0	0	0.00000	
456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOIT 646) 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOIT 646) 456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOIT 646) 456 OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	-	456 456	OTH ELECTRIC REVENUES - TRANS. SE	ERVICE DEMAND (LONG-TERM F EDVICE DEMAND (SHODT-TERM	35,801	3 421	0.000000	
456 OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & 1,882 1,843 456 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING 149 149 456 OTH ELECTRIC REVENUES - SECHARGE RECOVERIES PSL 2 22,709 22,709 456 OTH ELECTRIC REVENUES - MISC 22,709 22,709 456 OTH ELECTRIC REVENUES - OTHER REVENUE - FPSC 0 0 456 OTH ELECTRIC REVENUES - OTHER REVENUES - FPSC 23,210 0 456 OTH ELECTRIC REVENUES - OTHER REVENUES - FPSC 23,210 0 456 OTH ELECTRIC REVENUES - OFFERRED CAPACITY REVENUES - OFFERRED CAPACITY REVENUES - OFFERRED CAPACITY REVENUES - OTHER CAPACITY REVENUES - OFFER CAPACITY REVENUES - OFFER CAPACITY REVENUES - OTHER CAPACITY REVENUES - OFFER CAPACITY REVENUES - OTHER CAPAC	i €	4. 56	OTH ELECTRIC REVENUES - ANCILLAR	Y SERVICES (REACTIVE & VOLT	3,0 22	0.44,0	0.00000	
456 OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING 149 <	4.	456	OTH ELECTRIC REVENUES - ANCILLAR	Y SERVICES (REG, SPINNING &	1,882	1,843	0.979654	
456 OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2 456 OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2 456 OTH ELECTRIC REVENUES - OTHER REVENUE - FCR - 0 456 OTH ELECTRIC REVENUES - OTHER REVENUE - FCR - 0 456 OTH ELECTRIC REVENUES - OTHER REVENUES - FPSC - 23,210 456 OTH ELECTRIC REVENUES - OTHER REVENUES - FREC - 410 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - COR - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - DEFERRED FORE REVENUES - 0 456 OTH ELECTRIC REVENUES - 0 457 OTH ELECTRIC REVENUES - 0 458 OTH ELECTRIC REVENUES - 0 459 OTH ELECTRIC REVENUES - 0 450 OTH ELECTRIC REVENUES - 0 450 OTH ELECTRIC REV	ن ت	456	ELECTRIC REVENUES	ALE DISTRIBUTION WHEELING	149	149	1.000000	
456 OTH ELECTRIC REVENUES - MISC 22,709 22,709 456 OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC - 0 0 0 456 OTH ELECTRIC REVENUES - OTHER REVENUE - FCR - 0 0 0 456 OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC - 410 0 0 456 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - GOTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL - 0 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES - 0 0 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES - 0 0 0 0 456 <t< td=""><td>2 2</td><td>4 4 4 5 6 6 4 5 6 6 4 5 6 6 6 6</td><td>OTH ELECTRIC REVENUES - ENERGY A</td><td>ACOIL FEE RESIDENT ECCR RGE RECOVERIES PSL 2</td><td>9 0</td><td></td><td>0.00000</td><td></td></t<>	2 2	4 4 4 5 6 6 4 5 6 6 4 5 6 6 6 6	OTH ELECTRIC REVENUES - ENERGY A	ACOIL FEE RESIDENT ECCR RGE RECOVERIES PSL 2	9 0		0.00000	
456 OTH ELECTRIC REVENUES - ENVIRONMENTAL - ECRC - 0 0 456 OTH ELECTRIC REVENUES - OTHER REVENUE - FCR 0 0 456 OTH ELECTRIC REVENUES - UBBILLED REVENUES - FERC 410 0 456 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 <td>. ∞</td> <td>456</td> <td>OTH ELECTRIC REVENUES - MISC</td> <td></td> <td>22,709</td> <td>22,709</td> <td>1.000000</td> <td></td>	. ∞	456	OTH ELECTRIC REVENUES - MISC		22,709	22,709	1.000000	
456 OTH ELECTRIC REVENUES - OTHER REVENUE - FCR 0 456 OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC 23,210 456 OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC 410 456 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 456 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0<	19	456	OTH ELECTRIC REVENUES - ENVIRONA	MENTAL - ECRC -		0	0.000000	
456 OTH ELECTRIC REVENUES - FFSC	25	456 31	-OTHER R	EVENUE - FCR	0 27	0	0.000000	
456 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES - FERC 410 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- c	4 4 5 4 6 4	- ONBILLEL - NET MET!	REVENUES - FPSC	012,62	U12,82	0.00000	
456 OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - FUEL 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 6 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 10,163 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0	3 2	456 856	OTH ELECTRIC REVENUES - UNBILLED	REVENUES - FERC	410		0.00000	
456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 10,163 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0	75	456	OTH ELECTRIC REVENUES - DEFERRE	D CAPACITY REVENUES		0	0.00000	
456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - OBF 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRP 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CRP 0 0 456 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 10,163 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FROC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0	25	456	OTH ELECTRIC REVENUES - DEF REG /	ASSESS FEE - FUEL	0	0	0.00000	
456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECCR 0 0 456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FROR REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0	56	456	ELECTRIC REVENUES	ASSESS FEE - OBF	0	0	0.00000	
456 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - CAP 0 0 456 OTH ELECTRIC REVENUES - DEFERRED OBF REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES (1,284) (1,284) 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 6 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0	27	456	ELECTRIC REVENUES	ASSESS FEE - ECCR	0	0	0.00000	
436 OTH ELECTRIC REVENUES - DEF REG ASSESS FEE - ECRC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 29	456 170		ASSESS FEE - CAP	0	0	0.00000	
456 OTH ELECTRIC REVENUES - DEFERRED ECCR REVENUES (1,284) (1,284) 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 0 0 0 0 0 0 0	8 CE	4 50 4 56	OTH FLECTRIC REVENUES - DEFERRED	ASSESS FEE - ECAC D OBE REVENIES	.	9 6	0.00000	
456 OTH ELECTRIC REVENUES - DEFERRED FUEL FERC REVENUES 0 0 0 4 456 OTH ELECTRIC REVENUES - 0 10,163 10,163 10,163 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3 :	456	OTH ELECTRIC REVENUES - DEFERRE	D ECCR REVENUES	(1,284)	(1,284)	1.000000	
456 OTH ELECTRIC REVENUES - DEFERRED ECRC REVENUES 10,163 10,163 456 OTH ELECTRIC REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32	456	- DEFERRE	D FUEL FERC REVENUES	0	0	0.00000	
436 OTHER OPER REVENUES - DEFERRED FUEL FPSC REVENUES 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33	456	- DEFERRE	D ECRC REVENUES	10,163	10,163	1.000000	
OTHER OPER REVENUES 169,202	4 5	406	- DEFERRE	D FUEL FPSC REVENUES —	ה מ	0	0.00000	
	55		OTHER OPER REVENUES		205,923	169,202	0.821675	
	34							

EXPLANATION: EXPL		COME
POWER & LIGHT COMPANY SIDIARIES (2) (3) (3) TOTAL OPER REVENUES STEAM POWER - OPERATION SUPERVISION & ENGINEERING STEAM POWER - OPERATION SUPERVISION & ENGINEERING STEAM POWER - LIECTRIC EXPENSES STEAM POWER - LIECTRIC EXPENSES STEAM POWER - ELECTRIC EXPENSES STEAM POWER - ELECTRIC EXPENSES STEAM POWER - ELECTRIC EXPENSES STEAM POWER - MISC STEAM EXPENSES - 2,570 STEAM POWER - MISC STEAM EXPENSES - 6,519 STEAM POWER - MISC STEAM FOWER EXPENSES - 6,519 STEAM POWER - MISC STEAM FOWER EXPENSES - 6,510 STEAM POWER - MISC STEAM FOWER - ELECTRIC EXPENSES - 6,510 STEAM POWER - MISC STEAM FOWER - ELECTRIC EXPENSES - 6,510 STEAM POWER - MAINTENANCE OF STRUCTURES - 6,120 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 6,974 STEAM POWER - MOLE LEE EXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEE EXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEE EXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEE EXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEE EXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEEXP - PLEL DISPOSAL COSTS - 13,475 NUCLEAR POWER - NUCL LEEXP - PLEL DISPOSAL C	LEACTORS FOR NET	
(3) TOTAL ACCOUNT TITLE COMPANY STEAM POWER CENERATION STEAM POWER - DIE. OIL, GAS & COAL STEAM POWER - LEICTRE EXPENSES STEAM POWER - ELECTRE EXPENSES STEAM POWER - ELECTRE EXPENSES STEAM POWER - LEICTRE EXPENSES STEAM POWER - ELECTRE EXPENSES STEAM POWER - MISC - BOINTONAL SECURITY STEAM POWER - MISC - BOINTONAL SECURITY STEAM POWER - MISC - STORM POWER EXPENSES - 2.570 STEAM POWER - MISC - STORM POWER EXPENSES - CRC - 3.570 STEAM POWER - MISC - STORM POWER EXPENSES - CRC - 3.570 STEAM POWER - MISC - STORM POWER EXPENSES - CRC - 3.570 STEAM POWER - MAINTENANCE OF STRUCTURES - CRC - 3.671 STEAM POWER - MAINTENANCE OF STRUCTURES - CRC - 3.671 STEAM POWER - MAINTENANCE OF STRUCTURES - CRC - 3.671 STEAM POWER - MAINTENANCE OF BOILER PLANT - CRC - 3.570 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1.335 STEAM POWER - MUCL FUEL EXP - FUEL DISPOSAL COSTS - 14,425 NUCLEAR POWER - NUCL FUEL EXP - DAD FUND - FRC ON UCLEAR POWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR POWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR POWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR FOWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR FOWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR FOWER - NUC FUEL EXP - DAD FUND - FRC ON UCLEAR FOWER - NUC FUEL EXP - PAD FUND - SECOND - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000 - 10,000	R AND THE MOST	PROJECTED TEST YEAR ENDED 12/31/2013 X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011 HISTORICAL
(1) ACCOUNT TITLE ACCOUNT TITLE NO. ACCOUNT TITLE ACCOUNT TITLE TOTAL OPER REVENUES STEAM POWER - FUEL - NOR BEDYISION & ENGINEERING STEAM POWER - FUEL - NON RECY EXP STEAM POWER - RIECATIC EXPENSES STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 14 MS STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 14 MS STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 14 MS STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 14 MS STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 14 MS STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING - 6,031 STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 14 MS STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 10,991 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - 10,991 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 13,335 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 14,435 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 14,435 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 14,435 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 14,435 STEAM POWER - MAINTENANCE		WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
TOTAL OPER REVENUES	(4)	(5)
STEAM POWER GENERATION SUPERVISION & ENGINEERING	JURIS	SEPARATION FACTOR
STEAM POWER GENERATION STEAM POWER - OPERATION SUPERVISION & ENGINEERING 501 STEAM POWER - CPERATION SUPERVISION & ENGINEERING 502 STEAM POWER - FUEL - OIL, GAS & COAL 503 STEAM POWER - ELECTRIC EXPENSES 506 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 506 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 506 STEAM POWER - MISC ADDITIONAL SECURITY 507 STEAM POWER - MISC STEAM POWER EXPENSES - CRC - 1,400 517 STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 1,600 510 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 511 STEAM POWER - MAINTENANCE OF STRUCTURES - CRC - 1,503 512 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1,303 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1,303 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1,303 515 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1,303 516 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - CRC - 1,303 517 NUCLEAR POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT - CRC - 1,303 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 519 510 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 510 511 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 512 STEAM POWER - NUCLEAR FUEL EXPENSE - 100 513 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 514 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 515 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 516 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 517 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 519 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 519 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 519 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 519 510 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 510 511 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 511 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 511 STEAM POWER - NUCLEAR FUEL EXPENSE - 100 512 STEAM POWER - NUCLEAR FUEL EXPENSE - 100 513 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 100 510 510 510 510 510 510 510	10,007,686	0.981036
500 STEAM POWER - OPERATION SUPERVISION & ENGINEERING 4,09 501 STEAM POWER - FUEL - OIL, GAS & COAL 50,10 502 STEAM POWER - FUEL - OIL, GAS & COAL 9,11,5 503 STEAM POWER - FUEL - OIL, GAS & COAL 9,11,5 504 STEAM POWER - STEAM EXPENSES 2,59 505 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 2,59 506 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 1,40 507 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 1,40 508 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 5,03 510 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 5,03 511 STEAM POWER - MAINT OF STRUCTURES 2,09 512 STEAM POWER - MAINTENANCE OF BOILER PLANT 10,96 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 1,33 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 1,59 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 1,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 1,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC P		
501 STEAM POWER - FUEL - OIL, GAS & COAL 501 STEAM POWER - FUEL - NON RECVEXP 502 STEAM POWER - STEAM FYPENSES 503 STEAM POWER - BUEL - NON RECY EXPENSES 504 STEAM POWER - BUEL - NON RECY EXPENSES 506 STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 1,40 507 STEAM POWER - RAINT STEAM POWER EXPENSES - ECRC - 1,40 508 STEAM POWER - RAINT STAND SCURITY 509 STEAM POWER - MAINTENANCE STRUCTURES - ECRC - 1,10 510 STEAM POWER - MAINTENANCE OF STRUCTURES - ECRC - 1,10 511 STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 1,33 512 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 515 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 515 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 516 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 517 NUCLEAR POWER - MAINTENANCE - LEUE DISPOSAL COSTS - 1,42	0 4,007	0.979654
STEAM POWER - PUCH - NON RECY EXPENSES 502 503 504 505 505 505 506 507 506 507 506 507 506 507 507 506 507 507 507 507 507 507 507 507 507 507	22	0.979022
STEAM POWER - LICETER EXPENSES 505 STEAM POWER - MISC STEAM POWER EXPENSES 506 STEAM POWER - MISC STEAM POWER EXPENSES 507 STEAM POWER - MISC - ADDITIONAL SECURITY 507 STEAM POWER - RENIS 508 STEAM POWER - MISC - ADDITIONAL SECURITY 509 STEAM POWER - MISC - ADDITIONAL SECURITY 510 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 511 STEAM POWER - MAINTENANCE OF STRUCTURES 512 STEAM POWER - MAINTENANCE OF BOILER PLANT 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 515 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 516 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 517 NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT 518 NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT 519 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 519 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 510 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 511 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 512 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 515 NUCLEAR POWER - MISC STEAM PLT - ECRC - BEB928 516 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEUE EXP - FUEL DISPOSAL COSTS 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 NUCLEAR POWER - NUCLEUE EXP - D&D FUND - FRCC 518 STEAM - STEAM POWER - NUCLEUE EXP - D&D FUND - FRCC 518 STEAM - STEAM POWER - NUCLEUE EXP - D&D FUND - FRCC 518 STEAM - STEAM POWER - NUCLEUE EXP - D&D FUND - PROFER - PROFE	2 8,915 9 6.386	0.978402
506 STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES 22,99 506 STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - G.25 6,25 507 STEAM POWER - MISC - ADDITIONAL SECURITY 1,400 507 STEAM POWER - EMISSION ALLOWANCES - ECRC - STEAM POWER - EMISSION ALLOWANCES - ECRC - STEAM POWER - MAINTENANCE OF STRUCTURES 5,03 511 STEAM POWER - MAINTENANCE OF STRUCTURES - ECRC - STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 1,33 29,87 512 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,97 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 3,59 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,59 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,33 5,59 514 STEAM POWER - NUCLEAR FUEL EXPENSE - 1,33 14,42 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 1,33 14,42 518 NUCLEAR POWER - NUCLEUEL		0.979654
STEAM POWER - MISC STEAM POWER EXPENSES - ECRC - 6.25, 506 STEAM POWER - MISC - ADDITIONAL SECURITY - 140, 507 STEAM POWER - EMISSION ALLOWANCES - ECRC - 5.03 STEAM POWER - EMISSION ALLOWANCES - ECRC - 5.03 STEAM POWER - MAINTENANCE OF STRUCTURES - 6.12 STEAM POWER - MAINTENANCE OF STRUCTURES - 6.12 STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 5.03 STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 1.33 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1.33 STEAM POWER - MAINTENANCE - ADDITIONAL SECURITY - 14.42 STEAM POWER - MISC - ADDITIONAL SECURITY - 13.44 STEAM POWER - MISC - ADDITIONAL SECURITY - 14.42 STEAM POWER - MISC - ADDITIONAL SECURITY - 13.44 STEAM POWER - MISC - ADDITIONAL SECURITY - 14.42 STEAM POWER - MISC - ADDITIONAL SECURITY - 14.42 STEAM POWER - MISC - ADDITIONAL SECURITY - 14.42 STEAM POWER - MISC - ADDITIONAL SECURITY - 13.43 STEAM POWER - MI		0.979654
507 518 519 519 519 519 510 518 510 519 510 519 511 519 511 511 512 512 514 512 514 514 514 515 514 515 517 517 517 518 519 519 519 519 519 519 519 511 519 519	6,129	0.980140
509 STEAM POWER - EMISSION ALLOWANCES - ECRC - 510 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 511 STEAM POWER - MAINTENANCE OF STRUCTURES 512 STEAM POWER - MAINTENANCE OF BOILER PLANT 513 STEAM POWER - MAINTENANCE OF BOILER PLANT 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 515 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 516 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 517 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 518 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT 519 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 515 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEAR FUEL EXP - FUEL DISPOSAL COSTS 518 NUCLEAR POWER - NUCLEAR FUEL EXP - PUEL DISPOSAL COSTS 518 NUCLEAR POWER - NUC FUEL EXP - PUEL PROCESTS 518 NUCLEAR POWER - NUC FUEL EXP - PUEL PROCESTS 518 NUCLEAR POWER - NUC FUEL EXP - PUEL PROCESTS 518 NUCLEAR POWER - NUC FUEL EXP - PUEL PROCESTS		0.979655
STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING		0.000000
511 STEAM POWER - MAINT OF STRUCTURES - ECRC. 2,0987 512 STEAM POWER - LOW GRAVITY FUEL OIL MOD 29,873 512 STEAM POWER - LOW GRAVITY FUEL OIL MOD 29,873 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 1,33 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 1,33 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 3,59 514 STEAM POWER - MAINTENANCE OF MISCELLANDEOUS STEAM PLT 24,80 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 24,80 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 13,59 515 NUCLEAR POWER - MAINT OF MISC STEAM PLT - ECRC 101,07 517 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 133,47 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 133,47 518 NUCLEAR POWER - MISC - ADDITIONAL SECURITY 39,88 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 14,422 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 130,472 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 14,422 518	7 4,923	0.978402 n 978654
511 STEAM POWER - LOW GRAVITY FUEL OIL MOD 512 STEAM POWER - MAINTENANCE OF BOILER PLANT - ECRC - 1,396 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,396 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 1,369 514 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT - ECRC - 3,599 514 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT - ECRC - 3,599 515 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 3,599 517 NUCLEAR POWER - MISC STEAM PLT - ECRC - 3,599 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 5,18 519 NUCLEAR POWER - NUCLEAR FUEL EXPENSE - 5,18 510 NUCLEAR POWER - MISC - ADDITIONAL SECURITY - 39,88 511 NUCLEAR POWER - MISC - ADDITIONAL SECURITY - 39,88 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC - 518 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC - 518 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC - 518 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC - 518 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC - 518		0.980140
512 STEAM POWER - MAIN LENANCE OF BOILER PLANT 29,873 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 6,97 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 1,036 514 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT 24,59 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 24,59 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 24,59 515 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC 869,28 516 NUCLEAR POWER - MISC STEAM PLT - ECRC 101,07 517 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 133,47 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 133,47 518 NUCLEAR POWER - NUCLEAR FUEL EXP - PAD FUND - FPSC 14,42 518 NUCLEAR POWER - NUC FUEL EXP - DAD FUND - FERC 133,47 518 NUCLEAR POWER - NUC FUEL EXP - DAD FUND - FERC 14,42 518 NUCLEAR POWER - NUC FUEL EXP - DAD FUND - FERC 13,47 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 39,88 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC 39,88	_	0.000000
513 514 515 515 517 517 518 519 519 519 519 519 519 519 519 519 519	29,233	0.978402
513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 1,333 514 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT 24,59 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 3,59 515 STEAM POWER GENERATION 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING 101,077 518 NUCLEAR POWER - NUCLEAR FUEL EXP - FUEL DISPOSAL COSTS 133,47 518 NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS 14,422 518 NUCLEAR POWER - NUC FUEL EXP - P&D FUND - FPSC 133,47 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 14,72 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 14,72 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 14,72 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 15,8 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 15,8 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 15,8	•	0.978402
514 STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT 3,599 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 24; STEAM POWER GENERATION NUCLEAR POWER GENERATION 517 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEAR FUEL EXP - FUEL DISPOSAL COSTS 518 NUCLEAR POWER - NUC FUEL EXP - P&D FUND - FPSC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP - RECOVERABLE - ASD ASSESS		0.980139
STEAM POWER GENERATION STEAM POWER GENERATION NUCLEAR POWER GENERATION STEAM POWER GENERATION NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING STEAM POWER - NUCLEAR FUEL EXPENSE STEAM POWER - NUCLEAR F		0.978402
NUCLEAR POWER GENERATION 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS 524 NUCLEAR POWER - NUCLEAR FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC	3 851,058	0.979035
517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS 524 NUCLEAR POWER - MISC - ADDITIONAL SECURITY 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP - RECOVERABLE - AFUDC-FPSC		
518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 518 NUCLEAR POWER - NUCLEAR FUEL EXPENSE 524 NUCLEAR POWER - NUCLEAR FUEL EXP - FUEL DISPOSAL COSTS 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FPSC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC	3 00 246	0.082022
518 NUCLEAR POWER - NUCL FUEL EXP - FUEL DISPOSAL COSTS 14,42; 524 NUCLEAR POWER - MISC - ADDITIONAL SECURITY 39,88; 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC	•	0.979022
524 NUCLEAR POWER - MISC - ADDITIONAL SECURITY 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR POWER - NUC FUEL EXP - D&D FUND - FERC 518 NUCLEAR FUEL EXP-RECOVERABLE-AFUDC-FPSC 518 NIJCI FAR FIJFI EXP - RECOVERABLE - AFUDC-FPSC 518 NIJCI FAR FIJFI EXP - RECOVERABLE - AFUDC-FPSC		0.979022
518 NOCLEAR POWER - NOC FUEL EXP - D&D FUND - FFSC 518 NUCLEAR PUEL EXP-RECOVERABLE-AFUDC-FPSC 518 NUCLEAR FUEL EXP-RECOVERABLE - AFUDC-FPSC 518 NUCLEAR FUEL FXP - RECOVERABLE FURD ASSESS	39,09	0.980140
518 NUCLEAR FUEL EXP-RECOVERABLE-AFUDG-FPSC 518 NUCLEAR FUEL FXP - RECOVERABLE-D&D ASSESS		0.00000
518 N.J.C.I.FAR FIJEL FXP - RECOVERARI F-D&D ASSESS		0.00000
	0	0.00000
38 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.		

SCHEDULE C	4.		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	FACTORS -	NET OPERATING (NCOME	Attachment No. 3 Page 4 of 13
FLORIDA PL	JBLIC SERV	FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE JURISDICTIONAL SEPARATION FACTORS FOR NET	PARATION FA	CTORS FOR NET	TYPE OF DATA SHOWN: PPO JECTED TEST VE	PE OF DATA SHOWN:
COMPANY:	FLORIDA POWER & AND SUBSIDIARIES	FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR	ND THE MOST	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	12/31/2012 VDED 12/31/2011
DOCKET NO. 120015-EI). 120015-EI					WITNESS: Kim Ousdahl, J	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
NA PINE	(1) ACCOUNT	(2)		(3) TOTA!	(4) FPSG	(5)	
NO.	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
(518	NUCLEAR FUEL - PLANT RECOVERAB	ABLE ADJUSTMENT	0 0	0 684	0.000000	
v 60	519 519	NUCLEAR POWER - COOLANTS AND WATER		9,343	9,175	0.982022	
4.	520	NUCLEAR POWER - STEAM EXPENSES		69,141	67,898	0.982022	
ഗയ	523 523	NUCLEAR POWER - STEAM EXPENSES - E	SES - ECRC - FNSES	95	94	0.982022	
~	524	NUCLEAR POWER - MISCELLANEOUS	JS NUCLEAR POWER EXPENSES	75,477	74,120	0.982022	
80 (524	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	POWER EXP - ECRC -	(13)	(11)	0.980140	
. e	524 524	NUCLEAR POWER - COSTS RECOVERED IN NUC COST REC (NCRC) NUCLEAR POWER - COSTS NOT RECOVERED IN NUC COST REC	ERED IN NOC COST REC (NORC) COVERED IN NUC COST REC	, o	0, 0	0.00000	
-	525	NUCLEAR POWER - RENTS		0	0	0.000000	
2 5	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	SUPERVISION & ENGINEERING	74,408	72,977	0.980767	
<u>. 4</u>	529 529	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	OF STRUCTURES	1.887	1.850	0.980140	
. 1	530	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	OF REACTOR PLANT	38,755	38,010	0.980767	
16	531	NUCLEAR POWER - MAINTENANCE	OF ELECTRIC PLANT	17,931	17,586	0.980767	
7 2	532	NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR FLANT NICLEAR POWER - MAINT OF MISC NICLEAR FORC -	OF MISC NOCLEAR PLAN	100	6,289 98	0.980767	
<u> </u>	3	NUCLEAR POWER GENERATION		603,490	592,086	0.981103	
24		OTHER POWER GENERATION					
23 23	546	OTHER POWER - OPERATION SUPERVISION & ENGINEERING	ERVISION & ENGINEERING	12.274	12.024	0.979654	
24	546	OTHER POWER - OPERATION SUPER	ERVISION & ENGINEERING - ECRC	387	379	0.980140	
25	547	OTHER POWER - FUEL - OIL, GAS & COAL	COAL	2,488,860	2,436,649	0.979022	
7 9	740	OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE	V ANNUAL EMISSIONS FEE	2,124	2,078	0.978402	
28 28	£ 5.	OTHER POWER - MISC OTHER POWER GENERATION EXPENSES	VER GENERATION EXPENSES	26,804	26,258	0.979654	
29	549	OTHER POWER - MISC OTHER POWER GEN EXP - ECRC	VER GEN EXP - ECRC -	1,829	1,792	0.980140	
30	549	OTHER POWER - WC H20 RECLAMATION OTHER BOWER - ADDITIONAL SECTIONS	ATION IBITY	458	0 077	0.000000	
32	550	OTHER POWER - RENTS - GAS TURBINES ENGINE SERVCING	RBINES ENGINE SERVCING	0		0.00000	
33	551	OTHER POWER - MAINTENANCE SL	POWER - MAINTENANCE SUPERVISION & ENGINEERING	7	7,799	0.978402	
8 4 4	552	OTHER POWER - MAINTENANCE SU	JPERVISION & ENGINEERING - ECRY E STRICTLIPES	297	292	0.980139	
38	552 552	OTHER POWER - MAINT OF STRUC	OTHER POWER - MAINT OF STRUCTURES - ECRC -		315	0.980139	
37 38	NOTES: T	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING	NG.				
	SUPPOR	SUPPORTING SCHEDULES: C-22, C-21, C-20, C-19	19	٠		RECAP SCH	RECAP SCHEDULES: C-1, E-3-8

FLORIDA POBLIC SERVICE COMMISSION PEPLANVITON PEPLAN	SCHEDULE C	4-0;	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	ATION FACTORS -	NET OPERATING	NCOME	Page 5 of 13
Company	FLORIDA P	UBLIC SERVI		AI SEDADATION E	ACTORS FOR NET	TYPE OF DATA SHOW	
(2) (3) (4) (7) (2) (7) (2) (7) (4) (7) (7) (4) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	COMPANY:			AL SEL MANION F. R THE TEST YEAR.	AND THE MOST	X PRIOR YEAR ENDE HISTORICAL YEAR	ე <u>₹</u>
COMPANY JURISDICTIONAL STEPANY COMPANY COMPANY JURISDICTIONAL STEPANY COMPANY JURISDICTIONAL STEPANY JURISDICTIONAL STEPANY COMPANY JURISDICTIONAL STEPANY JURISDICTIONAL STEPANY COMPANY	DOCKET N	O. 120015-EI				WITNESS: Kim Ousdah	nl, Joseph A. Ender, Robert E. Barrett, Jr.
NO. ACCOUNT TITLE	IN I	(1) ACCOUNT		(3) TOTAL	(4) FPSC	(5) JUBISDICTIONAL	
553 OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT 52,407 51,275 0.99 553 OTHER POWER - GAST UNRIBINE MAINTENANCE FUEL 2,877 2,827 0.90 554 OTHER POWER - GAST UNRIBINE MAINTENANCE FUEL 2,877 2,827 0.99 554 OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION 4,169 4,079 0.99 554 OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION 4,169 4,079 0.99 554 OTHER POWER - LANGHASED POWER - INTERCHANGE RECOV 440,548 431,306 0.93 555 OTHER POWER - LUB CAPACID OWER - INTERCHANGE RECOVERABLE 0 0 0 555 OTHER POWER - LUB CAPACID CHGS 521,642 511,281 0 555 OTHER POWER - LUB CAPACID CHGS 564 3,002 0 0 555 OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING 3,804 3,002 0 0 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,861 0 0 0 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC	NO.	N.		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
Second Formal Center & Elect Put - EGRC - 2,987 2,927 0.585	- ~	553 553	OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLAI OTHER POWER - GAS TIRRINE MAINTENANCE FIJE!		51,275	0.978402	
S54 OTHER POWER GENERATION 4,169 4,109 0,59	m	553	OTHER POWER - MAINT GEN & ELECT PLT - ECRC -		2,927		
OTHER POWER GENERATION 565 OTHER POWER - PURCHASED POWER - INTERCHANIGE RECOV 565 OTHER POWER - PURCHASED POWER - INTERCHANIGE RECOV 565 OTHER POWER - PURCHASED POWER - INTERCHANIGE RECOV 565 OTHER POWER - PURCHASED POWER - INTERCHANIGE RECOV 565 OTHER POWER - STATE OUNTOUT OND LOAD DISPATCHING 566 OTHER POWER - STATE OUNTOUT OND LOAD DISPATCHING 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 568 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 569 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 561 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 562 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 563 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 564 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 565 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FRC 566 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 567 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 568 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 569 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER EXPENSES - DETERRED FUEL FRC 560 OTHER POWER - OTHER FUEL FRC 560 OTHER POWER - OTHER POWER - DOTHER POWER - DOTHER POWER - DOTHER POWER - DOTHER POW	4 ru	55 45 45 45	OTHER POWER - MAINTENANCE MISC OTHER POWER GENERAL OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -		4,079 33		
565 OTHER POWER SUPPLY 565 OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV 0.00 565 OTHER POWER - PURCHASED POWER - NON RECOVERABLE 0.00 565 OTHER POWER - SIRTSR 521,642 511,281 565 OTHER POWER - LPS CAPACITY CHOS - 881SR 3.064 3.002 0.99 565 OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING 3.864 2.793 0.99 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 11,867 11,867 11,867 11,867 0.00 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,867 <t< td=""><td>91</td><td></td><td></td><td>2,627,941</td><td>2,572,820</td><td>0.979025</td><td></td></t<>	91			2,627,941	2,572,820	0.979025	
565 OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV 440,548 431,306 0.90 565 OTHER POWER - PURCHASED POWER - INTERCHANGE RECOVERABLE 0 0 0.00 565 OTHER POWER - PIPSC - 881 SR 0 0 0 0.00 565 OTHER POWER - SIRP CFPC - 881 SR 0 0 0 0.00 565 OTHER POWER - SIRP CFPC - 881 SR 0 0 0.00 0.00 565 OTHER POWER - SIRP CAP - 881 SR 2.861 1.1857 1.10 0.00 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 1.1857 1.10 0.00 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,861 0.00 0.00 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0.00 0.00 567 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0.00 0.00 560 OTHER POWER SUPPLY 1,600 4,703 0.00 0.00 560 TRANS EXP - INDEGROUND LINE EXPENSES 1,163 <	- ∞ σ		OTHER POWER SUPPLY				
555 OTHER POWER - PURCHASED POWER - NON RECOVERABLE 0 0.00 555 OTHER POWER - PURCHASED POWER - NON RECOVERABLE 0 0.00 555 OTHER POWER - SIRPP - IPSC - 881SR 0 0.00 555 OTHER POWER - SIRPP - CAP - 181SR 0.00 0.00 556 OTHER POWER - SIRPP CAP - 181SR 0.00 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 11,057 11,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0.00 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0.00 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 876,281 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 876,281 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 876,281 0.00 560 TRANS EXP - OVERHEAD LINE EXPENSES 1,619 1,619 1,640 0.00 562 TRANS EXP - NEMESRON OF ELECTRICITY RY OTHERS 8	љ €	ንሂሂ		440 548	431 306		
555 OTHER POWER - SJRPP - FPSC - 88TSR 0 0.00 555 OTHER POWER - SJRPP CAPE - 88TSR 6.364 511,281 0.98 555 OTHER POWER - SJRPP CAP - 88TSR 0 0 0.00 556 OTHER POWER - STREM CONTROL AND LOAD DISPATCHING 3,064 3,002 0.99 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 1,108 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0.00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0 557 OTHER POWER - OTHER EXPENSES 1,619 0 0 0 558 TRANS EXP - LOAD DISPATCHING 4,703 4,210 0 0 562 TRANS EXP - INTER	= =	555		0	0		
Second Her Power - O'S Capacity Character Ch	2 5	555	OTHER POWER - SJRPP - FPSC - 88TSR	0	0		
556 OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING 3,064 3,002 0,99 557 OTHER POWER - OTHER EXPENSES 2,851 2,793 0,99 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 1,106 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0,00 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0,00 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0,00 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,661 0,00 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 13,619 0,00 0,00 560 TRANS EXP - LOAD DISPATCHING 4,703 4,210 0,88 561 TRANS EXP - STATION EXPENSES 1,619 1,450 0,88 562 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 1,619 1,450 0,90 563 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0 0	<u>5</u> 4	555	OTHER POWER - SJRPP CAP 88TSR	2+0,120 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00000	
557 OTHER POWER OTHER EXPENSES 2,1851 2,793 0.99 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FPSC 11,857 1,105 1,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED CAPCITY (83,959) (83,959) 1,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0,00 557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,691 0 0,00 560 TRANS EXP - LOAD DISPATCHING 4,703 4,703 4,210 0,88 561 TRANS EXP - STATION EXPENSES - FPINE 563 1 RANS EXP - UNDERGROUND LINE EXPENSES 1,163 1,450 0,99 563 TRANS EXP - INTERCHANGE RECOMERABLE 6,793 6,793 6,650 0,99 565 TRANS EXP - INTERCHANGE RECOMERABL	15	556	OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING	3,064	3,002	0.979654	
10.00	& (557	OTHER POWER - OTHER EXPENSES	2,851	2,793	0.979654	
Second Provided Pro	- 4 4	55/	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FASC	11,857	11,65/11		
557 OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC 13,661 0 0.00 OTHER POWER SUPPLY 909,664 876,281 0.38 TRANSMISSION 7,446 6,666 0.28 560 TRANS EXP - COAD DISPATCHING 4,703 4,210 0.86 561 TRANS EXP - LOAD DISPATCHING 6,666 0.28 562 TRANS EXP - STATION EXPENSES 0 0.00 563 TRANS EXP - STATION EXPENSES 0 0.00 563 TRANS EXP - UNDERGROUND LINE EXPENSES 0 0.00 564 TRANS EXP - UNDERGROUND LINE EXPENSES 3 3 0.98 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,650 0.99 0.99 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,650 0.99 0.99 565 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 3,901 3,492 0.89 566 TRANS EXP - MISC TRANSMISSION EXPERIENCE 0 0.00 0.00 566 TRANS EXP - MISC TRANSMISSION EXP - RENTS 0 0 0.	<u> </u>	557	OTHER POWER - OTHER EXPENSES - DEFERRED - ECRC	0	0		
TRANSMISSION 1,446 6,666 0.35 1,574 1,570 0.35 1,570	20 2	222	OTHER POWER - OTHER EXPENSES - DEFERRED FUEL FERC	13,661	876 281		
TRANSMISSION 560 TRANS EXP - OPERATION SUPERV & ENGINEERING 7,446 6,666 0.86 561 TRANS EXP - LOAD DISPATCHING 4,703 4,210 0.86 562 TRANS EXP - STATION EXPENSES 6,00 0.00 563 TRANS EXP - OVERHEAD LINE EXPENSES 1,163 1,041 0.86 564 TRANS EXP - OVERHEAD LINE EXPENSES 0 0 0 0 565 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 14,600 13,071 0.86 565 TRANS EXP - INTERCHANGE RECOVERBLE 6,793 6,650 0.93 565 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0.00 565 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 0 0.00 566 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 0 0.00 567 TRANS EXP - RENTS 0 0 0.00 567 TRANS EXP - MISC TRANSMISSION EXPENSES 0 0 0 567 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 0 0 0 568 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RT	52						
560 TRANS EXP - OPERATION SUPERV & ENGINEERING 7,446 6,666 0.88 561 TRANS EXP - LOAD DISPATCHING 4,703 4,210 0.86 562 TRANS EXP - STATION EXPENSES 1,619 1,450 0.89 562 TRANS EXP - STATION EXPENSES 0 0 0.00 563 TRANS EXP - OVERHEAD LINE EXPENSES 1,163 1,041 0.89 564 TRANS EXP - UNDERGROUND LINE EXPENSES 0 0 0 0 565 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 14,600 13,071 0.86 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,793 6,650 0.97 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,793 6,650 0.97 565 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 0 0 0 566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0 567 TRANS EXP - RENTS 0 0 0 0 567 TRANS EXP - RENTS 0 0	2 3 23		TRANSMISSION				
561 TRANS EXP - LOAD DISPATCHING 4,703 4,210 0.88 562 TRANS EXP - STATION EXPENSES 1,619 1,450 0.88 562 TRANS EXP - OVERHEAD LINE EXPENSES 0.00 0.00 563 TRANS EXP - OVERHEAD LINE EXPENSES 1,63 1,041 0.86 564 TRANS EXP - UNDERGROUND LINE EXPENSES 3 0.00 565 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 14,600 13,071 0.86 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,793 6,650 0.91 565 TRANS EXP - MISC TRANSMISSION OF ELECTRICITY - RTO 0 0.00 565 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.86 567 TRANS EXP - RENTS 0.00 0.00 0.00 567 TRANS EXP - RENTS 0.00 0.00 0.00 567 TRANS EXP - RENTS 0.00 0.00 0.00 567 TRANS EXP - MISC TRANSMISSION EXPENSES 0.00 0.00 0.00 568 TRANS EXP - MISC TRANSMISSI	25	260		7,446	999'9		
Second	58 34	561		4,703	4,210		
563 TRANS EXP - OVERHEAD LINE EXPENSES 1,163 1,041 0.88 564 TRANS EXP - UNDERGROUND LINE EXPENSES 0	7 88	562 562		. C	00+,1		
564 TRANS EXP - UNDERGROUND LINE EXPENSES 0 0.00 565 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 14,600 13,071 0.86 565 TRANS EXP - INTERCHANGE RECOVERABLE 6,793 6,650 0.97 565 TRANS EXP - INTERCHANGE RECOVERABLE 0 0.07 565 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0.00 566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.86 567 TRANS EXP - RENTS 0 0 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING. 0 0 0.00	5 7 7 8	563		1,163	1,041		
565 TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS 14,600 13,071 0.38 565 TRANS EXPENSE BY OTHERS FPL SALES - 6.393 6.650 0.91 565 TRANS EXP - INTERCHANGE RECOVERABLE 6.793 6,650 0.91 565 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0.00 566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.86 567 TRANS EXP - RENTS 0 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING. 0.00	30	564	TRANS EXP - UNDERGROUND LINE EXPENSES	0	0		
565 TRANS EXPLINECHANGE RECORDED 5.55 565 TRANS EXP - INTERCHANGE RECORDED 5.65 565 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0.00 566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.88 567 TRANS EXP - RENTS 0 0 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	 	565	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS TRANS EXPENSE BY OTHERS	14,600	13,071	0.895275	
565 TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO 0 0 0.00 566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.85 567 TRANS EXP - RENTS 0 0 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING. 0 0 0.00	3 8	265	TRANS EXPENSE BTOTHERS FILE SALES : TRANS EXP - INTERCHANGE RECOVERABLE	6.793	09'9	0.979022	
566 TRANS EXP - MISC TRANSMISSION EXPENSES 3,901 3,492 0.85 567 TRANS EXP - RENTS 0 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING. 0 0.00	34	565	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	0	0		
NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	35	566	RANSMISSION EXP	3,901	3,492		
NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	3,78	ò		>	•		
	38	NOTES: T(TOTAL MAY NOT ADD DUE TO ROUNDING.				

FLORIDA PUBL	FLORIDA PUBLIC SERVICE COMMISSION						
		COMMISSION	EXPLANATION: PROVIDE HIRISDICTIONAL SEPARATION FACTORS FOR NET	PARATION E	CTORS FOR NET	TYPE OF DATA SHOWN:	AD FAIDED 4004/0040
•	FLORIDA POWER & AND SUBSIDIARIES	FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	TEST YEAR	ND THE MOST	X PRIOR YEAR ENDED 12/3/2012 HISTORICAL YEAR ENDED 12/3/2011	2/31/2012 2/31/2012 DED 12/31/2011
DOCKET NO. 120015-E	120015-EI					WITNESS: Kim Ousdahl, Jos	WiTNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
	(1)	(2)		(3)	(4)	(9)	
	ACCOUNT			TOTAL	PSC	JURISDICTIONAL	
NO.	NO.	ACCOUNT TITLE		(\$000)	JURISDIC HUNAL (\$000)	SEPARATION FACTOR	
+ c		TRANS EXP - MAINTENANCE SUPERV 8	& ENGINEERING	889	796	0.895275	
n id V en	570 T	TRANS EXP. MAINTENANCE OF STATION FOLIPMENT	ONE DIPMENT	5.713	5,115	0.893275	
4. 9 (0		RANS EXP - MAINTENANCE OF STATIC	ON EQUIP - FPLNE	0	0	000000	
		TRANS EXP - MAINT OF STATION EQUIP - ECRC -	P-ECRC-	1,160	1,137	0.980139	
9		TRANS EXP - MAINTENANCE OF OVERHEAD LINES	HEAD LINES	11,929	10,680	0.895275	
		TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	RGROUND LINES	1,218	1,090	0.895275	
တ တ	573 T	IRANS EXP - MAINTENANCE OF MISC T FRANSMISSION	TRANS PLANT	517 67,360	463 60,973	0.995275	
ę ;	c	A CITE GIGTO					
- 2	_	DISTRIBUTION					
		/ISION	AND ENGINEERING	14,558	14,558	1.000000	
		DIST EXP - LOAD DISPATCHING		996	996	1.000000	
	582 583	DIST EXP - SUBSTATION EXPENSES		3,059	3,059	1.00000	
			NEW Z	6.247	6 247	1 000000	
		DIST EXP. STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	NAL SYSTEM EXPENSES	3.711	3.211	1,00000	
		DIST EXP. METER EXPENSES		14.762	14,725	0.997449	
		DIST EXP - CUSTOMER INSTALLATIONS EXPENSES	FXPENSES	2002	2 002	1,00000	
		DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR	VERABLE -ECCR	433	433	1.00000	
		DIST EXP - MISCELLANEOUS DISTRIBU	UTION EXPENSES	27.902	27,902	1.00000	
	589 D	DIST EXP - RENTS		8,749	8,749	1.000000	
		NANCE SUPERVISI	ION AND ENGINEERING	14,262	14,262	1.00000	
		EXP - MAINT-LMS-LOAD CONTRO	L RECOVERABLE -ECCR	1,903	1,903	1.00000	
		DIST EXP - MAINTENANCE OF STRUCTURES	URES	0	0	0.00000	
	592 D	JIST EXP - MAINTENANCE OF STATION	I EQUIPMENT	7,619	7,619	1.000000	
		DIST EXP - MAINT OF STATION EQUIP -	- ECRC -	3,553	3,483	0.980140	
		DIST EXP - MAINTENANCE OF OVERHEAD LINES	AD LINES	107,261	107,261	1.00000	
		DIST EXP - MAINTENANCE OF UNDERGROUND LINES	ROUND LINES	34,395	34,395	1.000000	
		DIST EXP - MAINTENANCE OF LINE TRANSFORMERS	ANSFORMERS	25	25	1.000000	
		DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	G & SIGNAL SYSTEMS	6,072	6,072	1.000000	
		EXP - MAINTENANCE OF	H 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	2,806	2,799	0.99/449	
45	980	DISTEAT - MAINTENAINCE OF MISC DIS	MISC DISTRIBUTION FLANT	284 464	384 340	0.00000	
, e	د			101,101	610,103	1000000	
3, 2							
38	VOTES: TOTA	NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.					

SCHEDULE C - 4	C-4	JURISDICTIONAL SE	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	NET OPERATING	INCOME	Attachment No. 3 Page 7 of 13
FLORIDA PL	UBLIC SERV	FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE ILIBISING	EXPLANATION: PROVIDE HIRISDICTIONAL SEPARATION FACTORS FOR NET	CTORS FOR NET	TYPE OF DATA SHOWN:	AD ENDED 49848043
COMPANY:		FLORIDA POWER & LIGHT COMPANY OPERATING INCOME FOR TI AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	ND THE MOST	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	AR ENDED 12/31/2013 12/31/2012 JDED 12/31/2011
DOCKET NO	DOCKET NO. 120015-EI	_			WITNESS: Kim Ousdahl, Jo	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
<u> </u>	(1)	(2)	(3)	(4) EDEC	(5)	
S O	80. NO.	ACCOUNT TITLE	COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
- ,		CUSTOMER ACCOUNTS EXPENSES				
1 က	901	CUST ACCT EXP - SUPERVISION	5,338	5,330	0.998466	
4	905	CUST ACCT EXP - METER READING EXPENSES	(7)	36,194		
ഗ	903	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP		91,772		
۷ ۵	90.00	CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS CUST ACCT EXP - UNCOLL ACCTS - STORM SECURITIZATION	Sco'ci N	0	0.00000	
∞	902	CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES		0	0.00000	
თ ნ		CUSTOMER ACCOUNTS EXPENSES	149,159	148,930	0.998466	
2 = 9		CUSTOMER SRVICE & INFORMATION EXPENSES				
<u> </u>	206	CUST SERV & INFO - SUPERVISION	3.186	3.186	0.999999	
, _	206	SERV & INFO - SUPERVISION - E	8,344	8,344		
÷ ;	808	CUST SERV & INFO - CUST ASSISTANCE EXP		3,196		
16	808	CUST SERV & INFO - CUST ASSISTANCE EAP - ECCR RECOV	763	763	000000.1	
. ∞	606	CUST SERV & INFO - INFO & INST ADV -ECCR RECOV	7,186	7,186		
19	910	CUST SERV & INFO - MISC CUST SERV & INFO EXP	2,548	2,548		
27.5	016	CUSTOMER SRVICE & INFORMATION EXPENSES	130,436	130,436	1.000000	
2 23 25		SALES EXPENSES				
52.7	911	SUPERVISION-SALES EXPENSES	0	0 (
2 29	912	DEMONSTRATING AND SELLING EXPENSES	0 14 361	15 361		
78 78	0	SALES EXPENSES	15,361	15,361	0.999999	
3 8 3		ADMINISTRATIVE & GENERAL				
33 3	920	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES	194,88	191,878		
£ 53	920 921	A&G EXP - ADMINISTRATIVE & GENERAL SALARIES - FPLNE A&G EXP - OFFICE SUPPLIES AND EXPENSES	60 497	59 564	0.00000	
8 33	921	A&G EXP - OFFICE SUPPLIES AND EXPENSES- FPLNE NED A&G EXP - ADMINISTRATION FEES - FREC	125	125	_	
37	NOTES	NOTES: TOTAL MAY NOT ADD DUE TO BOUNDING				
3	SUPPOR	SUPPORTING SCHEDULES: C-22, C-20, C-19			RECAP SCH	RECAP SCHEDULES: C-1, E-3-B

FLORIDA PUBLIC SERVICE COMMISSION PEROVNE LANGESDICTORAL SERVICE S								
POWER & LICHT COMPANY PECENT HISTORICAL YEAR. (2) TOTAL FESS TOTAL FESS TOTAL FOR THE TEST YEAR AND THE MOST SIDIARIES AGG EXP - COMPANY UNISIONTOTIONAL (5000) AGG EXP - COMPANY UNISIONTOTIONAL (5000) AGG EXP - COMPANY UNISIONTOTIONAL (5000) AGG EXP - COMPANY WELFARE OR - FREC COMPANY UNISIONTOTIONAL (5000) AGG EXP - RECOUNTINE SERVICES TRANSFERRED OR. (75.572) (74.406) AGG EXP - RECOUNTINE SERVICES - FREC COMPANY UNISIONTOTIONAL (5000) AGG EXP - RECOUNTINE SERVICES - FREC COMPANY UNISIONTOTIONAL (5000) AGG EXP - RECOURTED SERVICES - FREC CONTINE SERVICES - CAPACITY CLAUSE C	ORIDA	UBLIC SERVI	CE COMMISSION	EXPLANATION: PROVIDE IIIDISDICTIONALS	AS NOITAGAGS	ACTORS EOD NET	Σ	
Carry	MPANY		OWER & LIGHT COMPANY IDIARIES	OPERATING INCOME FOR TH RECENT HISTORICAL YEAR.	HE TEST YEAR	AND THE MOST	×	EAK ENDED 12/31/2013 12/31/2012 NDED 12/31/2011
10 (1) (2) (2) (3) (4)	CKET	iO. 120015-EI					WITNESS: Kim Ousdahl,	Joseph A. Ender, Robert E. B
NO. ACCOUNT TITLE	Ä	(1) ACCOUNT	(2)		(3)	(4) EDSC	(5)	
922 A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR. (75.572) (74.406) 922 A&G EXP - EXPENSISE TRANSFERRED - FREC 0 0 923 A&G EXP - DENSIGNA & WELF-ARE CR FRICE 0 0 923 A&G EXP - DENSIGNA & WELF-ARE CR FREC 0 0 923 A&G EXP - DENSIGNA & WELF-ARE CR FREC 0 0 924 A&G EXP - SERVICING FEES - FREC 0 0 924 A&G EXP - PROPERTY INSURANCE - CAPACITY CLAUSE 18,017 17,629 924 A&G EXP - PROPERTY INSURANCE - CAPACITY CLAUSE 22.28 2,188 924 A&G EXP - PROPERTY INSURANCE - FPLINE 22.28 2,188 924 A&G EXP - PROPERTY INSURANCE - FPLINE 29.23 3.9461 925 A&G EXP - PROPERTY INSURANCE - FPLINE 29.23 3.9461 925 A&G EXP - INLURIES & DAMAGES - NUC 3.94 3.94 925 A&G EXP - INLURIES & DAMAGES - FPLINE 3.94 3.94 925 A&G EXP - INLURIES & DAMAGES - FPLINE 3.94 3.94 926 A&G EXP - INLURIES & DAMAGES - F	Š.	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
922 A&G EXP - EXPENSI STRANDEL FRRED - FREC 0 923 A&G EXP - PENSION & WELFARE CR FRINC 0 923 A&G EXP - LEGAL EXPENSIOR SEMPLOYED 36,161 923 A&G EXP - LEGAL EXPENSES - SEABROOK 326 36,161 923 A&G EXP - LEGAL EXPENSES - SEABROOK 326 36 924 A&G EXP - ROPERTY INSURANCE 18,017 17,829 924 A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE 2,228 2,188 924 A&G EXP - PROPERTY INSURANCE - FLINE 2,9461 2,188 925 A&G EXP - PROPERTY INSURANCE - FLINE 2,9461 18 925 A&G EXP - INJURIES & DAMAGES - NUC 0 0 925 A&G EXP - INJURIES & DAMAGES - FOLK 3,34 3,34 925 A&G EXP - INJURIES & DAMAGES - FOLK 19 16 925 A&G EXP - INJURIES & DAMAGES - FOLK 2,00 2,85 926 A&G EXP - INJURIES & DAMAGES - FOLK 3,049 91,614 926 A&G EXP - INJURIES & LAND ARAGES - FOLK 1,0 1,0 926 A&G E	- (922	A&G EXP - ADMINISTRATIVE EX	PENSES TRANSFERRED CR.	(75,572)	(74,406)	0.984580	
923 ARG EXP - OUTSIDE SERVICES EMPLOYED 36,728 36,161 923 ARG EXP - LEGAL EXPRINSES E STABROOK 0 0 923 ARG EXP - LEGAL EXPRINSES E STABROOK 326 326 923 ARG EXP - RENUING FEES - FREC 326 326 924 ARG EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE 2,228 2,188 924 ARG EXP - PROPERTY INSURANCE - FILINE 0 0 925 ARG EXP - PROPERTY INSURANCE - FILINE 29,923 29,461 925 ARG EXP - INJURIES & DAMAGES - CPRC 0 0 925 ARG EXP - INJURIES & LOMAGES - CPRC 334 334 925 ARG EXP - INJURIES & LOMAGES - CPRC 334 334 925 ARG EXP - INJURIES & LOMAGES - FPLINE 0 0 925 ARG EXP - INJURIES & LOMAGES - FPLINE 0 0 926 ARG EXP - INJURIES & LOMAGES - FPLINE 0 0 926 ARG EXP - INJURIES & LOMAGES - FPLINE 0 0 926 ARG EXP - INJURIES & LOMAGES - FRICE 0 0	7 6	922 922	A&G EXP - EXPENSES TRANSFE A&G EXP - PENSION & WEI FARE	RRED - FREC	0 0	00		
923 AGG EXP - LEGAL EVENENSES - SERBROOK 0 923 AGG EXP - LEGAL EVENENSES - SERBROOK 326 924 AGG EXP - SERVICING FEES - FREC 0 924 AGG EXP - PROPERTY INSURANCE 18,017 17,629 924 AGG EXP - PROPERTY INSURANCE 0 0 924 AGG EXP - PROPERTY INSURANCE 0 0 924 AGG EXP - PROPERTY INSURANCE 0 0 925 AGG EXP - MUJRIES A DAMAGES - CPRC 358 351 925 AGG EXP - MUJRIES & DAMAGES - CPRC 334 334 925 AGG EXP - INJURIES & DAMAGES - CPRC 19 1,614 925 AGG EXP - INJURIES & DAMAGES - CRC 19 91,614 925 AGG EXP - INJURIES & DAMAGES - FORC 19 91,614 926 AGG EXP - INJURIES & DAMAGES - FORC 19 91,614 927 AGG EXP - INJURIES & DAMAGES - FORC 290 286 928 AGG EXP - INJURIES & DAMAGES - FORC 290 286 929 AGG EXP - INJURIES & DAMAGES - FORC 290 28	4	923	A&G EXP - OUTSIDE SERVICES	EMPLOYED	36,728	36,161		
923 A&G EXP. SEXPLICING LESS - FREE 326 326 924 A&G EXP - PROPERTY INSURANCE 17,629 92 924 A&G EXP - PROPERTY INSURANCE 17,629 17,629 924 A&G EXP - STORM DEFICIENCY RECOVERY 0 0 924 A&G EXP - STORM DEFICIENCY RECOVERY 0 0 925 A&G EXP - INURINGES ADMAGES - CPRC 336 351 925 A&G EXP - INURINGES & DAMAGES - CPRC 336 351 925 A&G EXP - INURINGES & DAMAGES - CPRC 19 18 925 A&G EXP - INURINGES & DAMAGES - CRC 19 18 925 A&G EXP - INURINGES & DAMAGES - CRC 19 16 926 A&G EXP - INURINGES & DAMAGES - CRC 19 1614 925 A&G EXP - INURINGES & DAMAGES - CRC 19 1614 926 A&G EXP - INURINGES & DAMAGES - CRC 19 1614 926 A&G EXP - INURINGES & DAMAGES - CRC 19 1614 926 A&G EXP - INURINGES & DAMAGES - CRC 10 10 926 A&	ro c	923	A&G EXP - LEGAL EXPENSES - S	SEABROOK	0	0	0.000000	
924 A&G EXP - PROPERTY INSURANCE 18,017 17,629 924 A&G EXP - PROPERTY INSURANCE 1,629 2,228 2,188 924 A&G EXP - PROPERTY INSURANCE - FPLINE 0 0 0 924 A&G EXP - PROPERTY INSURANCE - FPLINE 29,923 29,461 925 A&G EXP - INLURIES & DAMAGES - CPRC 358 351 925 A&G EXP - INLURIES & DAMAGES - LCCR 19 18 925 A&G EXP - INLURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INLURIES & DAMAGES - ECCR 19 1614 925 A&G EXP - INLURIES & DAMAGES - ECCR 19 1614 926 A&G EXP - INLURIES & DAMAGES - ECCR 19 1614 926 A&G EXP - INLURIES & DAMAGES - ECRR 10 0 926 A&G EXP - INLURIES & DAMAGES - FPLINE 290 286 926 A&G EXP - EMP PENSIONS & BENEFITS - CARR (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - ECRR 486 2777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - FIR	۸ ۵	923 923	A&G EXP - SERVICING FEES - F	KEC PACITY CLAUSE	326	326	_	
924 A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE 2.228 2.188 924 A&G EXP - PROPERTY INSURANCE - PFLNE 0 0 924 A&G EXP - INJURIES AND DAMAGES - CPRC 368 351 925 A&G EXP - INJURIES & DAMAGES - CPRC 368 351 925 A&G EXP - INJURIES & DAMAGES - CCR 36 36 925 A&G EXP - INJURIES & DAMAGES - CCR 36 36 925 A&G EXP - INJURIES & DAMAGES - FCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FPLNE 290 286 926 A&G EXP - IMJURIES & DAMAGES - FPLNE 930.049 91.614 926 A&G EXP - IMP PENSIONS & BENEFITS - CORT 290 286 926 A&G EXP - EMP PENSIONS & BENEFITS - CORT 2,177 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - DELA 48.503 48.503	- 00	924	A&G EXP - PROPERTY INSURAN	CE	18.017	17.629		
924 A&G EXP - STORM DEFICIENTY RECOVERY 0 0 924 A&G EXP - PROPERTY INSURANCE - FPLINE 0 0 925 A&G EXP - INJURIES & DAMAGES - CPRC 358 351 925 A&G EXP - INJURIES & DAMAGES - NUC 0 0 925 A&G EXP - INJURIES & DAMAGES - FCCR 19 18 925 A&G EXP - INJURIES & DAMAGES - FCCR 19 18 925 A&G EXP - INJURIES & DAMAGES - FCCR 19 18 925 A&G EXP - INJURIES & DAMAGES - FCCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FCCR 19 18 926 A&G EXP - INJURIES & DAMAGES - FCCR 290 285 926 A&G EXP - INJURIES & DAMAGES - FCCR 290 285 926 A&G EXP - INJURIES & DAMAGES - FCRC 290 285 926 A&G EXP - INJURIES SAID SENIETTS - ECRC 290 285 926 A&G EXP - INJURIES & BENEFITS - ECRC 2,777 2,777 926 A&G EXP - INJURIES & BENEFITS - ECRC 2,67 2,67 926 <td>6</td> <td>924</td> <td>A&G EXP - PROPERTY INSURAN</td> <td>CE - NUCLEAR OUTAGE</td> <td>2,228</td> <td>2,188</td> <td>_</td> <td></td>	6	924	A&G EXP - PROPERTY INSURAN	CE - NUCLEAR OUTAGE	2,228	2,188	_	
924 A&G EXP - PKOPERTY IN INSURFANCE - PFUNE 29 923 29 461 925 A&G EXP - INJURIES AND DAMAGES - CPRC 356 351 925 A&G EXP - INJURIES & DAMAGES - CPRC 0 0 925 A&G EXP - INJURIES & DAMAGES - ECCR 334 334 925 A&G EXP - INJURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INJURIES & DAMAGES - FOLNE 19 0 926 A&G EXP - LAMP PENSIONS & BENEFITS - CAPACITY 10 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - FOLNE 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - FOLNE 2,777 2,777 927 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 93 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 928 A	우 ;	924	A&G EXP - STORM DEFICIENCY	RECOVERY	00	0		
925 A&G EXP - INJURIES & DAMAGES - CPRC 25.32.5 25.1 25.1 25.2 27.1 27.2 27.1 27.2 27.1 27.2		924	A&G EXP - PROPERTY INSURAN	CE - FPLNE GES	20 02	0 20 461	0.000000	
925 A&G EXP - INUURIES & DAMAGES - NUC 0 0 925 A&G EXP - INUURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INUURIES & DAMAGES - ECCR 19 18 925 A&G EXP - INUURIES & DAMAGES - ECRC 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPCITY 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (2) (2) 927 A&G EXP - EMP PENSIONS & BENEFITS - CAPA	<u> 2</u>	925 925	A&G EXP - INJURIES & DAMAGE	GES S-CPRC	358	351	0.980140	
925 A&G EXP - INLURIES & DAMAGES - ECCR 334 334 334 925 A&G EXP - INLURIES & DAMAGES - FOLCR 0	4	925	A&G EXP - INJURIES & DAMAGE	S-NUC	0	0	0.000000	
925 A&G EXP - INJURIES AND DAMAGES - FOLNE 0	2 4	925	A&G EXP - INJURIES & DAMAGE	S-ECCR FCRC	334	334	1.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS 93.049 91,614 926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CACR 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CACR 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - CACR 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FILME 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FILME 0 0 927 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 83.50 0 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FREC 83.50 0 930 A&G EXP - MISC GENERAL EXPENSES - FREC 83.50 0 931 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 932 A&G EXP - RAINT GENERAL PLANT	2 12	925	A&G EXP - INJURIES AND DAMA	GES-FPLNE	2 0	2 0	0.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - FUEL 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - CRPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 2,120 2,120 926 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 835 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 835 0 929 A&G EXP - MISC GENERAL EXPENSES - FRC 835 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS - ECCR 0 0 933 A&G EXP - RENTS - ECCR <td< td=""><td>: œ</td><td>926</td><td>A&G EXP - EMP PENSIONS & BE</td><td>NEFITS</td><td>93,049</td><td>91,614</td><td>0.984580</td><td></td></td<>	: œ	926	A&G EXP - EMP PENSIONS & BE	NEFITS	93,049	91,614	0.984580	
926 A&G EXP - EMP PENSIONS & BENEFITS - ECRC 290 285 926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) (1) 926 A&G EXP - EMP PENSIONS & BENEFITS - NUC 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 927 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 2,120 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 48,503 48,503 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 835 0 929 A&G EXP - MISC GENERAL EXPENSES - FREC 84,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 931 A&G EXP - RENTS 0 0 931 A&G EXP - RENTS 0 0 933 A&G EXP - RENTS 0 0	16	926	A&G EXP - EMP PENSIONS & BE		0	0	0.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY (1) <t< td=""><td>8 8</td><td>926</td><td>A&G EXP - EMP PENSIONS & BE</td><td>1</td><td>290</td><td>285</td><td></td><td></td></t<>	8 8	926	A&G EXP - EMP PENSIONS & BE	1	290	285		
926 A&G EXP - EMP PENSIONS & BENEFITS - ECCR 2,777 2,777 2,777 926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 2,120 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 0 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 84,503 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 0 0 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 0 0 931 A&G EXP - RENTS 8,452 8,322 0 0 933 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 0 0 934 A&G EXP - MAINT GENERAL PLANT 10,697 0 0	7 22	976 926	A&G EXP - EMP PENSIONS & BE	1 1	€°	(<u>;</u>		
926 A&G EXP - EMP PENSIONS & BENEFITS - DENTAL EXPENSES 0 0 926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FFRC FEE 835 0 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 931 A&G EXP - RENTS 8,452 8,322 933 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0	13	926	A&G EXP - EMP PENSIONS & BE	- 1	2,777	2,777	1.00000	
926 A&G EXP - EMP PENSIONS & BENEFITS - FPLNE 0 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 8,452 8,322 931 A&G EXP - RENTS 0 0 933 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0	24	926	A&G EXP - EMP PENSIONS & BE		0	0	0.00000	
928 A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC 2,120 2,120 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC 496 0 928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE 835 0 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 8,452 8,322 931 A&G EXP - RENTS 0 0 933 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0	52	926	A&G EXP - EMP PENSIONS & BE	NEFITS - FPLNE	0	0	0.000000	
928 A&G EXP - REGULATORY COMMISSION EXPENSE - FERCE 929 A&G EXP - REGULATORY COMMISSION EXPENSE - FERCE 929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 0 931 A&G EXP - RENTS - ECCR 0 0 0 0 0 931 A&G EXP - RENTS - ECCR 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9 6	878	A&G EXP - REGULATORY COMIN	IISSION EXPENSE - PPSC	2,120	021,2	1.000000	
929 A&G EXP - DUPLICATE CHARGES CR - ECCR COSTS DEFERRED 48,503 48,503 930 A&G EXP - MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS 8,452 8,322 931 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0	780	920	ARG EXP - REGULATORY COMIN	IIOOLON EATENOE - TERO	835	-	0.00000	
930 A&G EXP - MISC GENERAL EXPENSES 17,141 16,877 930 MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS 8,322 8,322 934 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,697 0	562	929	A&G EXP - DUPLICATE CHARGE	S CR - ECCR COSTS DEFERRED	48.503	48.503		
930 MISC GENERAL EXPENSES - FREC 0 0 930 A&G EXP - MISC GENERAL EXPENSES - EPRI 0 0 931 A&G EXP - RENTS 8,322 8,322 934 A&G EXP - RENTS - ECCR 0 0 935 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,864 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	30	930	A&G EXP - MISC GENERAL EXPE	l	17,141	16,877		
930 A&G EXP - MISC GENERAL EXPENSES - EPRI 931 A&G EXP - RENTS - ECR 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u>ج</u> د	930	MISC GENERAL EXPENSES - FR		0	0	0.00000	
931 A&G EXP - RENTS - ECCR 931 A&G EXP - MAINTENANCE OF GENERAL PLANT 10,864 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC	75	930	A&G EAP - MISC GENERAL EAPE		0.453	0 223	0.00000	
935 A&G EXP - MAINT GENERAL PLANT 10,864 10,697 935 A&G EXP - MAINT GENERAL PLANT - ECRC	3 4	931	A&G EXP - RENIS A&G EXP - RENIS - ECCR		0,432	0,326,0		
935 A&G EXP - MAINT GENERAL PLANT - ECRC 0 0	35	935	A&G EXP - MAINTENANCE OF G	ENERAL PLANT	10,864	10,697		
37	36	935	A&G EXP - MAINT GENERAL PLA	INT - ECRC	0	0		
CANDIDATE TO THE SAME THE CONTRACT OF THE CONT	37							

FLORIDA PUBLIC SERY COMPANY: FLORIDA AND SUE						
ANY: FLORIDA AND SUE	FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION	FION:	ARATION FA	CTORS FOR NET	TYPE OF DATA SHOWN:	PE OF DATA SHOWN:
	FLORIDA POWER & LIGHT COMPANY RECENT H AND SUBSIDIARIES	OPERATING INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	EST YEAR AI	ND THE MOST	X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	12/31/2012 NDED 12/31/2011
DOCKET NO. 120015-EI	10			_	WITNESS: Kim Ousdahl, J.	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
(1) TIME ACCOUNT	(2)		(3)	(4)	(5)	
	ACCOUNT TITLE	•		JURISDICTIONAL (\$000)	SEPARATION FACTOR	
	ADMINISTRATIVE & GENERAL		452,392	444,822	0.983266	
7 W	TOTAL O&M EXPENSES	1	6,109,550	5,977,115	0.978323	
4 m	INTANGIBLE DEPRECIATION					
6 7 403 & 404	4 DEPR & AMORT EXP - INTANGIBLE		57.424	56.538	0.984580	
		!	(1,578)	(1,554)	0.984580	
9 403 & 404		ΈΤ	525,529	3006	0.000000	
10 403 & 404 11 403 & 404		PSC	5,003 0	00,2	0.00000	
		FLOWBACK	00	00	0.000000	
3 403 & 404 4 -	4 DEFR & AMORI EXP - IN ECRO INTANGIBLE DEPRECIATION		583,379	686'99	0.097688	
16 1	STEAM DEPRECIATION					
			(113,902)	(111,584)	0.979654	
19 403 & 404 20 403 & 404	4 DEPR & AMORT EXP - FOSSIL DECOMM 4 DEPR & AMORT EXP - STEAM PLANT - FCRC -		10,624	16,407	0.979654	
			0	0	0.00000	
22 403 & 404 23 403 & 404	4 DEPR & AMORT EXP - FOSSIL PLANT - ADDITIONAL FERC M. DEPR EXP - AMORT FLECT DLT - ACOLILAD.	I FERC	1 660	1 660	0.000000	
5 7 7	STEAM DEPRECIATION	I	(86,586)	(84,783)	0.979180	
26 26	NUCLEAR DEPRECIATION					
			42,054	41,298	0.982022	
	4 DEPR & AMORT EXP - ST LUCIE COMMON		36,856	36,193	0.982022	
		1	31,326	30,763	0.982022	
32 403 & 404 33 403 & 404		11011	245	241	0.980139	
		1	0	0	0.00000	
35 36	NUCLEAR DEPRECIATION		135,741	133,300	0.982019	
37 NOTES:	SMIGNING OF BIND AND NOT AND STILL OF S					

FIGURIDA PURBLIC SERVICE COMMISSION PERVINDE LINEARING NECONINGSION PERVINDE LINEARING NECONINGSION PERVINDE LINEARING NECONING NECONINGSION PERVINDE LINEARING NECONING NECO	SCHEDULE C - 4	EC-4		JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	N FACIORS -	NET OPERATING II	-	
Company Recent Historical For the Test year and the Most Recent Historical Year.	FLORIDA F	PUBLIC SERVE		EXPLANATION: PROVIDE JURISDICTIONAL SE	EPARATION FA	CTORS FOR NET	TYPE OF DATA SHOW	N: VEAD ENDED 12812013
(2) TOTAL FFSC ACCOUNT TITLE (5000) (3000) OTHER PROD DEPRECIATION DEPR & AMORT EXP - OTHER PRODUCTION (5000) DEPR & AMORT EXP - OTHER PRODUCTION (5000) DEPR & AMORT EXP - DISMANITEMENT - OTHER PROD (ECRC) (5000) DEPR & AMORT EXP - DISMANITEMENT - OTHER PROD (ECRC) (5000) DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE (5000) DEPR & AMORT EXP - DISMANITEMENT - OTHER PROD (ECRC) (5000) DEPR & AMORT EXP - DISMANITEMENT - OTHER PROD (ECRC) (5000) DEPR & AMORT EXP - TRANSMISSION (5000) DEPR & AMORT EXP - TRANSMISSION (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLE SALE (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLE SALE (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLE SALE (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLE SALE (5000) DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLE SALE (5000) DEPR & AMORT EXP - DISTRIBUTION ACC 380 - 2000 DEPR & AMORT EXP - DISTRIBUTION ACC 38	COMPANY			OPERATING INCOME FOR THE RECENT HISTORICAL YEAR.	TEST YEAR	AND THE MOST	X PRIOR YEAR ENDE	EEAK ENDED 12/3/1/2013 ED 12/31/2012 ENDED 12/31/2011
OTHER PROD DEPRECIATION COMPANY JURISDICTIONAL SEPARAN	DOCKET N	JO. 120015-EI					WITNESS: Kim Ousdah	nl, Joseph A. Ender, Robert E. Ba
OTHER PROD DEPRECATION	- H	(1) ACCOUNT	(2)		(3) TOTAL	(4) FPSC	(5)	
OTHER PROD DEPRECIATION 403 & 404 DEPRE & AMMORT EXP - OTHER PRODUCTION 403 & 404 DEPRE & AMMORT EXP - OTHER PROD MARTIN PIPELINE 403 & 404 DEPRE & AMMORT EXP - OTHER PROD MARTIN PIPELINE 403 & 404 DEPRE & AMMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER RETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - TRANSMISSION OTHER NETAIL 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 367 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 367 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 367 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 367 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 377 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 377 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 377 403 & 404 DEPRE & AMMORT EXP - DISTRIBUTION ACC 377 403 & 40	N O	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 403 & 404 DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPR & AMORT EXP - OTH PROD MARTIN PIPELINE 403 & 404 DEPR & AMORT EXP - TRANS MISSION 403 & 404 DEPR & AMORT EXP - TRANS MISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER PROT 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 367 403 & 404 DEP	- 0		OTHER PROD DEPRECIATION					
403 & 404 DEPR & AMORT EXP DISMANTILEMENT - OTHER PROD (ECRC) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	N W	త			181,301	177,612	0.979654	
403 & 404 DEPR & AMORTE EXP - OTH PROD MARTHY PROD (ECRC.) 403 & 404 DEPR & AMORTE EXP - OTH PROD MARTHY PROD (ECRC.) 403 & 404 DEPR & AMORTE EXP - OTH PROD MARTHY PROD (ECRC.) 403 & 404 DEPR & AMORTE EXP - TRANSMISSION 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER METALL 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER METALL 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER METALL 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER WHOLE SALE 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER WHOLE SALE 403 & 404 DEPR & AMORTE EXP - TRANSMISSION - OTHER WHOLE SALE 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 361 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 362 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 364 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369 403 & 404 DEPR & AMORTE EXP - DISTRIBUTION ACT 369	4,	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT	- OTHER PROD	7,477	7,324	0.979654	
403 & 404 DEPR & AMORT EXP - OTH PROD - ECRC - 209,546 20,535 0.99 TRANSMISSION DEPRECIATION 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GYNOLES ALGO DEPR & AMORT EXP - TRANSMISSION OFFSET 0 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ဂဖ	403 & 404 403 & 404	DEPR & AMORI EXP - DISMAN LEMENT DEPR & AMORI EXP - OTH PROD MARTI	- O I NEK PROD (ECRO) N PIPELINE	0	9 0	0.00000	
TRANSMISSION DEPRECIATION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - TRANSMISSION 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 405 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 405 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 406 DEPR & AMORT EXP - DISTRIBUTION A/C 373 407 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 408 & 404 DEPR & AMORT EXP - DISTR	۰.	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC		20,768	20,356	0.980140	
### TRANSMISSION DEPRECIATION 403 & 404 DEPR & AMORT EXP - TRANS ECRC 403 & 404 DEPR & AMORT EXP - TRANS ECRC 403 & 404 DEPR & AMORT EXP - TRANS ECRC 403 & 404 DEPR & AMORT EXP - TRANS ECRC 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER NUTLES ALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER NUTLES ALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER NUTLES ALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER NUTLES ALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER NUTLES ALE 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT E	တ တ		OTHER PROD DEPRECIATION		209,546	205,293	0.979702	
403 & 404 DEPR & AMORT EXP - TRANS MISSION 403 & 404 DEPR & AMORT EXP - TRANS CECK- 403 & 404 DEPR & AMORT EXP - TRANS CECK- 403 & 404 DEPR & AMORT EXP - TRANS CECK- 403 & 404 DEPR & AMORT EXP - TRANS CECK- 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTR	10		TRANSMISSION DEPRECIATION					
403 & 404 DEPR & AMORT EXP - TRANS - ECRC - 403 & 404 DEPR & AMORT EXP - TRANS CCR - 403 & 404 DEPR & AMORT EXP - PELE NED	12	403 & 404	DEPR & AMORT EXP - TRANSMISSION		76,868	68,818	0.895275	
403 & 404 DEPR & AMORT EXP FPLE NEO 403 & 404 DEPR & AMORT EXP FPLE NEO 403 & 404 DEPR & AMORT EXP FPLE NEO 403 & 404 DEPR & AMORT EXP FPLE NEO 403 & 404 DEPR & AMORT EXP TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 361 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 363 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 364 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 366 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 366 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 369 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 369 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 369 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 369 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 369 403 & 404 DEPR & AMORT EXP DISTRIBUTION ACC 370 403 & 404 DEPR & AMORT E	5 3	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -		164	160	0.980140	
403 & 404 DEPR & AMORT EXP - AVOIDED AFUDC - TRANS OFFSET 0	<u>∓</u> fū	403 & 404 403 & 404	DEPR & AMORT EXP - INANS ECON		0	0	0.00000	
403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE 110 0 0.0 1110 0 0.0 110 0 0.0 110 0 0.0 1110 0 0.0 110 0 0.0	16	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC .	- TRANS OFFSET	0	0	0.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 372 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION AC 371 403 & 404 DEPR & AMORT EXP - DISTRIBU	†	403 & 404	DEPR & AMORT EXP - TRANSMISSION - 1	GSU OTHER RETAIL	8,084	7,926	0.980517	
DISTRIBUTION DEPRECIATION 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 362 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 363 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 400 0.00	6	403 & 404	DEPR & AMORT EXP - TRANSMISSION - (OTHER WHOLESALE	110	0	0.00000	
403 & 404 DISTRIBUTION DEPRECIATION 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTR	200		TRANSMISSION DEPRECIATION		87,116	78,795	0.904484	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 405 & 407 &	7 27 8		DISTRIBUTION DEPRECIATION					
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 362 35,858 35,858 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 42,332 42,332 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 21,878 21,878 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 27,008 27,008 27,008 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 27,008 27,008 27,008 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 2,731 2,731 2,731 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 24,46 1,646 1,646 1,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 24,46 1,646 1,00 0,09 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 24,46 1,00 0,09 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 24,46 1,00 0,09 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 24,46 1,00 0,00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 0,00 0,00 0,00	3 2		DEPR & AMORT EXP - DISTRIBUTION A/C		3.404	3,404	1.000000	
40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 364 42,332 42,332 1.00 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 21,878 21,878 1.00 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 (211,225) (211,225) 1.00 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 27,008 27,008 27,008 1.00 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 29,631 29,555 0.39 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 27,008 27,008 20,555 0.39 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 27,31 2,731 1.00 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 245 240 0.39 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 245 245 240 0.39 40.3 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 245 0.09 0.09 0.09	52	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A(C		35,858	35,858	1.000000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 365 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 366 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 039 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 045 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 045 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 045 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 059 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 050 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 050 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 050 403 & 404 D	5 8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/(42,332	42,332	1.000000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 367 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	78	403 & 404	DEPR & AMORIEXP - DISTRIBUTION AV		50,081	50,081	1.000000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 368 74,955 74,955 74,955 1.00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 27,008 27,008 27,008 1.00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 371 2,731 2,731 2,731 1.00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 245 240 0.39 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 0.39 0 0 0 0 0	5 62	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A((211,225)	(211,225)	1.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 369 27,008 27,008 1.00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 29,631 29,555 0.39 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 16,446 1.00 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 245 240 0.30 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	8	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C		74,955	74,955	1.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 370 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECCR - 245 403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECCR - 245 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR - 0.00 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	<u>ج</u>	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/(27,008	27,008	1.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 373 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	3 2	403 & 404 403 & 404	DEPR & AMORI EXP - DISTRIBUTION AC		29,631	29,555	1.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION - ECRC - 245 240 0.98 403 & 404 DEPR & AMORT EXP - DISTRIBUTION A/C 361 ECCR 0.00 0 NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	8 8	403 & 404	& AMORT EXP - DISTRIBUTION A/C	3373	16,446	16,446	1.00000	
403 & 404 DEPR & AMORT EXP - DISTRIBUTION ACC 361 ECCR NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	35	403 & 404	DEPR & AMORT EXP - DISTRIBUTION - E	\mathbf{c}	245	240	0.980139	
NOTES: TOTAL MAY NOT ADD DUE TO ROUNDING.	37	403 & 404	DEPR & AMORI EXP - DISTRIBUTION AN		-	0	0.000000	
	38	NOTES: T(DIAL MAY NOT ADD DUE TO ROUNDING.					

₩	UBLIC SERVIC	FLORIDA PUBLIC SERVICE COMMISSION EXP	EXPLANATION:	A NOIT AGAGG	TON GOD SOCTO	TYPE OF DATA SHOWN	Z
COMPANY:		LIGHT COMPANY	PROVIDE SUBSTITUTIONAL SEPARATION FACTORS FOR INCOME FOR THE TEST YEAR AND THE MOST RECENT HISTORICAL YEAR.	E TEST YEAR A	IND THE MOST	X PRIOR YEAR ENDED 12/3 X PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011	PROJECTED TEST YEAK ENDED 12/31/2013 PRIOR YEAR ENDED 12/31/2012 HISTORICAL YEAR ENDED 12/31/2011
) L	DOCKET NO. 120015-EI					WITNESS: Kim Ousdahl	WITNESS: Kim Ousdahl, Joseph A. Ender, Robert E. Barrett, Jr.
1	(1)	(2)		(3)	(4)	(5)	
ġ ġ	NO.	ACCOUNT TITLE		COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
	403 & 404 403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 362 DEPR & AMORT EXP - DISTRIBUTION A/C 364	362 ECCR 364 FCCR	757	757	1.00000	
. ~	403 & 404		365 ECCR	0	0	0.00000	
4 4	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 36:	368 ECCR	00	00	0.00000	
n cc	403 & 404 403 & 404		340 ECCR	.	0 0	0.00000	
	403 & 404		371 ECCR	4,435	4,435	1.00000	
∞ c	403 & 404	DEPR & AMORT EXP - DISTRIBUTION A/C 373 ECC	373 ECCR	00	00	0.00000	
, e	403 & 404	DISTRIBUTION DEPRECIATION	2000	98,538	98,457	0.999184	
- 2 5		GENERAL DEPRECIATION					
3 4	403 & 404	DEPR & AMORT EXP - GENERAL STRUCTURES	ES	7,359	7,245	0.984580	
15	403 & 404	DEPR & AMORT EXP - GENERAL OTHER (EX	(EXC ECCR & FERC)	12,575	12,382	0.984580	
<u> </u>	403 & 404 403 & 404	DEPR & AMORI EXP - GENERAL OTHER ECCR DEPR & AMORT EXP - GENERAL OTHER ECRC -	ECRC -	26 56	55	0.980139	
8 6 5	403 & 404	DEPR & AMORT EXP - PROP UNDER CAPT L GENERAL DEPRECIATION	EASES	20,383	20,074	0.000000	
278		NUCLEAR DECOMMISSIONING					
23 23	403 & 404	DEPR EXP - NUCLEAR DECOMMISSIONING	;	0	0	0.000000	
52 2	403 & 404	DECOMMISSIONING EXPENSE - ARO RECLASS NUCLEAR DECOMMISSIONING	SS	0	0	0.000000	
57 Se		TOTAL DEPRECIATION & AMORTIZATION		1,048,117	508,126	0.484799	
23 28		AMORT OF PROP & REGULATORY ASSETS					
3.50	405	REGULATORY DEBIT - ASSET RET OBLIGATION	NOI	0	0	0.00000	
32	405	ACCRETION EXPENSE - ARO REG DEBIT		61,435	60,488		
33	407	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS REGIII ATORY CREDIT - ASSET RET ORLIGATION	REGUL STUDY COSTS	(2,977)	(2,916)	0.979383	
33.1	407	REGULATORY DEBIT - ASSET RET OBLIGATION	NO.	0 (100,00)	0	0.000000	
3 %	407	AMORI OF OREELANIA SELILEMENI - CPRC	Ş	o	5	0.00000	

FLORIDA PUBLIC SERVICE COMMISSION PEPDAME PEPDAME PEPDAME PEPDAME PEPDAME PEDAME				JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME	- ACTURS - I	IEI OPEKAIING II	NCOME	
Company Pecent Historical Year	ORIDA PI	UBLIC SERV		NATION: DE JIRISDICTIONAL SEPA	ARATION FA	CTORS FOR NET	TYPE OF DATA SHOWN:	
COUNT TITLE	COMPANY:			THISTORICAL YEAR.	EST YEAR A	ND THE MOST	X PRIOR YEAR ENDED HISTORICAL YEAR EI	n ?
AMORT OF GLADES POWER PARK	OCKET NO	J. 120015-EI					WITNESS: Kim Ousdahl,	Joseph A. Ender, Robert E. Barn
AMORT OF GLADES POWER PARK	<u> </u>	(1)			(3)	(4)	(5)	
407 AMORT OF GLADES POWER PARK 407 AMORT OF GLADES POWER PARK 407 AMORT OF GLADES POWER PARK 407 AMORT OF STORM SECURITAXION ON ENTITAXION 407 AMORT OF STORM SECURITAXION ON ENTITAXION 407 AMORT OF STORM SECURITAXION ON ENGINEERE SECURITY 407 AMORTIZATION OF BUILDERERES SECURITY 407 AMORTIZATION OF PROTECTER RESERVE 407 AMORTIZATION OF PROTECTER RESERVE 407 AMORTIZATION OF PROTECTER SECURITY 407 AMORTIZATION OF STORM DEFICIENCY 408 AMORTIZATION OF STORM DEFICIENCY 409 AMORTIZATION 400 AMORTIZA	NO.	NO.		J	COMPANY (\$000)	JURISDICTIONAL (\$000)	SEPARATION FACTOR	
AMORTO G STORM SECURITIZATION	٠ -	407	AMORT OF GLADES POWER PARK AMODT OF OKEH ANTA SETTI FAMENT FILE		6,818	6,679	0.979654	
407 AMORTICA STORM SECURITATION - OVERAUNDER TAX RECOV 407 AMORTIZATION OF NUCLEAR RESERVE 407 AMORTIZATION OF NUCLEAR RESERVE 407 AMORTIZATION OF BUE DEFERENCE 407 AMORTIZATION OF STORM DEFICIENCY 407 AMORTIZATION OF STORM DEFICIENCY 407 AMORTI ROCE DASET - CONVERTIBLE ITC DEPR LOSS 407 AMORT REG LAB - CONVERTIBLE ITC DEPR LOSS 407 AMORT REG SASET - CONVERTIBLE ITC GROSS-UP 407 AMORT OF REG ASSETS - DEFER LOSS 407 AMORT OF REG ASSETS - DEPR LOSS 407 AMORT OF REG ASSETS - DEPR LOSS 407 AMORT OF REG ASSETS - DEPR LOSS 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - PAYROLL - ECGR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - RANCHISE TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRR 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 409 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 400 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 400 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ERRALL FUEL 400 TAX OTH	ا س	407	AMORT OF STORM SECURITIZATION		77,713	77,713	1.00000	
407 AMORTIZATION OF UNALLOCATED PROD RESERVE (6,955) (6,955) 407 AMORTIZATION OF DUALLOCATED PROD RESERVE 0 0 407 AMORT RECIPIED CONVERTIBLE IT OF DEPRILOSS 1,909 1,909 407 AMORT RECIPIED CONVERTIBLE IT OF GOSS-UP (10,101) (9,901) 407 AMORT RECIPIED CRESERVE SURPLUS (225,529) 0 407 AMORT OF PROP GANIX-ANIXITY REPED (221,322) 204,267 407 AMORT OF PROP GANIX-ANIXITY OPERAT INCOME CLEARING 96 94 408 TAX OTH THIN CTAX - PAYROLL - EGCR 0 0 408 TAX OTH THIN CTAX - PAYROLL - EGCR 0 0 408 TAX OTH THIN CTAX - PAYROLL - EGCR 0 0 408 TAX OTH THIN CTAX - PAYROLL - EGCR 0 0 408 TAX OTH THIN CTAX - RECIPER TAX - SECRET TAX - SECRET TAX - CARCA BRE	4	407	AMORT OF STORM SECURITIZATION - OVER/UN	NDER TAX RECOV	0	0	0.00000	
407 AMORTIZATION OF DET DEFERRED SECURITY 407 AMORTIZATION OF STORM DEFICIENCY 407 AMORT REG ASSET - CONVERTIBLE ITC GROSS-UP 407 AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP 407 AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS 407 AMORT OF PROP GAINS-AVIAT RR-FPL GROUP 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - PARYGLI ECAR 408 TAX OTH THI INC TAX - REGREPTS TAX - ECAR 408 TAX OTH THI INC TAX - REGREPTS TAX - ECAR 408 TAX OTH THI INC TAX - REGREPTS TAX - ECAR 408 TAX OTH THI INC TAX - REGREPTS TAX - ECAR 408 TAX OTH THI INC TAX - RECREPTS TAX - ECAR 408 TAX OTH THI INC TAX - RECREPTS TAX - ECAR 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - ERAC 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - ECAR 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - ECAR 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 409 TAX OTH THI INC TAX - GROSS RECEIPTS TAX - FRANCHISE 409 TAX O	so c	407	AMORTIZATION OF NUCLEAR RESERVE	Ļ	(6,955)	(6,955)	1.00000	
AMORTIZATION OF STORM DEFICIENCY 407 NUCLEAR RECOVERY AMORTIZATION OF STORM DEFICIENCY 407 NUCLEAR RECOVERY AMORTIZATION 407 AMORT REGOVERY BLE ITC DEPR LOSS 1946 1909 1909 407 AMORT REG LABS-CONVERTIBLE ITC GROSS—UP (10,101) (9,901) (9,901) 407 AMORT REG LABS-CONVERTIBLE ITC GROSS—UP (10,101) (9,901) (9,901) 407 AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS (525,529) 0 0 0 0 0 0 0 0 0	٥	407	AMORTIZATION OF UNALLOCATED PRODINESE AMORTIZATION OF DBT DEFERRED SECURITY	ikve i	0	0	0.00000	
407 NUCCEAR RECORERY AMORTIZATION 136,184 136,184 136,184 407 AMORT NCRC BASE RATE REV REO 1,948 1,908 1,909 407 AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS 1,948 1,909 1,909 407 AMORT OF REG ASSET - DEPREC RESERVE SURPLUS (525,529) 0 0 407 AMORT OF REG SSETS - DEPREC RESERVE SURPLUS (525,529) 0 0 407 AMORT OF PROP & REGULATORY ASSETS (321,322) 204,267	- ∞	407	AMORTIZATION OF STORM DEFICIENCY		0	0	0.00000	
407 AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS 1,948 1,909 407 AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS 1,0101 6,901 407 AMORT REG LAB - CONVERTIBLE ITC GROSS-UP (10,101) (9,901) 407 AMORT OF REG ASSET'S - DEPREC RESERVE SURPLUS (525,529) 0 407 AMORT OF REG ASSET'S - DEPREC RESERVE SURPLUS (525,529) 0 407 AMORT OF ROP & REGULATORY ASSETS 204,287 0 408 TAX OTH THINC TAX - PAYROLL - CAPACITY 0 0 408 TAX OTH THINC TAX - PAYROLL - MUC 0 0 408 TAX OTH THINC TAX - PAYROLL - MUC 0 0 408 TAX OTH THINC TAX - PAYROLL - MUC 0 0 408 TAX OTH THINC TAX - PARACHISE TAX 431,884 431,884 408 TAX OTH THINC TAX - FEDERAL UNEMPLOYMENT TAXES 1,202 1,183 408 TAX OTH THINC TAX - FEDERAL UNEMPLOYMENT TAXES 1,202 1,183 408 TAX OTH THINC TAX - GROSS RECEIPTS TAX - ECRC 0 0 408 TAX OTH THINC TAX - GRO	6	407	NUCLEAR RECOVERY AMORTIZATION		136,184	136,184	1.00000	
407 AMORT REG ASSETS - CONVERTIBLE IT COBPR LOSS 407 AMORT REG ASSETS - CONVERTIBLE IT COBPR LOSS 407 AMORT REG ASSETS - CONVERTIBLE IT COROSS LOSS 407 AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS 407 AMORT OF REG ASSETS - DEPREC RESERVE SURPLUS 408 AMORT OF PROP & REGULATORY ASSETS 408 TAX OTH THIN CTAX - PAYROLL - CCR 408 TAX OTH THIN CTAX - PAYROLL - CCR 408 TAX OTH THIN CTAX - PAYROLL - CCR 408 TAX OTH THIN CTAX - PAYROLL - NUC 408 TAX OTH THIN CTAX - PAYROLL - NUC 408 TAX OTH THIN CTAX - PAYROLL - CCR 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - FADERAL WEIGHT TAXES 408 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRC 409 TAX OTH THIN CTAX - GROSS RECEIPTS TAX - ECRC 409 TAX OTH THIN CTAY - GROSS RECEIPTS TAX - ECRC 409 TAX OTH THIN CT	6	407	AMORT NCRC BASE RATE REV REQ		0	0	0.000000	
407 AMORT OF REG ASEETS - DEPREC RESERVE SURPLUS (525,59) (321,322	= ;	407	AMORT REG ASSET - CONVERTIBLE ITC DEPRI	TOSS TOSS	1,948	1,909	0.980139	
407 AMORT OF PROP GAINS-AVIAT TRF-FPL GROUP AMORT OF PROP & REGULATORY ASSETS TAXES OTHER THAN INCOME TAX 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - FRANCHISE TAX 408 TAX OTH TH INC TAX - FEDERAL UNEMPLOYMENT TAXES 408 TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 409 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 409 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 409 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 409 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 409 TAX OTH TAX - GROSS RECEIPTS TAX - STORM RECOVERY 400 TAX OTH TAX OTH TAX	<u> 7</u> £	404 407	AMORT OF REG ASSETS - DEPREC RESERVE S	SURPLUS	(525,529)	(106,6)	0.000000	
AMORT OF PROP & REGULATORY ASSETS AMORT OF PROP & REGULATORY ASSETS TAXES OTHER THAN INCOME TAX 408 TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - PAYROLL - ECCR 408 TAX OTH TH INC TAX - FRALE & PERS PROPERTY TAX 408 TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES 408 TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - REAL BASE TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECRC 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - ECCR 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE 409 TAX OTH TAX - GROSS RECEIPTS TAX - FRANCHISE 409 TAX OTH TAX - GROSS RECEIPTS TAX - FRANCHISE 400 TAX OTH TAX - GROSS RECEIPTS TAX - FRANCHISE 409 TA	4	407	AMORT OF PROP GAINS-AVIAT TRF-FPL GROUF	<u>a</u>	0	0	0.00000	
TAXES OTHER THAN INCOME TAX 408	15 4		AMORT OF PROP & REGULATORY ASSETS		(321,322)	204,267	-0.635709	
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408	23	4 08	TAX OTH THINC TAX - PAYROLL - NUC	> ***	000 700	0 260	0.000000	
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408 TAX OTH TH INC TAX - STATE UNEMPLOYMENT TAXES 1,202 1,183 408 TAX OTH TH INC TAX - FICA (SOCIAL SECURITY) 46,837 46,114 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE 232,483 232,483 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FANCHISE 11,082 11,082 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL FUEL 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE 3,297 3,297	7	408 804	TAX OTH THINC TAX - FEDERAL UNEMPLOYME	ENT TAXES	353	348	0.984580	
408 TAX OTH TH INC TAX - FICA (SOCIAL SECURITY) 46,837 46,837 46,114 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - CAPACITY 0 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE 232,483 232,483 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FCCR 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FCCR 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 408 TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE 3,297 3,297	27	408	TAX OTH TH INC TAX - STATE UNEMPLOYMENT	r taxes	1,202	1,183	0.984580	
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406	3 3	408 408	TAX OTH THING TAX - GROSS RECEIPTS TAX	CAPACITY	007.760	0 727 462	9,000000	
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408 TAX OTH TH INC TAX - GROSS RECEIPTS TAX - STORM RECOVERY 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8 8	408	- GROSS RECEIPT	-RETAIL FUEL	0	0	0,00000	
408 TAX OTH TH INC TAX - REG ASSESS FEE - RETAIL BASE 3,297 3,297 3,297 NOTES: TOTAL MAY NOT AND DUE TO ROLLINGING	35	408	OTH TH INC TAX - GROSS RECEIPT	STORM RECOVERY	0	0	0.00000	
	36	408	OTH TH INC TAX - REG ASSESS FEI	AIL BASE	3,297	3,297	1.000000	
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	n O +		NET OPERATING INCOME		1,579,187	1,552,209	0.98291707	
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	9 ~ «	NOTES: TO	CHICKLING OF SING GOVERNMENT					

Q.

Amortization of reserve surplus. Please state, by month, the actual amount of depreciation reserve surplus that FPL amortized during calendar year 2010. With respect to the actual monthly amounts for calendar year 2010, are these monthly amounts the same as or different than the values shown as "Other Rate Case Adjustments" in the Income Statement (at Schedule 2, page 2) in FPL's monthly surveillance reports for calendar year 2010? In your answer, please identify and explain any differences.

A. The total amount of depreciation reserve surplus amortized in 2010 is shown below:

		RESERVE SURPLUS MORTIZATION
Jan-10	\$	(18,637,500)
Feb-10	. :	(18,637,500)
Mar-10	` <u> </u>	(18,637,500)
Apr-10		(18,637,500)
May-10	:	(18,622,137)
Jun-10		0
Jul-10		0
Aug-10		0
Sep-10		93,172,137
Oct-10		0
Nov-10		(12,500,000)
Dec-10		8,653,000
	\$	(3,847,000)

See FPL's response to OPC's Third Set of Interrogatories No. 84 for an explanation of the difference between the "Other Rate Case Adjustment" amount and the amounts reflected above.

Q.

<u>Depreciation Reserve Surplus</u>. Refer to the testimony of Kim Ousdahl at pages 21-22. Explain in detail why the use of \$191 million amortization, instead of some other amount, would be the most reasonable and balanced approach when the amortization for 2012 is not known and measurable given the Company cannot accurately predict the amount that will be amortized through the end of 2012.

A.

Because the actual recorded surplus amortization may be impacted by the effects of weather on FPL's revenue, neither the Commission nor the Company can predict the total amount of net Theoretical Reserve Imbalance (TRI) surplus amortized through the end of 2012, or what will be remaining to be amortized in 2013 of the original \$894 million at the time a final order is issued in this proceeding. Therefore, FPL believes the best approach is to fix the amount of net TRI surplus amortization for 2013, for both ratemaking and accounting purposes, based on the Company's current forecast, which assumes normal weather. It would likewise record this fixed amount of net TRI surplus amortization to the cost of removal component of depreciation reserve in 2013 to ensure that the amount of net TRI surplus amortization on the financial statements is equal to the amount of net TRI surplus amortization reflected in rates.

The \$191 million is the estimated amount of remaining surplus of \$894 million for the 12 months of 2013, based on the forecast prepared for this rate filing. FPL will amortize in its books and records the \$191 million throughout 2013, and that amortization, if approved by the Commission, will be consistent with the credit reflected in its rates set in this proceeding.

AFFIDAVIT

Kim Ousdahl

State of Florida)

County of Palm Beach)

I hereby certify that on this 20 day of April___, 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she sponsored the answers to Interrogatory Nos. 88-89, 91-92, and 94-95 from OPC's 4th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the responses are true and correct based on her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 21 day of April , 2012.

otary Public, State of Florida

Notary Stamp

Notary Public State of Florida Jennifer A Reklinski My Commission DD944536 Expires 02/27/2014

AFFIDAVIT

Robert E. Barrett, Jr.

State of Florida

County of Palm Beach)

I hereby certify that on this 25th day of April , 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she sponsored the answer(s) to Interrogatory No(s). 93, 96, 90 from OPC's 4th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this <u>25^{tt}</u> day of <u>April</u>, 2012.

Notary Stamp:

Motary Public State of Florida
Jennifer A Reklinski
My Commission DD944538
Expires 02/27/2014

Notary Public, State of Florida

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FPL's Responses to OPC's Fifth Set of Interrogatories (Nos. 97-101)

O.

Please state whether FPL or its parent or affiliate has made a Notification of Intent pursuant to s.220.153(3)(a), Florida Statutes, and whether FPL or its parent or affiliate intends to submit an application pursuant to s.220.153(3)(a), Florida Statutes, to apportion its adjusted federal income using the single sales factor under s.220.153, Florida Statutes.

A.

Consistent with FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, FPL responds as follows:

FPL does not intend to submit an application.

FPL calculates the state income tax on a separate-return basis, which has been the Commission's long-standing practice. Under the separate-return basis, FPL is treated for ratemaking purposes as paying the amount of tax due under a separate tax return rather than being included in a consolidated tax return. This practice ensures that any benefits or burdens that result from FPL's operations accrue to its ratepayers and insulates those ratepayers from the benefits and risks associated with non-regulated operations.

The operations of FPL, with the exception of the Scherer generation plant in Georgia, are totally within the state of Florida. Accordingly, the adoption of the single sales factor approach pursuant to Section 220.153 of the Florida Statutes would not materially change the determination of the apportionment factor for FPL, which is nearly 100% based on its business within Florida.

Q.

Please state whether, and if so, how FPL has adjusted its test year current state income tax expense as the result of expected or potential qualification for 2013 by FPL or its parent or affiliate as a taxpayer eligible to apportion its adjusted federal income tax under s.220.153, Florida Statutes.

A.

Q.

Please identify the dollar amount of capital expenditures by specific project and operating entity that FPL or its parent or affiliate expects to make for purposes of qualifying as a taxpayer who is eligible to apportion its adjusted federal income taxes under s.220.153(2), Florida Statutes.

A.

Q.

If it is FPL's position that state income tax in the test year should be calculated pursuant to the three factor formula without regard to the availability of s.220.153(2), Florida Statutes, please explain why you believe the Commission should not require FPL to reflect state income tax expense in a manner that reflects the availability of s.220.153(2), Florida Statutes, to FPL or its parent or affiliate?

A.

Q.

Please state the reduction in annual state income tax expense that FPL or its parent or affiliate expects to realize if it is approved as a taxpayer eligible to apportion its adjusted federal income tax under s.220.153, Florida Statutes, using the single sales factor formula instead of the three factor formula.

A.

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FPL's Responses to OPC's Sixth Set of Interrogatories (Nos. 102-112, 115-118, 124, 124 Supplemental, 125-128, Amended 131, 132-135)

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 102 Page 1 of 3

Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

In narrative form, please describe in detail FPL's plan to upgrade the "hot gas path" of certain combustion turbines ("CTs"). In your answer, please identify (by location, manufacturer, model, MW rating, and vintage) the specific CTs that are the subjects of the planned program of upgrades, identify the specific components that comprise the "hot gas path," and clarify whether the upgrades are based on an ongoing, previously existing program and schedule of replacing worn or deteriorated parts or instead involve a decision to replace parts that have not reached the ends of their service lives. Address whether the longer lasting components to be installed are newly available to the industry or could have been installed at the time of original construction, and if they could have been installed at the time of original construction why they were not installed at that time. Identify when and how the decision to upgrade the "hot gas paths" was made, the specific cost/benefit considerations on which the decision was based, the manner in which such cost/benefit considerations were applied and analyzed (whether by individual combustion turbine, plant site, vintage of unit, achieved hours of operation, manufacturer's recommendations, etc.), the time frame during which the program was developed, and the extent (broken down by the amount of expenditures and the specific CTs that have been upgraded in each calendar year) to which FPL has carried out the described program and the agenda and schedule for remaining upgrades. State whether the program of replacing "hot gas path" components is specific to FPL or is more broadly being undertaken in the electric industry. In your answer, please clarify whether the upgrades of "hot gas path" components "from 2010 through 2013" are the continuation of an existing and ongoing program that began prior to 2011 and will extend beyond 2013, or whether the upgrades began after calendar year 2010.

A.

FPL plans to upgrade the hot gas path components on 26 GE (General Electric) 7FA CTs. These upgrades are scheduled in conjunction with the next planned maintenance interval for each specific CT. The upgrade program began in 2011, and is scheduled to continue across the fleet through 2015 in accordance with planned maintenance intervals. Upgrades will include combined cycle generating unit CTs reflected in the table below, each nominally rated at approximately 160 MW.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 102 Page 2 of 3

FPL CT Upgr	ade Proje	ct Summa	ary Table
Site	Unit #	# CTs	CODs
Ft Myers	2	3	2000 2001
Sanford	4 5	4 4	2003 2002
Martin	8	2 2	2001 2005
Manatee	3	4	2005
Turkey Point	5	4	2007
Total	6	26	

To clarify the nature of the upgrade, this is a new offer from the OEM (original equipment manufacturer) offering incremental power and improved heat rate for the GE 7FA fleet. The program to replace hot gas path components is being marketed to the electric power industry and not unique to FPL. The upgrade is not in response to a fleet reliability or durability concern with existing components involved in the upgrade. The existing components are to be run to the next planned service interval, and then replaced with upgraded components that improve power and heat rate. These upgraded components being offered by the OEM to the industry are of new design that was not available at the time of original construction. There are eleven (11) new components introduced as part of the upgrade program: combustion liner, combustion flowsleeve, turbine buckets stage 1, turbine bucket stage 2, turbine bucket stage 3, turbine nozzles stages 1, turbine nozzle stage 2, turbine shrouds stages 1, turbine shroud stage 2, and turbine shroud stage 3.

The annual expenditures and CT upgrades over the 2010 to 2013 timeframe are reflected in the table below.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 102 Page 3 of 3

C.	T Upgrades (2010	- 2013)
Year	Base Capital Forecast Summary	CT Unit Upgrades
2010	0	0
2011	\$114,542	PMG-8A PMG-8C PMG-8D
2012	\$45,767	PSN-5A PSN-5D PSN-4B PSN-4A PMG-8B
2013	\$95,561	PSN-5C PSN-4D PSN-4C PTF-5B PTF-5D PSN-5B
Total	\$255,870	

The decision to make the upgrade was made in August 2011, after evaluating the related costs and benefits of the upgrade components versus the components currently used in FPL's 26 GE 7FA CTs. The cost/benefit analysis used projections for the 25 year period from 2011-2035. It included a 5 year period to fully convert to the new technology, followed by 20 years of operating projections. This projection period was chosen to coincide with the approximate remaining average service life of the CTs to be converted. The costs considered were the additional customer revenue requirements to purchase and install the new components versus the same costs to continue utilizing the existing technology during the projection period. The primary benefits to customers considered, as compared to the components currently in use in FPL's fleet, included revenue requirement reductions due to: the value of extended service lives and repair intervals of the new components; the value of the sale of existing components to GE which was enabled by the upgrade; the value of fuel and emission cost savings provided by heat rate efficiencies of the new components; and the value of deferred generation additions as a result of improved power output from the new technology. Additional considerations included: potential transmission system impacts; fleet operation and maintenance changes; new component durability; and GE contractual warranties. The cost/benefit analysis was applied and analyzed on a GE 7FA CT fleet-wide basis with unit conversions and future overhauls aligned with FPL's long-range maintenance outage schedule for the entire projection period.

The upgrades "from 2010 to 2013" statement represents a continuation of the hot gas path upgrades that began in 2011 and will extend beyond 2013.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 103 Page 1 of 2

Q.

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Identify the specific milestones and timing of each milestone associated with planning and implementing both the "hot gas path" upgrades and the overhaul of CT sites referenced at pages 23 and 24 of witness Barrett's direct testimony. Further, identify the approval process, timing of each decision and the specific items submitted to each decision maker(s) in the approval process.

A.

The milestones for implementing "hot gas path" upgrades and the overhaul of CT sites is as follows:

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стυ	CT Upgrades (2010 - 2013)				
Year	Base Capital Forecast Summary	CT Unit Upgrades			
2010	0	0			
		MR-8A			
2011	\$114,542	MR-8C			
		MR-8D			
		SN-5A			
		SN-5D			
2012	\$45,767	SN-4B			
		SN-4A			
		MR-8B			
		SN-5C			
	į	SN-4D			
2013	\$95,561	SN-4C			
2013	400,001	TP-5B			
	i	TP-5D			
		SN-5B			
Total	\$255,870				

С	T Site Outages (2	(010)	CT	Site Outages (2	(011)	ſ	CT	Site Outages (2012)	CT S	te Outages	(2013)
Year	Base Capital Forecast Summary	CT Unit Outages	Year	Base Capital Forecast Summary	CT Unit Outages		Year	Base Capital Forecast Summary	CT Unit Outages	Year	Base Capital Forecast Summary	CT Unit Outages
2010	\$ 158,449,276	FL4A FL4B FL4B FL4B FL4ST FL5A FL5B FL5ST FM2D FM2E FM2F MR3A MR3A MR3A MR4A MR4A MR4B MR8B MR8C MR8B MR8C MR8B MR8C MR9B M73C M73A M73A M73A M73A M73A M73A M73A M73A	2011	\$ 321,269,184	FL4A FL4B FL4ST FM2B FM2C FM2E FM2E FM2E FM2E FM2E FM3B MR3 MR3B MR3B MR3A MR3B MR3A MR3B MR4B MR4B MR4B MR4B MR4B MR4B MR4B MR8D MR8C MR8D MR8D MR8D MR8D MR8D MR8D MR8D MR8D		2012	\$ 241,452	FL4A FL4B FL4B FL4ST FL5B FL5B FL5ST FM2B FM2C FM2D FM2C FM2D FM2E FM3A FM3A FM3B MR3B MR3B MR3B MR3B MR3B MR4A MR4B MR9B MR9B MR9B MR9B MR9B MR9B MR9B MR9	2013	\$ 213,488	FL4A FL4B FL4B FL4ST FL5A FL5B FL5SA FL5B FM2C FM2B FM2C FM2E FM2F FM2F FM3A FM3B FM3T FM3A FM3B FM3T FM3A FM3B FMGT1 FMGT2 FMGT2 FMGT2 FMGT2 FMGT3 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT2 FMGT2 FMGT2 FMGT3 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT2 FMGT3 FMGT1 FMGT1 FMGT1 FMGT1 FMGT1 FMGT2 FMGT3 FM

* CT site outages include work on the Combustion Turbines (CT)'s, Heat Recovery Steam Generator (HRSG)'s and Balance of Plant (BOP)

The approval process for both the "hot gas path" upgrades and the overhaul of CT sites follows the standard budgetary review process utilized for all projects, where five year expenses are reviewed and approved by management.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 104 Page 1 of 1

Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Are the upgrades to "hot gas path" components related in any way, in whole or in part, to manufacturing defects, unanticipated deterioration found in, and/or operational problems encountered with the combustion turbines? If so, please identify and describe the specific defects, deteriorations, and/or problems that contributed to the decision to undertake the upgrades, and clarify whether the upgrades are necessary for continued operation or are in the nature of discretionary improvements. Also, if you answer that defects, deteriorations, or operational problems are contributing factors: Is the manufacturer of the CTs involved in the program, whether in terms of advisories, recommendations, consultations, warranty claims, discounts, cost sharing, or other arrangements? Please explain your answer in detail. In your answer, please identify and describe the status of any litigation between or among FPL, manufacturers, and/or contractors regarding the CTs that are the subject of the program.

A. The "hot gas path" upgrades are not related to, nor undertaken with the objective of remedying any manufacturing defects, unanticipated deterioration, or operational problems encountered with the combustion turbines.

Florida Power & Light Company Docket No. 120015-El **OPC's Sixth Set of Interrogatories** Interrogatory No. 105 Page 1 of 1

Ο. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

State whether the "more than \$250 million" amount (witness Barrett, at page 24, line3) invested "from 2010 through 2013" represents the total amount associated with the "hot gas path" upgrades, or whether instead it is the portion of a larger amount that has been allocated between categories of expense and capitalized items. By calendar year, beginning with the initiation of the program of "hot gas path" upgrades, state the monthly amount related to hot gas path upgrades that has been treated as O&M expense and the amount that has been capitalized and added to rate base. Include the corresponding monthly projections through 2012 and the end of the 2013 test year. In your answer, explain and support in detail the basis for the division between O&M and capitalization. Is this basis the same as or different from the basis that FPL applies to other installations, upgrades and overhauls of plant? Explain and support any difference.

A. The "more than \$250 million" amount (witness Barrett, at page 24, line 3) invested "from 2010 through 2013" does represent the total amount associated with the "hot gas path" upgrades for that period. The entire amount is capital and has been added to the rate base; there is no O&M. Combustion turbines are defined as units of property in the Property Retirement Unit Catalogue (PRUC) and this is the basis of capitalization. The amount of capital projected through 2013 for the "hot gas path" upgrades is presented in the table below:

Hot Gas Path	Power General	tion Division - Capital Cash Fig	ows in '000s				
	2011 Forecast and 2012/2013 Budgets						
Month	2011	2012	2013				
January	-	-	19,296				
February	-	-	3,859				
March	-	805	3,859				
April	-	-					
May	-	-	-				
June	-	-					
July	-	-	30,875				
August	-	14,988	3,859				
September	57,811	14,988	15,437				
October	52,483	14,988	18,375				
November	3,366		-				
December	882	•	-				
Totals	114,542	45,768	95,561				

Totals	114,542	45,768	95,561

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 106 Page 1 of 2

Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Identify and describe the specific economic analysis that was performed for and that justifies the upgrading of each combustion turbine (or group of turbines, if the analysis was not performed at the level of individual CTs) that is the subject of the program to upgrade "hot gas path" components as referenced by witness Barrett at page 23. Identify the specific criterion or criteria that FPL applied to each CT to determine whether a CT qualified or qualifies for the upgrade program, and describe the "base case" and "change case" that was reviewed for each when determining the expenditure was or will be justified from the standpoint of a comparison of costs with benefits to be derived. For each combustion turbine that is included in the program to upgrade "hot gas path" components, summarize the results of the specific cost/benefit analysis that supports the investment. In your answer, with respect to each analysis that was performed to support the upgrade(s), quantify the benefits to be derived and the payback period required before customers served by the combustion turbine will realize a net financial benefit, in the form of lower overall costs, from the expenditure to upgrade the CT.

A.

The general overview of the economic analysis FPL performed is provided in the answer to OPC's Sixth Set of Interrogatories, Question 102. Of the 32 GE 7FA CTs in FPL's fleet, 26 were selected to be upgraded. Of the 6 units excluded, 4 are of a vintage that is incompatible with the upgrade components and 2 other units are peaking units less likely to operate with enough frequency to take full advantage of the new components' longer lives and fuel efficiencies. As also described in the answer to Interrogatory No. 102, the "base case" assumed that FPL would continue to utilize its current hot gas path components for the period from 2011-2035. The "change case" assumed that 26 units would be upgraded to the new technology.

The projected incremental costs and benefits of the upgrade during the 25 year projection period were then compared to the "base case" estimates over that same period. The result of that comparison was that the projected present value of revenue requirement reductions (i.e. customer benefits) from the upgrade exceeded its incremental revenue requirements by more than \$200 million. The costs and benefits measured in the analysis are described in detail in the answer to Interrogatory No. 102 and the quantified values of each are provided below:

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	CPVRR
7FA.04 Parts Capital Expenditures (excluding life/interval extensions)	\$508.5
Life/Interval Extensions:	
- Extension of Hot Gas Path parts life from 72k to 96k hours	(\$87.8)
- Extension of Hot Gas Path repair interval from 24k to 32k hours	(\$94.9)
CPVRR of Net Incremental Parts Capital Expenditures - Subtotal	\$325.8
Sale of Parts to GE	(\$165.8)
Turbine Wheel Price	
Concessions	(\$26.4)
Net System Benefits (fuel, emission and deferred generation savings)	(\$355.7)
Upgrade CPVRR (favorable) - TOTAL	(\$222.1)

The payback period required before customers will see a net financial benefit from the upgrade is in the 9th year after the initiation of the upgrade. This is equivalent to 4 years after the upgrade period is completed.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 107 Page 1 of 2

Q.

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Please identify with specificity the nature and purpose of, and justification for each component of the "other overhaul-related expenditures of more than \$750 million from 2010 to 2013" (witness Barrett, at page 24, lines 3-4) that FPL intends to spend on CT sites. Provide the amount that has been or will be expended to overhaul FPL's combustion turbines by month during the period 2009-2011, inclusive, 2012 to date, and the amount budgeted for 2012 and 2013. In your answer, please clarify whether the expenditures of \$750 million to which the witnesses refer represent a continuation of a program of normal overhauls that existed prior to 2010, or whether instead the witness is describing a new or modified program of CT overhaul activity. If the latter, please describe the nature of the departure from prior programs and explain the specific reasons for the changes. Does the amount of \$750 million relate to routine maintenance of existing units, or does it involve upgrades other than the replacement of "hot gas path" components? If the latter, please identify the precise nature of upgrades, the economic and/or cost/benefit analyses that were performed to support the activities, and the results (in terms of lower costs, payback period, etc.) that warrant the activities.

A.

The purpose and justification for each component of the "other overhaul-related expenditures of more than \$750 million from 2010 to 2013" that FPL intends to spend on CT sites is to maintain operational performance for the expanded CT fleet sites. The CT fleet includes 2,400 MW of new combined cycle capacity added at West County Units 2 & 3 during 2010 and 2011; FPL also added approximately 8,000 MW of new combined cycle capacity during the eight prior years. These expenditures are a continuation of the program for normal overhauls for the expanded fleet and represents routine CT fleet site maintenance. The table below summarizes the requested information for 2009-2013.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 107 Page 2 of 2

		Actuals By Mor	nth Thru April 2012	2	Projected -	Annual Only	
Month	2009	2010	2011	2012	2012	2013	
January	8,535,084	16,859,130	50,917,886	4,538,328			
February	9,131,452	13,273,479	24,632,990	13,911,869	.]		
March	5,052,595	12,990,905	17,277,304	42,127,679			
April	9,746,562	16,619,383	14,171,672	32,838,029			
May	9,010,989	14,574,090	21,044,713]		
June	3,694,431	13,985,738	29,829,393]		
July	15,543,880	11,921,135	14,975,750]		
August	6,841,881	11,876,721	15,118,713]		
September	13,161,371	8,837,203	54,872,773				
October	20,895,004	13,422,491	15,014,378				
November	16,343,149	13,584,821	20,633,400				
December	19,214,308	10,504,179	42,780,193				

Totals	137,170,706	158,449,276	321,269,164	93,415,905	241,452,210	213,487,983

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 108 Page 1 of 1

Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

With respect to the combustion turbines that are included in the plan to expend \$750 million in "overhaul-related expenditures," please compare the planned overhaul activities with those recommended by the manufacturers of the CTs. If the planned activities exceed the manufacturer's recommendations in scope or cost, please describe the analysis that was performed to determine the increased activities (and related costs) are warranted on the basis of a comparison of costs to be incurred and benefits to be derived.

A. The planned overhaul activities are in agreement with the manufacturer recommendations.

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Q.

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Please identify, quantify, and describe in detail the impact of the \$250 million of expenditures to upgrade hot gas components and \$750 million of expenditures for other CT overhaul activities during 2011-2013 on FPL's test period depreciation expense, early retirements, extended life spans for upgrade units, capital recovery requests, and the amount of the depreciation reserve surplus that is the subject of the settlement agreement that the Florida Public Service Commission approved in Order No. PSC-11-0089-S-EI. Do the matters described represent incremental increases to CT maintenance and overhaul activities relative to prior years? If so, please quantify the incremental impact on depreciation expense, early retirements, extended life spans for upgrade units, capital recovery schedules, and depreciation reserve surplus relative to calendar years 2010, 2011, and 2012 to date.

A.

The approximate impact on depreciation expense and associated early retirements for the \$250 million of expenditures associated with the hot gas component upgrades and the \$750 million expenditures for CT overhaul activities is shown by year in the following table.

	\$250 Million H Upgra		\$750 Million C	
Ledger Year	Depreciation Expense (\$000)	Early Retirements (\$000)	Depreciation Expense (\$000)	Early Retirements (\$000)
2011	226	27,898	5,758	0
2012	1,746	52,734	13,390	0
2013	5,318	88,913	21,425	0
Total : 2011-2013	7,290	169,545	40,573	0

The early retirements associated with the \$250 million hot gas path upgrades are associated with existing hot end components that will be removed before installing the upgraded hot gas path components. There are no early retirements associated with the \$750 million CT overhaul activities. One of the benefits of the upgrade is life extensions for the hot gas path parts life but there is no extended life span for the units. There is also no extended life span associated with the CT Overhaul activities.

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There is no impact on capital recovery schedules either from the 2009 rate case or any capital recovery schedules requested in the current docket as a result of hot gas path or CT overhaul activities.

These hot end component upgrades and CT outage activities have no impact on the theoretical reserve surplus determined in the last rate case (FPSC Order No. PSC-10-0153-FOF-EI, issued on March 17, 2010 in Docket Nos. 080677-EI / 090130-EI) since it was based on a point in time calculation of the theoretical reserve position using projected year-end 2009 plant and reserve balances.

The only matter described above that represents an incremental increase to CT maintenance and overhaul activities relative to prior years is the \$250 million hot gas path upgrades. The \$250 million of expenditures associated with the hot gas component upgrades in the 2011-2013 period are incremental increases to CT maintenance and overhaul activities relative to prior years. Approximately \$46 million of the \$750 million related to CT overhaul activities is for new capacity for West County Unit 3 and Cape Canaveral. The balance of the \$750 million is exclusively for existing units in the fleet and is non-incremental.

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Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Does/will FPL perform the upgrades and overhaul activities described by witnesses Barrett and Kennedy, or is the work performed by contractors? In your answer, explain whether and to what extent the upgrades and overhauls fall within the provisions of, and are performed pursuant to, long term service agreements or other contracts with the manufacturers or other contractors. In your answer, please quantify the amount paid under each such long term service agreement for work related to the upgrades and overhauls described by witnesses Barrett and Kennedy per calendar year during the period 2009-2011 and the amount that FPL projects it will pay in 2012 and 2013.

A.

Contractors are utilized for upgrades and overhaul activities described by witnesses Barrett and Kennedy. FPL has agreements and/or contracts with the CT original equipment manufacturers (oem's) to perform maintenance on FPL's combustion turbine equipment. Work performed on non-CT equipment at the CT fleet sites is performed by a mixture of FPL and contractor labor. The table below summarizes the historical expenditures for contractors for all CT site work for the period of 2009 - 2011 and projected use of contract labor for the periods requested above (2012 and 2013).

	C100000
Year	Contractor \$
2009	\$ 25,924,970
2010	\$ 29,958,404
2011	\$ 203,587,380
2012	\$ 85,887,896
2013	\$ 134,899,886

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Q.

Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Ms. Kennedy's testimony indicates that FPL's projected 2013 test year fossil base capital expenditures include CT hot end component upgrades of \$95.6 million. Please confirm that this amount is embedded in the \$250 million referenced in Mr. Barrett's testimony. If not confirmed, explain fully why not.

A. The \$95.6 million is embedded in the \$250 million referenced in Mr. Barrett's testimony.

Power Generation Division FPL Base Capital Summary in 900's

2010 ACTUALS 2011 FORECAST 2012 2013
\$ % \$ % \$ % \$ %

- 0.0% 114,542 23.8% 45,767 12.7% 95,561 26.7%

GE7FA Combustion Turbine .04 Upgrades

Total 2011 - 2013

255,870

Fiorida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 112 Page 1 of 1

Q. Interrogatories nos. 102-112 refer to FPL's plan to spend \$250 million "from 2010 through 2013" to upgrade the "hot gas path" of combustion turbines, some or all of which are components of combined cycle units, and spend an additional \$750 million to otherwise overhaul combustion turbines, as described in witness Robert Barrett's prefiled direct testimony at pages 23-24 and as described further in the direct prefiled testimony of witness Roxane Kennedy at page 25.

Ms. Kennedy's testimony indicates that FPL's projected 2013 test year fossil base capital expenditures include CT planned maintenance overhauls of \$41.1 million. Please confirm that this amount is embedded in the \$750 million referenced in Mr. Barrett's testimony. If not confirmed, explain fully why not.

A. The \$41.1 million of CT planned maintenance overhauls is embedded in the \$750 million referenced in Mr. Barrett's testimony, and represents all outage work at FPL's combustion turbine-based combined cycle sites.

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Q. Canaveral Modernization Project. Refer to the testimony of Company witness Kim Ousdahl at page 11 (lines 11-14), Exhibit KO-5 and MFR Schedule C-8, page 3 (lines 12-13). Ms. Ousdahl stated in her testimony that FPL has removed all amounts associated with the Canaveral Modernization Project from the 2013 test year revenue requirements. However, as it relates to the \$18.7 million increase to Account 553 in the test year, the referenced section of MFR Schedule C-8 states that of this amount "The balance of the increase of \$1.1 million relates to daily maintenance work for the addition of new fuel efficient combined cycle generation at Cape Canaveral, starting in June 2013". Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

A.

MFR C-8 is prepared based on total company per book amounts; therefore, it does not reflect amounts by FERC account after Company or Commission adjustments. In contrast, Exhibit KO-5 summarizes all Cape Canaveral Modernization Project per book and jurisdictional amounts removed from revenue requirements via a Company adjustment, including the net operating income adjustments which are reflected on page 2, line 4 of MFR C-3 for the 2013 Test Year. Therefore, there is no discrepancy between the aforementioned schedules; they just represent different sets of data.

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Q. Rate Case Expense. Refer to the testimony of Company witness Kim Ousdahl at page 12 (lines 13-19), MFR Schedule B-2 and MFR Schedule C-10.

- a. Please explain fully and in detail why the Company proposes to include the unamortized balance of rate case expense as a component of working capital (i.e. in rate base). In addition, cite (by date and Order number) all Commission Orders in which the Commission authorized the inclusion of unamortized rate case expense in rate base.
- b. Referring to MFR Schedule B-2, page 3 (line 12), page 4 (line 27), page 7 (line 18) and page 9 (line 9), please explain fully and in detail FPL's rationale for including the unamortized balance of its projected rate case expense (\$4.826 million) in rate base when it is removing from rate base the unamortized rate case expense (\$6.050 million) associated with FPL's last rate case in Docket No. 080677-EI.

A.

- a. Rate case expenses are a necessary cost for any regulated public utility, just like any other cost included in FPL's revenue requirement calculation. The unamortized rate case balance must be included in rate base in the Test Year in order to avoid an implicit disallowance of these deferred costs. Commission order, Order No. PSC-08-0327-FOF-EI, issued on May 19, 2008, allowed Florida Public Utilities Company to include one half of their unamortized rate case expense balance in working capital.
- b. The amount reflected on MFR B-2, page 3, line 12 of (\$6.050 million) represents the Commission adjustment to remove the sum of the unamortized balance of all rate case expenses from FPL's prior rate case proceeding in Docket No. 080677-EI of \$0.535 million and current proceeding of \$5.515 million, as ordered by the Commission in that proceeding. Although the Company believes this treatment to be inappropriate and confiscatory, it is not requesting reconsideration of that previous order on these prior costs. The amount reflected on MFR B-2, page 4, line 27 of \$4.826 million represents the Company adjustment to add back the unamortized balance of rate case expenses associated with the current proceeding assuming the Company is granted a four year amortization as requested in this proceeding. The Company requests the Commission to consider full recovery of these prudently incurred costs. See Attachment No. 1 for details for both of the calculations.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 116 Attachment No. 1 Page 1 of 1

2013 Rate Case Expenses Account 186 - Deferred Debit

	Prior Rate Case		Curr	ent Rate Case		Total
		(2009)		(2012)	Unamortized	
					_	
Dec-12	\$	935,560	\$	5,515,000	\$	6,450,560
Jan-13		868,760		5,515,000		6,383,760
Feb-13		801,960		5,515,000		6,316,960
Mar-13		735,160		5,515,000		6,250,160
Apr-13		668,360		5,515,000		6,183,360
May-13		601,560		5,515,000		6,116,560
Jun-13		534,760		5,515,000		6,049,760
Jul-13		467,960		5,515,000		5,982,960
Aug-13		401,160		5,515,000		5,916,160
Sep-13		334,360		5,515,000		5,849,360
Oct-13	İ	267,560		5,515,000		5,782,560
Nov-13		200,760		5,515,000		5,715,760
Dec-13		133,960		5,515,000		5,648,960
13-month						
Average	s	534,760	\$	5,515,000	\$	6,049,760

	Prio	r Rate Case	Cur	rent Rate Case		Total
		(2009)		(2012)	Ur	namortized
Dec-12	\$	935,560	\$	5,515,000	\$	6,450,560
Jan-13	ļ	868,760		5,400,104	ĺ	6,268,864
Feb-13		801,960		5,285,208		6,087,168
Mar-13		735,160		5,170,313		5,905,473
Apr-13		668,360		5,055,417		5,723,777
May-13		601,560		4,940,521		5,542,081
Jun-13		534,760		4,825,625		5,360,385
Jul-13		467,960		4,710,729		5,178,689
Aug-13		401,160		4,595,833		4,996,993
Sep-13		334,360		4,480,938		4,815,298
Oct-13		267,560		4,366,042		4,633,602
Nov-13		200,760		4,251,146		4,451,906
Dec-13		133,960		4,136,250		4,270,210
13-month						
Average	\$	534,760	\$	4,825,625	\$	5,360,385
	<u> </u>		L	(B)	L	

Notes

- (A) Amount removed as a Commission adjustment from the 2013 Test Year
- (B) Amount added back to FPL's 2013 working capital as a Company adjustment

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 117 Page 1 of 1

Q.

Uncollectible Expense. Refer to MFR Schedule C-11. Please state whether the amounts in Column 2 represent net write-offs. If not, please provide the net write-offs for each period shown on MFR Schedule C-11.

A.

The amounts in Column 2 are net write-offs.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 118 Page 1 of 1

Q. Administrative Expenses. Refer to MFR Schedules C-12 and C-14.

- a. Referring to MFR Schedule C-12, please explain fully and in detail why customer accounts expense is projected to increase by \$13.258 million between the 2011 historical year and the 2013 test year.
- b. Referring to MFR Schedule C-12, please provide a breakout of the 2013 test year Miscellaneous Expenses in the amount of \$18.037 million.
- c. Referring to MFR Schedule C-12, please explain fully and in detail why A&G expenses are projected to increase by \$84.757 million between the 2011 historical year and the 2013 test year. In addition, provide a breakout of the \$404.159 million of projected test year A&G expense.

A. Please see Attachment No. 1 for FPL's response to subpart (a). See Attachment No. 2 for FPL's response to subpart (b). FPL's response to subpart (c) will be provided tomorrow under separate cover.

Florida Power & Light Company Docket No. 120015-E1 OPC's Sixth Set of Interrogatories Interrogatory No. 118
Attachment No. 1

Attachment No. 1 Page 1 of 1	Comments (M = \$millions K = \$thousands) Increase is due to higher net write-offs driven primarily by lower levels of federal payment assistance funding and post write-off recoveries. This increase in net write-offs also results in an increase to the provision balance.	9 Higher operating expense for smart meter project.	Increase is driven by higher staffing expense related to account management and contractor administration, staffing to support technology and analytics, higher overtime, training, and 2012 and 2013 salary increases per standard HR compensation programs.	9 Increase is driven primarily by higher telecommunication and systems maintenance expense and higher staffing expense driven by higher call volume forecast and 2012 and 2013 salary increases per standard HR compensation programs.	1 Increase in information management support expense of customer service systems and projects.	5 Increase is driven primarily by higher staffing expense based on 2012 and 2013 salary increases per standard HR compensation programs.	Decrease is due to staffing reductions driven by smart meter project.	 Decrease is driven primarily by lower postage and paper expense of \$(2.5M) partially offset by higher staffing expense based on 2012 and 2013 salary increases per standard HR compensation programs. 	7 Not material.	8
	Increase / (Decrease) 11,215	7,409	2,698	1,719	1,541	895	(10,425)	(1,673)	87	13,466 13,258
	Historical Year <u>Ended</u> 12/31/2011 7,193	13,545	10,871	32,343	3,297	14,878	22,658	25,689	6,320	136,794 136,766
	Test Year <u>Ended</u> 12/31/2013 18,408	20,954	13,570	34,062	4,837	15,773	12,233	24,016	6,407	150,260 150,025
Customer Accounts (\$000)	<u>Function</u> Uncollectible Accounts	Smart Meter Project	Customer Service Field Operations	Customer Care	Information Management	Revenue Recovery	Meter Reading	Customer Billing	Other	Per book on MFR C-4 Jurisdictional amount on MFR C-12

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 118 Attachment No. 2 Page 1 of 1

FERC O&M Trend Analysis (A/FFc/FFc)
FERC Account 930 - Miscellaneous General Expenses

Final Responsible CC	Account		2013
Base O&M			
Nuclear Division	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 4,597,135.00
FPL Corporate Financ	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 74,010.00
FPL Utility Finance	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 255.00
FPL Utility Finance	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 612.00
FPL Utility Finance	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 561.00
FPL Utility Finance	Result		\$ 1,428.00
General Counsel	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 3,696.00
General Counsel	5709000	FEES: Directors	\$ 3,303,036.00
General Counsel	Result		\$ 3,306,732.00
Infomation Managemen	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 85,176.02
Engineering Const &	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 765.00
Engineering Const &	5800000	OTHER EXPENSE	\$ 107.10
Engineering Const &	Result		\$ 872.10
Strategy & Policy	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 302,000.00
Regulatory & State G	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 3,558.84
Regulatory & State G	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 56,446.83
Regulatory & State G	Result		\$ 60,005.6
Corp & External Affa	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 431,100.90
Executive	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 285,830.00
Executive	5610300	DUES & SUBSCRIPTIONS: Civic Organizations	\$ 39,695.00
Executive	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 9,617,716.00
Executive	Result		\$ 9,943,241.0
ACG/Finance Other	5420300	CREDITS & APPLIED CHGS: St Lucie 2 Cost Recovery	\$ (421,330.49
Energy Marketing & T	5610100	DUES & SUBSCRIPTIONS: Corporate	\$ 5,018.2
Energy Marketing & T	5610500	DUES & SUBSCRIPTIONS: Industry Associations	\$ 4,432.2
Energy Marketing & T	Result		\$ 9,450.4
Total Base O&M	Result		\$ 18,389,820.6
Reconciling items from conversion	n of Budget	to FERC	\$ (352,820.68
MFR C-12 Total FERC Account	930 - Misce	laneous General Expenses	\$ 18,037,000.00

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 124 Page 1 of 1

Q.

Plant Held For Future Use (PHFFU). Refer to MFR Schedule B-14. For each item PHFFU listed on MFR Schedule B-14 that comprises the total amount of \$237.4 million, please provide a schedule which shows the following:

- a. Description of the property or item;
- b. Purchase dates and related amounts;
- c. Current anticipated in-service date;
- d. Documentation for system planning which supports the expected in-service dates.

A.

Please see Attachment No. 1 in response to this question.

FPL Property Held for Future Use		Prior Year 2012	Test Year 2013	Purchase	Expected In Service			Attachment No. 1 Page 1 of 5
Property Name	Cost	13 mo avg.	13 mo avg.	Date	Date	Capacity	Planning	Description
NUCLEAR FUTURE USE (transferred to Other Production 12/11): DESOTO (RANDOLPH PURCHASE) DESOTO (PRICE PURCHASE)	154,272 26,595	154,272 26,595	154,272 26,595	Dec. 1974 Aug. 1975	Note 1	Note 1 Note 1	Note 1 Note 1	Approximately 30 Acres in The Ne 1/4 Of Section 27, 136S, R25E, Desoto County. Approximately 120 Acres in The Se 1/4 Of Section 29, 136S, R25E. And The Sw 1/4 Of Section 28, 136S, R25E, Desoto County.
DESOTO PLANT SITE total Nuclear Future Use (transferred to Other Production 12/11):	9,135,401	9,135,401	9,135,401	Dec. 1974	Note 1	Note 1	Note 1	Approximately 13,305 Acres Northeast Of Arcadia In Desolo County.
OTHER PRODUCTION FUTURE USE: Fort Drum	17,754,918	17,754,918	17,754,918 June 2011	June 2011	Note 2	Potential for up to 3 combined	Note 2	Approximately 2,832 acres of land in Okaechobee County - Section 1,2,11,12 & 12; Township 33S; Range 35E
MC Daniel Sife	41,975,443	39,981,552	39,981,552 June 2011	June 2011	Note 2	Www. units burning burning natural gas Potential for up to 3 combined combined for Www. units burning bycle (1,200 km/s) units burning bycle (1,200 km/s) units burning burning www.	Note 2	Approximately 3,176 Acres of land in Hendry County for Mc Daniel Site - Sections 20,21, 22, 27, 28, 29, 33 & 34; Township 47S; Range 33 E
Непилу Сту Land	70,000,000	32,342,908	51,214,773	Note 2	Note 2	natural gas Note 2	Note 2	Approximately 9,425 acres of land in Hendry County, adjacent to the McDaniels Site.
Total Other Production Future Use	129,730,361	90,079,378	108,951,243					
TRANSMISSION FUTURE USE:								
BOB WHITE SUBSTATION: BORWHITE, SUBSTATION - ACQUIRE SITE	4,134,353	4,134,353	4,134,353	Jan. 2007	Dec 2013	N/A	Note 3	Approximately 39.02 acres of land for the Bobwinte Transmission Substation in Sarasota Courty El
BOB WHITE MANATEE 230KV TRANS LINE	2,831,410	653,402		June 2011	Dec 2014	N/A	Note 3	Sarasota County, FL.
Total Bob White Substation	6,965,763	4,787,755	4,134,353					
GACO: Gaco Sire Prep GACO TRANS SWITCHING STATION - ACO SITE	3,498,325	3,498,325	3,498,325	Nov. 2010 Oct. 2007	Dec. 2021 Dec. 2020	N.A N.A	Note 3	Site preparation for new GACO substation in Volusia County, FL Section 23 & 26. Township 17S, Range 31E, Volusia County, FL. Approximately, 200 acres for a new 200/230kV GACO transmission switching autostation. An increase in transmission capability is needed to support load growth in Northeast FL.
	7,601,924	7,601,924	7,601,924					
GREEN TRANS SWITCHING STATIONACQ SITE	9,777,915	9,777,915	9,777,915	9,777,915 Sept. 2006	2020-21	Y.	Note 3	Approximately 60 acres of land for the Green Transmission Substation in Section 24 Township 46 Range 41 Palm Beach County, FL for a SOSAV transmission switching station. The purchase was based on the need for additional electrical injection to the southern ponton of FPL's system. A new SOSAV transmission line is proposed to be constructed from the existing Corbelt Substation to this new site.

Property Name ST JOHNS-PELLICER-PRINGLE: ST JOHNS-PELLICER-PRINGLE ACQUIRE EASMNT T LEVEE-CONSERVATION SONV (BROWARD CO); CONSERVATION-LEVEE SOUKV LINE		Prior Year	Test Year	Durchage	Expected in Sendon			Page 2 of 5
ILICER-PRINGLE: LLICER-PRINGLE ACQUIRE EASMINT ISERVATION 500V (BROWARD CO): ON-LEVEE 500KV LINE	Cost	ģ	ģ	Date	Date	Capacity	Planning	Description
NSERVATION 500V (BROWARD CO): ION-LEVEE 500KV LINE	6,808,945	6,808,945	6,808,945	Dec. 2010	Dec 2016	K K	Note 3	St Johns-Pellicer-Pringle Acquire Easements On Bunnell-St Johns Line
	5,671,738	5,671,738	5,671,738	April 1995	June 2021	¥ Z	Note 3	Approximately 33 Miles Of Right-Of-Way, Typically 200' in Width, For One 500Kv Line Between Conservation And Levee Substations in Broward And Dade Counties.
AGREGATE TRANSMISSION PROPERTY UNDER 5% GALLOWAY-SOUTH MIAMI LOOP TO S WEST SUB	1,834,050	1,834,050	1,834,050	Oct. 2005	TBA	N.A	Note 3	Approximately 1.1 miles of land in S14823, T54S, R40E, Miami Dade County for the
PT SEWELL-SANDPIPER - ACOUIRE EASEMENTS PIROLO INJECTION	1,636,769	1,767,016 377,716	1,767,016 F L -	Feb. 2008 June 2011	June 2017 June 2017	N.A A.A	Note 3 Note 3	Gallower-South Marm Loop 1o Southwest Substation. Section 5, Township 38, Range 41, Martin Courth. Section 5, Township 38, Range 41, Martin Courth of 14, Paimetto Unrecorded Subdivision Located In Section 23, Township 17, South, Range 31 East, Volusia County, Florida.
MANATEE-RINGLING 138KV TRM LINE	1,518,475	1,518,475	1,518,475	June 1996	TBA	N/A	Note 3	Approximately 6 Miles Of Right-Dr.Way in Manatee County. Total Acresge Originally Bush seed 56 g7 assection to the St of 27 c. st.
TURKEY POINT-LEVEE (LEVEE-SOUTH DADE)	1,444,922	1,444,922	1,444,922	July 1977	2022-2023	N/A	Note 3	Ehv Right-Of-Way 330 Feet In Width And Containing 1560 Acres Traversing South And
DESOTO-ORANGE RIVER EHV R/W	900,792	900,792	900,792	July 1978	TBA	N/A	Note 3	West Under County. Approximately 4-25 Miles Of Various Wirth Right-Of-Way (250-390 Feet) From Orange River Ehy Substation North To Approximately 2 Miles North Of Ft Myers Plant.
LEVEE SUB	789,030	789,030	789,030	Jan, 1996	2022-2023	N/A	Note 3	Property Plat For Levee Substation, FPL owns approximately ~ 65.5 Acres. Expenses Associated With The Expansion Of The 500Kv Yard (Site Prep Accounts 352 And 353). In 1990, Er (#6346) For The Fill And Grade For A 500Kv Yard Expansion.
POSSUM TRANSMISSION SWITCH STATION ACQ	751,505	751,505	751,505 March 2008		2020-2021	A.A.	Note 3	Section 38. Township 185, Range 34E, Volusia County. Acquire Approximately 23 Acres
HARBOR PUNTA GORDA #2 - ACQ EASEMENTS	738,483	738,483	738,483 S	Sept. 2008	TBA	ď Ž	Note 3	rol Fossum Hansinesson Swinding Subsequent Acquire Approx - Wiles Of Tensmission Right Of Way For The Harbor-Punts Gorda #2 Society & Toursetin 4D Pones 23 And Section 36 Toursetin 4D Pones 22
ARCH CREEK	682,809	682,809	682,809	Dec. 1993	TBA	N/A	Note 3	Approximate 1, Johnson 24, 178, 2006, 2006, 2006, 2006, 2007
RIMA SUB & RIMA-VOLUSIA 230KV RAW LINE	619,861	619,861	619,861	Dec. 1988	TBA	¥,Z	Note 3	Adquire Site For Proposed Rima 500 Kv Sub And Acquire RW For Stx 230 Kv Line From The Proposed Rima Sub To Provide Integration Into The Existing 230 Kv Transmission
EDGEWATER-SCOTTSMOOR 115KV R/W	585,188	585,188	585,188 1	Nov. 1994	2020-2021	Υ/N	Note 3	System. Approximately 1.5 Miles Of R/W From The Scottsmoor To The Edgewater Substations In Volume County.
RAVEN - ACQ TRANS SUB (FKA-PRICE TRANS)	268,890	568,890	568,890	May 2008	2020	A/N	Note 3	 Course County. Approximately 21 Acres Of Land in Columbia County. Section 12: Township 4S; Range 08323-0004x.
VOLUSIA-SIMYRNA 115KV R/W WILLOW SECT ACQ	566,376	566,376	566,376	Mar. 2003	June 2017	¥	Note 3	Section 2 And 11, Township 16, Range 32, Volusia County/Acquire Two Miles Of Right Of Way
DUVAL-KINGSLAND-O'NEIL RW-ACQ ESMINT	423,982	423,982	423,982	Oct. 2007	2018-2019	Y.	Note 3	Sedion 1, Township 3 South, Range 23 East And Section 36, Township 2 South, Range 23 East. Daysl County
ENGLEWOOD-PLACIDA-MYAKKA	298,406	298,406	298,406 [Dec. 2003	2012-2013	¥.	Note 3	Englewood-Placida-Myakka - The Rotonda And General Development Corporation Projects In And Around The Plackta Area Will Add Additional Load To This Area. Large Scale Land Development Made If Mandatiory That The Right-Cr-Way For A Transmission
ANGLER INTERCONNECT TRANS. RW • ACQ EAS	196,078	196,078	196,078	Mar. 2009	June 2017	N/A	Note 3	Little 1.0 S Approximately 4 miles of line in Collian County for Angler Interconnect Transmission Right of Wass Cardion 10: Transmits AB: Banca 255
COMMERCE SUBSTATION TRANS LOOP-ACQ ESMT	179,028	179,028	179,028	Oct. 2007	Jan. 2018	Y.A	Note 3	Approximately 2.58 acres of land in Section 35, Township 535, Range 39E, Miami Dade County for the Commerce Substation.

FPL Property Held for Future Use								Attachment No. 1 Page 3 of 5
		Prior Year 2012	Test Year 2013 Pu	Purchase	Expected in Service			b
Property Name	Cost	13 mo avg.	13 mo avg.	Date	Date	Capacity	Planning	Description
CENTER SUB TRANS PULLOFF - ACQ EASMENTS LINE TO PORTSAID SUB	27,998 27,177	27,998 27,177	27,998 Au 27,177 De	Aug. 2006 Dec. 1995	Dec. 2018 TBA	A A Z Z	Note 3 Note 3	S17,736S,R19E. Sarasola County Transmission Easement (D07204910) Acquired Between Str 211A2 And The Port Satd
BOBWHITE LINDVEST LAND SWAP	5,474	5,474	5,474 De	Dec. 2010	Dec. 2014	¥/Z	Note 3	Site, Orb 1/052, Fage 551, From Csx Fransportation inc. BobWhite Lindvest Land Swap of 19.79 acres of land in Sarasola County. Section 22; Range 36; Township 19. Transaction is an even swap. There is no exchange of monies.
Total Aggregate Transmission Under 5%	15,562,309	14,303,256	13,925,540					
TOTAL TRANSMISSION FUTURE USE	52,388,593	48,951,533	47,920,415					
DISTRIBUTION FUTURE USE BRONCO SUB - ACQ DISTRIBUTION SUBSTATION	4,064,145	1,875,759	eC ·	Jan, 2009	June 2012	N/A		Approximately 1.44 Acres Of Land in Broward County For Bronco Substation (New Substation)
ASANTE SUB (FKA HYPERNAP) RAINTREE SUBSTATION - ACQ SITE	3,156,227 3,073,762	3,156,227 3,073,762	3,156,227 Jul 3,073,762 De	June 2004 Dec. 2007	June 2018 June 2018	K K	Note 4 Note 4	Approximately 13 acres of land in Section 19. 149, R.42, Broward County. Approximately 43 acres of Land in Charlotte County For Raintree Substation. Section 4;
COMMERCE SUBSTATION - ACQ SITE POWERLINE SUBSTATION	2,739,091	2,739,091	2,739,091 De 2,510,370 De	Dec. 2007 Dec. 2002	June 2018 June 2018	N'N N'A	Note 4 Note 4	fownish 40; Kanga CA. 2.58 Acres of property for the Commerce Substation in Miami Dade County. Approximately 3.5 acres of land in Section 10, Township 49, Range 42. Broward County for
ZILADEN SUB (FORMER DILLARD) ANGLER SUBSTATION - ACQUIRE SITE	2,509,723	2,509,723	2,509,723 Au 2,085,469 Ja	Aug. 2002 Jan. 2007	June 2019 June 2018	N/A N/A	Note 4 Note 4	the Powerline Substation. Approximately 4.54 Acres in Broward County for the Ziladen Substation. Approximately 3.5 acres of land in Section 10. Township 48, Range 25, Collier County for
JACKSON SUBSTATION - SITE ACQ	2,045,637	2,045,637		Dec. 2007	June 2019	¥/Z	Note 4	the Angler Substation (Distribution Sub.). Miami Dade County - Sec26; Twp53 S; Range 41E
BROADMOOR (formerly Metrose)	1,861,500	1,861,500	-	Aug. 2008	June 2019	¥ Z	Note 4	Section 10, Township 53S, Range 41E, Dade County. 5.105 Acres of load for the Treation Substitution Substitut
TREELINE SUBSTATION - ACQ SHE TIMUCAN SUBSTATION - ACQUIRE SITE	1,714,138	1,739,973	1,738,975 38 1,714,138 Au	Jan. 2006 Aug. 2005	June 2018	ž ž	Note 4	3.92 acres of land in Manatee County for the Timucan Substation.
PENNSUCCO EXPANSION OF TRANS SUB	1,580,143	1,580,143	1,580,143 De	Dec. 2010	Dec. 2019	¥/Z	Note 4	Approximately 2.27 acres of land in Dade County for Pennsucco Substation Expansion.
MUSTANG - ACQ DI SUB	1,524,872	1,524,872	1,524,872 De	Dec. 2007	June 2018	A/N	Note 4	Section 31, 1991 area of land in Lee County for the Mustang Substation. Section 26; Townshin 47, Banne 96.
PIRATE SUBSTATION - ACQ SITE	1,230,042	1,230,042	1,230,042 Se	Sept. 2008	June 2018	Y/N	Note 4	Approximately 6.45 Access of land in Manatee County for the Pirate Substation. Section 7;
MEMPHIS SUBSTATION - ACQUIRE SITE	1,028,785	1,028,785	1,028,785 Ja	Jan. 2007	June 2019	A/A	Note 4	Townsnip 55, Range to - Maniatee County Approximately 3.7 acres of fand in Section 7, Township 34, Range 18, Manatee County for
MINTON SUBSTATION - ACQ SITE (FKA HENRY)	1,000,545	1,000,545		Feb. 2004	June 2018	¥2	Note 4	the Memphis Substation (Distribution Suh.) In Mahatee County. 4 Acres In The NW 14 Of Section 19, T49S, R41E, Broward County.
HARGROVE SUBSTATION - ACQUIRE SITE	866,415	866,415	866,415 Ju	June 2005	June 2018	¥.	Note 4	3 acres of land in Section 29, Township 56, Range 40 in Flagler County located adjacent to the existing lurkey Point- Davis 240 Ky R/W.
ALTON SUBSTATION	795,284	795,284	795,284 Ju	July 2004	June 2018	N/A	Note 4	Approximately 0.177 acres of land in S.3, T.54S, R.42E, Miami Dade County for the Alton Suh
WELLERY NECEDIAGON & DETATION ACCUIDE SITE	788,112	788,112	788,112 Au 787,349	Aug. 1974 Jan 2006	June 2019	4 X	Note 4	4 Acres in The NW 1/4 Of Section 19, T49S, R41E, Broward County. 4 Approximately 22 6 acres of land in Sections 28, 29, Township 7, Range 29, St. Johns
DEEXWOOD SOBSTATION - ACCORE STE	n +2 20	6		7		<u> </u>		County for the Deerwood Substation.
ARIEL SUBSTATION - ACQ SITE	774,060	774,060	774.060 M	May 2008	Dec. 2018	¥ Ž	Note 4	Approximately 3.65 acres of land in Volusia Coumy - Section 24, Township 18 S, Kange 34 for the Ariel Substation
WOLFSON SUB (FORMER INTERAMA)	759,442	759,442	759,442 0	Oct. 2003	June 2019	ΥN	Note 4	Approximately 1.81 acres of land in Section 20, Township 52, Range 42, Dade County for the Wolfson Substation
VERMONT SUBSTATION ACQUIRE SITE	702,668	702,668		July 2005	June 2018	¥2	Note 4	Approximately 4.2 Acres of land for the Vermont Substation in St. Johns County.
SOUTHWEST SUB-ACQUIRE ADTNL PROPERTY DINKED	627,322	627.322 601.808	627,322 Se	Sept. 2009 Mar 1994	June 2018	e e	Note 4	Approximately .49 acres of who in Mismi Dade County Absoroximately 10 Acres Section 19, T52S, R40E, Dade County.
SPEEDWAY SUBSTATION (FORMERLY PELICAN)	520,185	520.185		Feb. 2002	June 2018	V.Z	Note 4	Approximately 5 acres of land Section 2, Township 16, Range 32, Volusia County for the Speedway Substation

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FPL Property Held for Future Use		Dring Vees	Teet Voor		Frankfied			Attachment No. Page 4 of 5
		2012	2013	Purchase	In Service			
	Cost	13 mo avg.	13 mo avg.	Date	Date	Capacity	Planning	Description
	507,656	507,656	507,656	507,656 Feb. 2002	June 2019	N/A	Note 4	Approximately 2.18 Acres of land in Section 35, Township 48S, Range 42E, Broward
								County for the expansion of Ely Substation.
	495,141	495,141	495,141	Dec. 2012	June 2018	¥/¥	Note 4	2.5 Acres Of Property For The Bauer Substation.
	487,194	487,194	487,194	Dec. 1995	June 2018	₹ Ž	Note 4	2.76 Acres of land in Dade County, Florida for the Portsaid Substation
	468,605	468,605	468,605	Sept. 2004	June 2018	ΥŽ	Note 4	Approximately 2.7 Acres of land in Charlotte County for The Oyster Substation.
	374,695	374,695	374,695	Feb. 2004	Dec. 2018	¥	Note 4	Nassau County
	283,268	283,268	283,268	Aug. 1994	June 2019	¥/Z	Note 4	2.5 Acres of additional property for the Terminal Substation in Section 9, T43S, R43E,
								Palm Beach County.
	251,661	251,661	251,661	Nov. 1994	June 2019	ΚX	Note 4	2.2 Acres in Section 9, T22S, R35E, Brevard County.
	232,104	232,104	232,104		June 2018	Š	Note 4	Approximately 10 Acres of land for the Green Frog Substation in Dade County South Of
								Tamiami Trail And West Of Sw 137 Ave. Section 8, Township 54S, Range 39E
	215,737	215,737	215,737	Feb. 2004	June 2019	Z/A	Note 4	Approximately 2.81 acres of land in S13, T29S, R36E, Brevard County for the Garvey Substation
	204.487	204.487	204,487	Mar. 1994	June 2019	ΥN	Note 4	4.76 Acres In Section 38, T6S, R28E, St. Johns Count
	117,958	117,958	117,958	Oct. 1994	Aug. 2019	Y/N	Note 4	6.63 Acres In Section 7, T30S, R37E, Brevard County.
	92,470	92,470	92,470	Dec. 2004	Dec. 2018	¥/N	Note 4	Approximately 5 Acres of land in Sarasota County for the Purpose Of Center Substation.
	69,702	69,702	69,702	May 1990	June 2018	N/A	Note 4	Approximately 5.28 Acres Located In Section 22, T35S, R20E, Sarasola County.
MANOR SUBJEKA MIDDLE RIVER/PURCHASE LAND	65,543		65,543		Dec. 2018	ž	Note 4	Broward County 27-495-42E
	28,495		28,495	Aug. 2008	June 2019	Ϋ́	Note 4	Approximately 19 acres of land located in Broward County
	21,586		21,586		June 2018	Ϋ́	Note 4	Approximately 5.8 acres located in Sec 11, T40S, R19E, Sarasota County.
	20,135		20,135	Feb. 2002	June 2019	ΚŻ	Note 4	Approximately 7.5 Acres of land in Dade County purchased for the Rediands Substation.
	14,520	14,520	14,520	Oct. 1973	June 2018	A/A	Nate 4	Approximately 4 acres in the SE 1/4 of Section 36, T28S. R37E, Brevard County
	1,830	1,830	1,830		June 2019	N/A	Note 4	Approximately 3 stress of land in Section 29, Township 56, Range 40 in Dade County adjustment in the existing Turkey Point. Davis 240 KM RIW.
								ALGORIE O HIG GALLING TERROR TO THE LANGE THE CAST

TOTAL PROPERTY HELD FOR FUTURE USE	266,711,581 221,435,152 237,400,140
Notes:	I emerande Tac. Vaar Sta Dea and it is currantly home to a 25 MW Photovoltais: (DV) facility which has been in operation since 2009. Up to an additional 275 MW of PV opporation could be co

Approximately 39.02 acres of land in Section 9, Township 33S, Range 38E, Indian River County for a new service center needed to serve customer growth.

Note 5

Note 5 Note 5

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June 2015 Aug. 2017

24,285,454 Dec. 2011 5,951,051 Feb. 2006

24,285,454 5,951,051 30,236,505 221,435,152

24,285,454 5,951,051

GENERAL PLANT FUTURE USE: PGA BLVD CAMPUS INDIAN RIVER SERVICE CENTER - ACQ SITE

TOTAL DISTRIBUTION UNDER 5%

TOTAL GENERAL PLANT FUTURE USE

40,975,709

42,851,468

45,039,854

30,236,505

266,711,581 30,236,505

(2) The Hendry County property (i.e., Hendry Cty Land and McDaniel Site) and the Okeechobea Country property (i.e., Fort Drum), were both acquired for future use as generation sites (most likely, combined cycle gas-fred and/or renewable generation facilities). FPL to sequiring these properties in order to have definite, secure access to desirable locations with necessary water rights for future generation expansion. In a state such as Florida where demand for electricity is growing at the same time that destinable sizes are applyly becoming scarce, acquiring and holding sites for anticipated future generation to expansion is prudent and in the bost interest of FDL and its customers. Moreover, there are at least two considerations that constructs are at least sizes. First, if the in-service dates for FPL sy about only to a degree and payon the current projection of 2022-23. FPL likely would find it economically beneficial for the construction of generation as short-term power pruchase in that year. Second, if may become appropriate for FPL, to add generation resources in 2020 or earlier beyond those identified in the 2011 faint year. Size Plain, in order to maintain a sufficient percentage of its reserve margin from generation as opposed to demand side management (DSM). See further discussion of Hendry County Land at Staff's 3rd Set – NT 57. (1) The DeSoto Site is listed as a "Potential Site" in FPL's most recent Ten-Year Site Plan, and it is currently home to a 25 MW photovolasic (PV) facility, which has been in operation since 2009. Up to an additional 275 MW of PV generation could be constructed in phases on the remaining undeveloped land. FPL has initiated permitting for the additional PV facilities, and interconnection dates have been scheduled for 2014 and 2015 related to the different phases, assuming that FPL is able to obtain cost recovery approval for the additional PV facilities. See Staff's 3rd Set - INT 59 for further discussion on the DeSoto Site.

OPC's Sixth Set of Interrogatories Florida Power & Light Company Docket No. 120015-EI Interrogatory No. 124 Attachment No. 1

Page 5 of 5

FPL Property Held for Future Use

(3) On an annual basis, FPL conducts planning studies to determine what facilities will be needed over the next len years in order to meet NERC reliability standards. Typically, projects resulting from these studies require FPL to purchase properts, such as Bobwhite-Manatoe, are subject to the Transmission line Sting Act which can add several years to the process. All of these processes dictate that the property is purchased ahead of the projected inservine date. Changes to the lead growth forecast can result in modification to the transmission suparsion plans and associated property in-service dates. Capacity Planning Expected Purchase in Service Date Date 2013 13 mo avg. Prior Year 2012 13 mo avg.

Test Year

(4) Generally, the need for a distribution substation site is identified based upon a load forecasting/planning horizon of up to ten years. Distribution sites needed within a 5-year range require more detailed plans, including design, construction, budgeting and a more definitive in-service date. All other distribution future use sites not included in these more detailed 5-year plans are assigned in-service dates. By other distribution future use sites not included in these more detailed 5-year plans are assigned in-service dates.

(s) in June 2011, FPL purchased approximately 75 acres located 5 miles east of FPL's Headquarters in Juno Baach, FL (the Property) for the purpose of expanding its current headquarters, potentially as early as 2015, to accommodate the expected bong-term growth at FPL. The Company has no plans to use the Property to replace its Juno Beach Headquarters. FPL purchased the Property for \$10 million less than the appraised value of \$35 million, and it is located off the bond and hurkcane expanded bong-term growth

(6) The in-service date is based on FPL's system planning projections.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 124- Supplemental Page 1 of 1

Q.

Plant Held For Future Use (PHFFU). Refer to MFR Schedule B-14. For each item PHFFU listed on MFR Schedule B-14 that comprises the total amount of \$237.4 million, please provide a schedule which shows the following:

- a. Description of the property or item;
- b. Purchase dates and related amounts:
- c. Current anticipated in-service date;
- d. Documentation for system planning which supports the expected in-service dates.

A.

Based on further discussions between the Transmission and Distribution business units concerning Distribution's need for transmission lines to deliver electric power for projected expansions of its distribution system, FPL has determined that the projected in-service date for the following two transmission properties included in Attachment No. 1 to FPL's original response to OPC's Sixth Set of Interrogatories No. 124 should be listed as "2018" instead of "TBA."

- 1. Galloway-South Miami Loop to S. West Sub
- 2. Line to PortSaid Sub

In addition, FPL has determined that the projected in-service date for the Levee Sub transmission property included in Attachment No. 1 to FPL's original response to OPC's Sixth Set of Interrogatories No. 124 should be listed as "2021" instead of "2022-2023."

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 125 Page 1 of 1

Q.

Canaveral Modernization Project. Refer to the testimony of Company witness Kim Ousdahl at page 11 (lines 4-14), MFR Schedule B-2, page 4 (lines 6 and 13) and MFR Schedule B-7, page 2 (line 31). Ms. Ousdahl stated in her testimony that since FPL is requesting a step increase related to the Canaveral Modernization Project the Company "has removed all amounts associated with the Canaveral Modernization Project from its 2013 Test Year revenue requirements increase requested to be effective January 1, 2013" (as reflected on the referenced page of MFR Schedule B-2). However, the referenced page of MFR Schedule B-7 indicates that plant additions related to the Canaveral Modernization Project, which total \$965 million, are included in the 2013 test year 13-month average rate base. Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

A.

MFR B-7 is prepared based on total company per book amounts; therefore, it does not reflect amounts after Company or Commission adjustments. In contrast, all rate base items related to the Cape Canaveral Modernization Project were removed as a Company adjustment, as reflected on MFR B-2, page 4, lines 6 and 13. In addition, MFR B-7 reflects the total balance of Cape Canaveral costs added to electric plant in service in the balance sheet where MFR B-2 reflects the Company adjustment to remove Cape Canaveral from rate base on a 13-month average basis. Therefore, there is no discrepancy between the aforementioned schedules.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 126 Page 1 of 1

Q.

Plant Additions. Refer to MFR Schedules B-7, page 2 (line 16) and B-12, page 2 (line 2). MFR Schedule B-12 includes plant additions related to the Turkey Point Unit 4 Extended Power Uprate Project which total \$620 million. The footnote for this project states: "FPL is authorized to seek recovery of this amount through the Nuclear Cost Recovery Mechanism. However, the \$620 million for this project is included in the Nuclear Production related plant additions on the referenced page of MFR Schedule B-7. Please explain and reconcile this discrepancy. Identify, quantify and explain each reconciling item.

A.

MFR B-7 and MFR B-12 are both prepared based on total company per book amounts; therefore, neither of these MFRs reflect amounts after Company or Commission adjustments. In contrast, all rate base items related to FPL's extended power uprate project were removed as part of FPL's Commission adjustments reflected on MFR B-2, page 1, lines 11 and 18. Therefore, there is no discrepancy between the aforementioned schedules; they just represent different sets of data.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 127 Page 1 of 1

Q.

Accumulated Deferred Income Taxes (ADIT). Refer to MFR Schedule B-22.

- a. Please explain fully and in detail why the ADIT for the 2012 prior year (\$5,371,988) and projected 2013 test year (\$5,662,006) are reflected in Account 282 only when the ADIT for each year during the period 2008 through 2011 was reflected in Accounts 190, 282 and 283.
- b. Please provide a breakout of each component of forecasted ADIT that comprises the \$5,371,988 (2012) and \$5,662,006 (2013).
- c. Please identify exactly where the projected 2013 test year ADIT of \$5,662,006 is reflected in the Company's revenue requirement calculation.

A.

- a. Actual accumulated deferred income tax (ADIT) balances (2008-2011) are calculated and maintained at an account level. For forecasting purposes, temporary timing differences are aggregated and the ADIT activity is calculated in total. The calculated ADIT amount is posted to Account 282 in total, with the exception of the storm fund and decommissioning related amount, which is posted to Account 190. Since ADIT activity is not accumulated at a detail level, the combined balance is reflected in total on MFR B-22 for the prior (2012) and test (2013) periods.
- b. Component detail of forecasted ADIT is not available. See response to subpart "a" above.
- c. The 13-month average of all ADIT balances for the 2013 Test Year of \$5,610,164 is reflected in FPL's capital structure on MFR D-1a, line 6, column 2.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 128 Page 1 of 3

Q.
Smart Grid Technologies. Refer to the testimony of Company witness Marlene Santos at pages 17-22.

- a. Referring to Ms. Santos' testimony at page 18 (lines 19-22), please state whether the reimbursement of the \$200 million DOE grant is reflected in the Company's revenue requirement calculation. If so, quantify and identify exactly where in FPL's filing this reimbursement is reflected. If not, explain fully why not.
- b. Please provide the costs associated with the 3 million installed meters and state how many of them are being reimbursed by the \$200 million DOE grant. In addition, for the portion of the cost of the 3 million meters that is not being reimbursed, state whether this amount is included in the Company's revenue requirement calculation. If so, provide detailed calculations showing how this amount was derived. If not, explain fully why not.
- c. Referring to Ms. Santos' testimony at page 19 (lines 12-15), please state how many additional meters, beyond the 3 million referenced, will be installed to reach full deployment by the end of 2013. To the extent not provided in part "b" above, state how many of the remaining meters (if any) will be reimbursed by the \$200 million DOE grant. For any remaining meters not being reimbursed, provide the cost and state whether this amount is included in the revenue requirement calculation.
- d. Referring to Ms. Santos testimony at pages 20 (line 23) and 21 (lines 1-3), please explain full and in detail how the "additional information" captured by the smart meters has assisted in the identification and reduction of theft of electricity.

A.
a. FPL reflects the reimbursement of the \$200 million DOE grant as either a reduction in O&M expense or a reduction to capital as costs are incurred. For the current rate case proceeding, FPL has forecasted the entire reimbursement to be utilized by December 2012. See details of the forecasted application of the \$200 million DOE grant below for the period 2009 through 2012:

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 128 Page 2 of 3

	Project I	Forecast - \$ N	Aillions
Projects	Capital	O&M	Total
Transmission Systems	\$79.2	\$0.1	\$79.3
Distribution Systems	39.2	1.1	40.2
Accelerated Smart Meter Deployment	34.6	0.1	34.7
Customer Portal	2.0	- 1	2.0
Commercial and Industrial Smart Meter Pilot	23.8	0.2	24.0
Enhanced Performance and Diagnostic Centers	8.7	1.8	10.5
In Home Technology Pilot	1.3	1.8	3.1
Distributed Generation Pilot	0.3	0.3	0.6
Smart Grid Education Program	-	1.5	1.5
Workforce Curriculum Program	-	0.5	0.5
Project Management and Grant Compliance	3.2	0.3	3.6
Total Grant	\$192.3	\$7.7	\$200.0

The \$192.3 million capital portion of the reimbursement is reflected in FPL's 2013 revenue requirements, as a reduction to various plant accounts reflected on MFR B-7. Only the O&M expense reimbursement of \$7.7 million does not affect the 2013 revenue requirements, because it is expected to be utilized prior to the 2013 Test Year.

b. & c. As of March 1, 2012, the capital cost associated with the 3 million meter installation is \$453 million. Out of the 3 million installed meters, there were 273,000 installed meters at a cost of \$35 million that were reimbursed as part of the \$200 million DOE grant. In addition to the 3 million meters installed as of March 1, 2012, there are 1.5 million meters remaining to be deployed by the end of 2013. The total estimated cost of \$229 million for the remaining deployment is all capital related and will not be reimbursed by the \$200 million DOE grant. Note: the amounts associated with the 4.5 million meters represent actual and forecasted dollars spent, including cost of removal, and excludes all payroll and stores loading overheads.

In regards to what is included in FPL's 2013 revenue requirement calculation, the total forecasted plant-in-service amount for the entire meter installation of 4.5 million meters, net of any DOE reimbursement, is included in plant account 370 and reflected on MFR B-7, page 4 of 6, line 14. This amount is based on actual plant-in-service amounts as of September 30, 2011 and forecasted plant-in-service amounts for October 1, 2011 through December 31, 2013.

d. Prior to the introduction of smart meters, FPL relied primarily on physical observations to generate leads. Smart meters assist in the identification and reduction of theft by allowing FPL to capture consumption data at more frequent intervals than field observations would allow, and to receive electronic signals, or "flags", that indicate changes in meter status, such as loss of communication and power interruptions. Analysis of this data assists with the identification of theft leads.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 128 Page 3 of 3

Note, in preparation of this response, the following was determined:

- 1) FPL included a credit of \$115 million to the AMI Meters amount reflected on line 14, page 4 of 6, on MFR B-7 that should have been reflected in various plant accounts on MFR B-7. In addition, only a portion of this amount, \$91 million, relates to the \$192.3 million capital reimbursement reflected above.
- 2) FPL did not forecast the associated plant-in-service additions associated with the forecasted \$91 million capital reimbursement from the DOE. Therefore, plant-in-service is understated by this amount for the 2013 Test Year.
- 3) FPL included \$3.8 million as a credit to working capital which should have been reflected as a reduction to O&M expenses from October 1, 2011 through December 31, 2012. Therefore, working capital is understated.

If corrected, revenue requirements would be increased. FPL is evaluating the impact of these adjustments and will include it along with all other identified adjustments as part of its filed rebuttal testimony.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 131- Amended Page 1 of 1

Q.

Amortization of Depreciation Surplus. Please explain fully and in detail the circumstances which lead FPL to project that it will amortize \$526 million of the depreciation reserve surplus in order to offset increased revenue requirements in 2012. In your answer, and with specific references to actual 2010 data and actual 2011 data, identify each category of expenses and each source of revenues within 2012 results (actual to date and projected) that differs materially from actual 2010 and 2011 results, quantify the projected impact of each on 2012 revenues, expenses, and rate of return with and without amortization of the depreciation reserve surplus, and describe the reasons for the difference in each category.

A.

The \$526 million of depreciation surplus projected in 2012 is on a total company basis. After jurisdictionalization of the \$526 million, the retail related portion of depreciation surplus amortization projected for 2012 is \$520 million. The 2010 jurisdictionalized surplus amortization was \$4 million. Actual year-to-date total surplus amortization recorded thru March 2012 was \$165 million vs. \$168 million as filed for the projected 2012.

With surplus amortization, the rate of return for 2012 is projected to be 11%. Without surplus, the rate of return for 2012 would be projected to be 8%.

The need to amortize \$520 million of surplus on a jurisdictional basis can be primarily explained by the following:

- <u>Higher revenues from sales:</u> There is a difference of \$66 million from 2010 to 2012, which reduces the need to amortize surplus in 2012. Of this difference, \$39 million is related to 2010 vs. 2011, while \$27 million is projected from 2011 vs. 2012.
- Operating costs, excluding surplus: Operating costs in 2012 are \$207 million higher than in 2010, with increases of \$54M from 2010 to 2011, and of \$153M from 2011 to 2012. Of this total, \$106 million relates to a change in depreciation expense. Depreciation expense increased \$50 million from 2010 to 2011, and is projected to increase \$56 million from 2011 to 2012. The increase in depreciation expense is related to the higher depreciable asset balance in each respective year. From 2010 to 2012, there is projected to be an increase of \$67 million in O&M, primarily from the period 2011 to 2012, while 2010 to 2011 held flat.
- <u>Capital costs:</u> These costs primarily related to the growth in rate base, and contribute to an increase in surplus amortization in 2012 of \$375 million, with a \$166 million change from 2010 to 2011 and a \$209 million projected change from 2011 to 2012.

The major drivers above account for \$516M, which is the total difference between the 2012 jursidictionalized surplus of \$520 million and the total 2010 juridictionalized surplus of \$4 million.

Note: All figures are rounded to the nearest whole number.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 132 Page 1 of 1

Q.

Refer to the testimony of witness Robert E. Barrett, Jr. at pages 25 (lines 21-23) and 26 (line 1). Please provide a detailed explanation and all relevant calculations to justify FPL's positions that "[i]n 2010, extreme weather almost completely offset the need to use surplus depreciation to earn a return on equity of 11%" and that "[f]or 2011, above normal weather limited the use of surplus depreciation in the forecast to \$174 million."

A.

Please refer to the December 2010 surveillance report provided in FPL's response to SFHHA's First Request for Production of Documents No. 37. Refer to schedule 2, page 2a of 3 in the surveillance report. Weather in 2010 contributed \$182,479,227 in revenues, which offsets directly the amortization of surplus depreciation required to achieve a return on equity of 11%. Since the actual amount of surplus used in 2010 to achieve a return on equity of 11% was approximately \$4 Million, the absence of the additional revenues provided by extreme weather would have required the surplus amortization to be approximately \$186 Million to enable the company to earn a return on equity of 11%.

Similarly, for the year 2011, refer to Attachment No. 1 for the December 2011 surveillance report. Refer to schedule 2, page 2a of 3 in the surveillance report. Weather in 2011 contributed \$75,994,054 in revenues, which offsets directly a portion of the amortization of surplus depreciation required to achieve a return on equity of 11%.



February 15, 2012

Mr. John Slemkewicz
Public Utilities Supervisor
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Mr. Slemkewicz:

Enclosed is Florida Power & Light Company's Rate of Return Surveillance Report to the Florida Public Service Commission for December 2011. This report was prepared using a thirteen month average and year-end rate base and adjustments consistent with Docket No. 080677-EI, Order No. PSC-10-0153-FOF-EI. The required rate of return was calculated using the return on common equity as authorized in the aforementioned docket and order.

This report also includes a pro forma adjustment to net operating income which reflects the annual effect of revenue normalization due to abnormal weather conditions. The pro forma return on common equity is 10.46%.

This report was prepared consistent with the guidelines provided in Commission Form PSC/AFA 14.

Sincerely,

Sol L Stamm

Director of Regulatory Accounting

Enclosures

Copy: J. R. Kelly, Office of Public Counsel

FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES EARNINGS SURVEILLANCE REPORT SUMMARY DECEMBER, 2011

SCHEDULE 1: PAGE 1 OF 1

	ACTUAL PER BOOKS	FPSC ADJUSTMENTS	FPSC ADJUSTED	PRO FORMA ADJUSTMENTS	PRO FORMA ADJUSTED
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)					
NET OPERATING INCOME	\$ 1,416,226,422 (A)	(151,946,574) (B)	1264279,848	(46,645,738)	\$ 1,217,634,110
RATE BASE	\$ 19,220,512,038	(895,765,779)	18,323,746,259	0	\$ 18,323,746,259
AVERAGE RATE OF RETURN	7.37%		6.90%		8.65%
II. YEAR END RATE OF RETURN (JURISDICTIONAL)					
NET OPERATING INCOME	\$ 1,416,226,422 (A)	(146,852,567) (B)	1,269,373,855	(46,645,738)	\$ 1,222,728,117
RATE BASE	\$ 20,736,346,654	(1,358,273,172)	19,378,073,482	0	\$ 19,378,073,482
YEAR END RATE OF RETURN	6.83%		6.55%		6.31%
(A) INCLUDES AFUDC EARNINGS (B) INCLUDES REVERSAL OF AFUDC EARNINGS	OF AFUDC EARNINGS				

III. REOUIRED RATES OF RETURN AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)

(PROFORMA ADJUSTED)	10.46%	H. RETURN ON COMMON EQUITY
(FPSC ADJUSTED)	11.00%	G. RETURN ON COMMON EQUITY (AVERAGE)
(FPSC ADJUSTED BASIS)	2.47%	F. STD TO TOTAL INVESTOR FUNDS
(FPSC ADJUSTED BASIS)	37.41%	E. LTD TO TOTAL INVESTOR FUNDS
(SYSTEM PER BOOKS BAS	TY 63.63%	D. PERCENT OF CONSTRUCTION GENERATED INTERNALLY
(SYSTEM PER BOOKS BAS	4.13%	C. AFUDC AS PER CENT OF NET INCOME
(SYSTEM PER BOOKS BAS	5.17	B. TIMES INTEREST EARNED WITHOUT AFUDC
(SYSTEM PER BOOKS BAS	5.30	A. TIMES INTEREST EARNED WITH AFUDC
		IV. FINANCIAL INTEGRITY INDICATORS
	6.90%	HIGH
	6.43%	MIDPOINT
	5.96%	TOW

Sis SIS) SIS NOTE: THIS REPORT HAS BEEN PREPARED USING A THIRTEEN MONTH AVERAGE AND END OF PERIOD RATE BASE AND ADJUSTMENTS CONSISTENT WITH DOCKET NO. 080677-EI, ORDER NO. PSC-10-0153-FOF-EI, THIS REPORT DOES NOT NECESSARLY REPRESENT THE OPINION OF THE COMPANY AS

I AM AWARE THAT SECTION 837.06, FLORIDA STATUES, PROVIDES: WHOEVER KNOWINGLY MAKES A FALSE STATEMENT IN WRITING WITH THE INTENT TO MISLEAD A PUBLIC SERVANT IN THE PERFORMANCE OF HIS OFFICIAL DUTY SHALL BE GUILTY OF A MISDEMEANOR OF THE SECOND DEGREE, PUNISHABLE AS PROXIDED IN S. 775.082, S. 775.083, OR S. 775.084 (SIGNATURE) KINCE PRESIDENT AND CHIEF ACCOUNTING OFFICER)

FLM

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIANIES
AVERAGE ATE OF RETURN
RATE BASE
DECEMBER, 2011

SCHEDULE 2: PAGE 1 OF 3

	PLANT IN SERVICE	ACCUMULATED DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE	PROPERTY HELD FOR FUTURE USE	CONSTRUCTION WORK IN PROGRESS	NUCLEAR FUEL	NET UMUTY PLANT	WORIGNG	TOTAL RATE BASE
SYSTEM PER BOOKS	\$ 30,613,639,289	12,786,046,509	17,827,592,780	156,551,933	2,346,699,190	431,843,730	20,762,407,633	(1,124,809,836)	\$ 19,637,677,797
JURISDICTIONAL PER BOOKS	\$ 29,956,705,730	12,442,946,881	17,513,758,850	149,879,316	2,290,641,468	427,157,808	20,381,437,442	(1,160,325,454)	\$ 19,220,512,038
FPSC ADJUSTMENTS (SEE SCHEDULE 2, PAGE 3 OF 3 AND SCHEDULE 2, PAGE 38 OF 3	\$ (1,287,254,600)	(310,382,164)	(976,891,437)	0	(1,831,811,515)	C	(2,908,502,952)	2,011,737,173	\$ (896,765,779)
FPSC ADJUSTED:	\$ 28,689,451,130	12,132,583,717	16,536,867,413	149,879,316	359,029,953	427,157,808	17,472,894,491	850,811,768	\$ 18,323,746,259
PRO FORMA ADJUSTIMENTS									
TOTAL PRO FORMA AQUUSTMENTS:	0	0	0	0	0	0	0	0	0 \$
PRO FORMA ADJUSTED	\$ 28,669,451,130	12,132,583,717	16,536,867,413	149,879,316	359,029,953	427,157,808	17,472,834,491	850,811,788	\$ 18,323,746,259

THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL OF THE PROFORMA ADJUSTMENTS THAT WOULD BE MADE IN A BASE RATE FILING.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDARES
AVERAGE RATE OF RETURN
INCOME STATEMENT
DECEMBER, 2011

SCHEDULE 2: PAGE 2 OF 3

	ONT AGOOD	OPERATION & 144	MAINTENANCE	• NOT ALCHOUNT	TAXES OTHER	STATE TAYOU	DEFERRED	INVESTMENT	(GAIN)ALOSS	TOTAL	NET
	REVENUES	NET INTERCHANGE	OTHER	AMORTIZATION	NOOME	CURRENT	(NET)	(NET)	DISPOSITION	EXPENSES	INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,758,949	1,064,817,401	151,365,583	483,954,261	(3,173,400)	(2,001,520)	9.221.961.132	\$ 1,387,229,333
JURISDICTIONAL PER BOOKS	\$ 10 484 235,310	4,850,336,129	1,686,878,328	850,422,665	1,057,210,883	149,454,049	477,796,343	(3,099,518)	(1,996,185)	9,067,001,694	\$ 1,367,233,618
FPSC ADJUSTMENTS	:										
FRANCHISE REVENUE	\$ (473,364,381)	o	0	٥	(12,174,932)	(177,903,830)	٥	o	•	(190,078,762)	\$ (283,285,619)
FRANCHISE EXPENSE	•	٥	٥	0	(461,189,632)	177,903,901	•	۰	0	(283,285,731)	263,285,731
GROSS RECEIPTS TAX	(242,359,929)	0	0	٥	(242,079,426)	(108,204)	¢	•	٥	(242, 187, 630)	(172,299)
FINANCIAL PLANNING SERVICES	•	Ď	(411,425)	0	0	158,707	•	0	0	(252,718)	252,718
INDUSTRY ASSOCIATION DUES	0	o	(1,072,061)	0	0	413,544	٥	٥	a	(858,507)	828,507
ECONOMIC DEVELOPMENT 5%	0	٥	(23,656)	0	Đ	9,125	٥	0	0	(14.530)	14,530
AVATION - EXPENSES	٥	0	(171,475)	(508,661)	0	262,362	٥	0	0	(417,774)	417,774
EXECUTIVE COMPENSATION	٥	•	(28,075,584)	٥	0	10,830,149	0	•	٥	(17,245,415)	17,245,415
NOI FUEL COST REC RETAIL	(4,329,243,339)	(4,304,773,385)	(12,924,436)	۰	(3,102,033)	(64,713,721)	61,456,651	•	٥	(4,324,056,935)	(5,186,404)
CONSERVATION COST RECOVERY	(147,923,894)	0	(138,388,347)	(7,546,547)	(159,671)	(1,796,610)	1,094,043	٥	•	(146,906,433)	(1,117,461)
CAPACITY COST RECOVERY	(616,679,855)	(529,574,920)	(71,940,209)	(19,969,475)	(441 799)	(15,636,292)	17,582,998	۰	•	(819 779 695)	3 099 842
ENVIRONMENTAL COST RECOVERY	(170,366,348)	0	(23,049,646)	(23,615,204)	(200,267)	(35,964,026)	(11,782,333)	•	274,168	(94.337,310)	(76,029,038)
OTHER RATE CASE ADJUSTMENTS (1)	0	0	•	2,567,962	•	(990,599)	٥	•	0	1,577,383	(1,577,383)
STORM DEFICIENCY RECOVERY	(100,322,974)	6	(805,891)	(73,069,227)	•	(10,206,118)	0	•	O	(84,071,236)	(16,251,738)
GAIN ON SALE LAND (PROPERTY)	0	a	0	0	0	Ó	٥	0	0	О	•
INTEREST TAX DEFICIENCIES	0	0	772,296	0	0	(297,913)	0	0	o	474,383	(474,383)
INTEREST SYCHRONIZATION	0	0	0	0	6	28,994,930	(5, 160, 969)	0	0	23,833,961	(23,833,961)
TOTAL FPSC ADJUSTMENTS	\$ (6,080,280,719)	(4,834,148,315)	(276,090,405)	(122,131,232)	(719,357,781)	(89,043,796)	63,190,389	0	274,168	(5,977,306,951)	\$ (102,953,768)
FPSC ADJUSTED	\$ 4,353,974,591	16,187,814	1,410,787,923	728,291,433	337,853,123	60,410,253	540,986,733	(3,099,518)	(1,722,018)	3,089,694,743	\$ 1,264,279,848
PRO FORMA ADJUSTMENTS	\$ (75,994,054)	•	0	0	(54,716)	(29,239,600)	0	0	0	(29,348,316)	\$ (46,645,738)
(SEE SCHEUDLE Z. PAGE ZA OF 3) PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4277,980,537	16,187,814	1,410,787,923	726.291.433	337,798,407	31,116,653	540.985.738	(3,089,516)	0.722.0180	3.060.346.427	\$ 1217 634 110
	į į	•									

			672,785,820	662,036,076
			(138,514)	(138,097)
			(264,450)	(258,283)
			20,256,813	119,933,015
			_	(85,905,328)
			79,070,368	78,436,083
			48,498,057	45,367,958
			168,644,004	186,115,028
			344,820,513	338,485,708
50,113,435	48,992,806		754,634,449	743,164,863
w	so.		49	40
(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY	AND THE JURISDICTIONAL NOI BY	CURRENT WONTH AMOUNT	SYSTEM PER BOOKS	JURISDICTIONAL PER BOOKS

81,848,629

NOTE: (1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
AVERAGE RATE OF RETURN
INCOME STATEMENT
DETAIL OF PRO FORMA ADJUSTMENTS
DECEMBER, 2011

SCHEDULE 2: PAGE 2A OF 3

	OPERATING REVENUES	OPERATING FUEL & REVENUES NET INTERCHANGE	UNTENANCE	DEPRECIATION & AMORTIZATION	AXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)ALOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1) \$ (75,994,054)	\$ (75,994,054)	0	0	٥	(54,716)	(29,283,600)	0	٥	o	(29,348,316)	\$ (46,645,738)
TOTAL PROFORMA ADJUSTIMENTS	\$ (75,894,054)	0	0	0	(54.716)	(29,293,600)	0	0	O	(29,348,316)	\$ (46,645,738)

FOOTNOTES: (1) ACJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD.

FLORIDA POWER & LIGHT COMPANY AND SUBSIDARIES AVERAGE RATE OF RETURN SYSTEM ADJUSTMENTS DECEMBER, 2011

SCHEDULE 2: PAGE 3 OF 3

RATE BASE ADJUSTMENTS		SYSTEM	JURISOICTIONAL	
PLANT IN SERVICE:				
ENVIRONMENTAL	49	1,067,849,549	\$ 1,047,469,555	555
FUEL AND CAPACITY		134,668,909	131,982,612	312
AVIATION - PLANT		8,157,805	8,064,074	074
LOAD CONTROL		38,035,782	38,035,782	782
ASSET RETIREMENT OBLIGATION		8,816,526	8,715,226	226
CAPITAL LEASES		53,603,184		351
TOTAL	\$	1,311,131,755	\$ 1,287,254,600	8
ACCUMULATED PROVISION FOR DEPRECIATION:				
ENVIRONMENTAL	s	(72,259,133)	s (70,880,062)	062)
ACCUM PROV DECOMMISSIONING COSTS		(2,890,566,924)	(2,856,405,828)	828)
ASSET RETIREMENT OBLIGATION		39,475,681	39,022,116	116
ASSET RETIREMENT OBLIGATION DECOMMISSIONING		2,679,179,678	2,648,396,654	654
AVIATION - RESERVE		(4,709,504)	(4,655,393)	393)
FUEL AND CAPACITY		(47,351,025)	(46,383,968)	(896
OTHER RATE CASE ADJUSTMENTS (1)		202,055	197,537	537
LOAD CONTROL		(20,511,126)	(20,511,126)	126)
CAPITAL LEASES	:	866,864	,	906
TOTAL	w	(315,673,433)	\$ (310,363,164)	<u>₹</u>
CONSTRUCTION WORK IN PROGRESS:				
CONSTRUCTION WORK IN PROGRESS	69	1,683,576,406	\$ 1,658,228,232	232
CWIP - ECRC PROJECTS		278,702,339	273,383,283	283
TOTAL	မာ	1,962,278,745	\$ 1,931,611,515	515
NUCLEAR FUEL:				
NUCLEAR FUEL IN PROCESS	69	0	••	0
NUCLEAR FUEL CAPITAL LEASES		0		0
TOTAL	so.	0	5	0
WORKING CAPITAL: (SEE SCHEDULE 2, PAGE 38 OF 3)	G	(2,043,604,803)	\$ (2,011,737,173)	173)
				1
TOTAL ADJUSTMENTS	4	914,132,265	\$ 896,765,779	£.

NOTE: (1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

OPERA REVEI					TAYER OTHER			ENTRACTIVENT	(GAINDA OSS	::::::	ļ
\$ 10,809	OPERATING REVENUES N	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE OTHER	UNTENANCE	DEPRECIATION & AMORTIZATION	THAN THAN INCOME	INCOME TAXES CURRENT	NCOME TAXES (NET)	TAX CREDIT (NET)	NO NOTESPOSITION	TOTAL OPERATING EXPENSES	OPERATING INCOME (A)
	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,768,949	1,064,817,401	151,365,583	483,954,261	(3,173,400)	(2,001,520)	9,227,987,132	\$ 1,387,228,333
\$ (473,	(473,364,381)	0	o	•	(12,174,932)	(177,903,830)	0	٥	0	(190,078,762)	\$ (283,285,619)
	o	0	0	•	(461,189,632)	177,903,901	0	0	۵	(283,285,731)	283,285,731
(242)	(242,359,929)	0	0	•	(242,079,426)	(108,204)	٥	٥	٥	(242,187,630)	(172,299)
FINANCIAL PLANNING SERVICES	0	0	(416,207)	•	0	160,552	o	٥	٥	(256.855)	255,655
INDUSTRY ASSOCIATION DUES	٥	0	(1,084,512)	0	0	418,350	0	0	٥	(666,151)	666,161
ECONOMIC DEVELOPMENT 5%	0	0	(23,931)	O	0	152,6	o	۰	0	(14,699)	14,699
	0	٥	(173,469)	(514,573)	٥	265,412	0	0	0	(422,629)	422,629
EXECUTIVE COMPENSATION	0	0	(28,401,894)	0	0	10,956,031	0	0	0	(17,445,864)	17,445,864
	0	o	٥	0	O	٥	٥	•	0	0	
NOI FUEL COST REC RETAIL (4,416,	(4,416,405,728)	(4,391,228,129)	(13,194,056)	0	(3,102,033)	(64,720,144)	61,294,102	•	O	(4,410,950,261)	(5,455,467)
CONSERVATION COST RECOVERY (147)	(147,923,894)	0	(138,388,347)	(7,545,647)	(159,671)	(1,820,526)	1,094,043	٥	o	(146,831,148)	(1,092,745)
	(616,710,736)	(509,091,896)	(73,158,179)	(19,969,475)	(441,776)	(11,430,563)	17,582,998	0	٥	(628,508,891)	9,798,155
ENVIRONMENTAL COST RECOVERY (170)	(170,366,348)	0	(23,498,110)	(24,074,671)	(201,777)	(35,633,131)	(11,782,333)	0	279,502	(94,910,521)	(75,455,827,
OTHER RATE CASE ADJUSTIMENTS (1)	0	o	0	2,626,720	0	(1,013,257)	0	٥	o	1,613,463	(1,513,463)
STORM DEFICIENCY RECOVERY (100	(100,322,974)	٥	(818,665)	(73,059,227)	0	(10,201,190)	0	0	0	(84,079,082)	(16,243,891)
GAIN ON SALE LAND (PROPERTY)	0	٥	O	0	0	•	0	0	0	0	
INTEREST TAX DEPICIENCIES	٥	0	781,273	0	o	(301,376)	0	0	0	479,897	(479,897
INTEREST SYCHRONIZATION	0	0	٥	0	0	29,472,976	(5,279,018)	0	٥	24,193,958	(24,193,958)
\$ (6,167	\$ (6,167,453,989)	(4,930,320,025)	(278,375,096)	(122,537,873)	(719,359,248)	(83,945,769)	62,909,792	0	279,502	(6,071,349,717)	\$ (96.104.272)
\$ 4,441	\$ 4,441,758,476	16,450,184	1,435,103,552	744,231,077	345,458,152	67,419,814	546,864,053	(3,173,400)	(1,722,018)	3,150,631,414	\$ 1,291,125,062
PRO FORMA ADJUSTMENTS \$ (75)	(75,994,064)	G	o	٥	(54,716)	(29,283,600)	0	0	0	(29,348,316)	\$ (46,645,738)
ADJUSTED	\$ 4,365,762,422	16,450,184	1,436,103,552	744,231,077	345,403,436	38,126,214	548,864,053	(3,173,400)	(1,722,018)	3,121,283,098	\$ 1,244,479,324

50,113,436 (A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM NOI BY

(1) REPLECTS A PORTION OF THE DEPRECATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA THAT WOULD BE MADE IN A BASE RATE FILMG.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
AVERAGE RATE OF RETURN
SYSTEM ADJUSTMENTS
DECEMBER, 2011

SCHEDULE 2: PAGE 38 OF 3

ADJUSTMENTS TO ASSETS PER BOOKS:		
ACCOUNTS RECEIVABLE - ASSOC COS	\$ 22,912,496	\$ 22,618,987
INTEREST & DIVIDENDS RECEIVABLE	16,481,410	16,270,290
ACCTS RECEIVABLE - TAX REFUND	0	0
NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC	303,869,648	303,814,613
CASH CAPITAL SUB ACCOUNT	0	0
POLE ATTACHMENTS RENTS RECEIVABLE	12,675,273	12,512,902
PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	4,309,439	4,213,072
RATE CASE EXPENSE	2,158,197	2,158,197
TEMPORARY CASH INVESTMENTS	8,646,273	8,535,514
ASSET RETIREMENT OBLIGATION	0	0
STORM DEFICIENCY RECOVERY	781,333,880	781,333,880
NUCLEAR COST RECOVERY	11,828,183	11,828,183
JOBBING ACCOUNTS	13,792,712	13,616,029
TOTAL ADJUSTMENTS TO ASSETS PER BOOKS	\$ 1,178,007,511	\$ 1,176,901,668
ADJUSTMENTS TO LIABILITIES PER BOOKS:		
ACCOUNTS PAYABLE - ASSOC COS	0	69
ACCUM DEFERRED RETIREMENT BENEFITS	(225,785)	(223,191)
ACCUM. PROV PROPERTY & STORM INSURANCE	(203,613,301)	(203,613,301)
ACCUM, PROV RATE REFUNDS	(79,156)	0
GAIN ON SALE OF EMISSION ALLOWANCE	(1,927,101)	(1,890,322)
JOBBING ACCOUNTS	(24,648,338)	(24,332,598)
PAYABLE TO NUCLEAR DECOMMISSIONING FUND	0	0
LEHMAN HEDGE	0	0
POLE ATTACHMENT RENTS PAYABLE	(6,598,275)	(6,513,752)
PREFERRED STOCK DIVIDENDS ACCRUED	0	0
SJRPP ACCELERATED RECOVERY	(54,652,527)	(53,576,446)
STORM DEFICIENCY RECOVERY	0	0
ASSET RETIREMENT OBLIGATION	(2,727,473,748)	(2,696,135,838)
MARGIN CALL CASH COLLATERAL	0	0
NUCLEAR COST RECOVERY	(199,217,621)	(199,217,621)
TRANSMISSION RELIABILITY ENHANCEMENT	(3,176,462)	(3,135,773)
TOTAL ADJUSTMENTS TO LIABILITIES PER BOOKS	\$ (3,221,612,314)	\$ (3,188,638,841)

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
AVERAGE ENTE OF RETURN
INCOME STATEMENT
DETAIL OF PRO FORMA ADJUSTMENTS
DECAMBER 2011

SCHEDULE 2: PAGE 3C OF 3

		OPERATIO	ON & MAINTENANCE		TAXES OTHER		DEFERRED		(GAIN)ALOSS	TOTAL	E.
	OPERATING	NG FUEL &			SEL		INCOME TAXES	TAX CREDIT	3	OPERATING	OPERATING
	REVENUE	REVENUES NET INTERCHANGE	NGE OTHER	AMORTIZATION	NCOME	CURRENT	(NET)		DISPOSITION	EXPENSES	INCOME (A)
WEATHER NORMALIZATION ADJUSTMENT (1) \$ (75,994,054)	s (75,99	4,054)	0	0	(54.716)	(29,233,600)	c	o	o	(29,346,316)	\$ (46,645,738)
TOTAL PROPORMA ADJUSTMENTS	\$ (75,994,054)	\$ (75,994,054)	0	0	(54,716)	(29,293,600)	٥	•	0	(29,348,316)	\$ (46,645,738)

FOOTNOTES: (1) ADJUSTIAENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD.

FLORIDA POWER & LIGHT COMPANY AND SUBSIDARIES YEAR END RATE OF RETURN RATE BASE DECEMBED 2011

SCHEDULE 3: PAGE 1 OF 3

TOTAL RATE BASE	\$ 21,148,507,822	\$ 20,736,346,654	\$ (1,358,273,172)	\$ 19,378,073,482		0	\$ 19,378,073,482
WORIGING	(1,124,809,838)	(1,160,925,404)	2011,737,173	850,811,758		0	850,811,768
NET UTILITY PLANT	22,273,317,658	21,897,272,059	(3,370,010,345)	18,527,261,714		0	18,527,261,714
NUCLEAR FUEL	569,428,344	563,510,474	0	583,510,474		C	563,510,474
CONSTRUCTION WORK IN PROGRESS	2,836,136,381	2,690,855,684	C328,118,282)	382,737,402		0	362,737,402
PROPERTY HELD FOR FUTURE USE	196,888,245	189,261,284	0	45.155.83		0	189,261,284
NET PLANT IN SERVICE	18,670,864,688	18,453,644,616	(1,041,882,063)	17,411,752,553		6	17,411,752,553
ACCUMULATED DEPRECIATION & AMORTIZATION	12,876,706,555	12,413,173,897	(313,635,593)	12,099,538,384		0	12,099,538,384
PLANT IN SERVICE	\$ 31,547,571,243	\$ 30,865,818,512	\$ (1,355,527,596)	\$ 29,511,290,917		0	\$ 29,511,280,917
	SYSTEM PER BOOKS	JURISDICTIONAL PER BOOKS	FPSC ADJUSTIMENTS (SEE SCHEDULE3, PAGE 3 OF 3 AND SCHEDULE2, PAGE 38 OF 3	FPSC ADJUSTED:	PRO FORMA ADJUSTMENTS	TOTAL PRO FORMA ADJUSTIMENTS:	PRO FORMA ADJUSTED

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDARIES
YEAR END RATE OF RETURN
INCOME STATEMENT
DECEMBER, 2011

SCHEDULE 3: PAGE 2 OF 3

	SATABOO	OPERATION & MAINTENANCE	UNTENANCE	# 20 ft * 50 dd 0	TAXES OTHER	Sayer Hucchi	DEFERRED	INVESTMENT	(GAIN)ALOSS	TOTAL	NET
	REVENUES	NET INTERCHANGE	OTHER	AMORTIZATION	INCOME	CURRENT	(NET)	(NET)	DISPOSITION	EXPENSES	INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,768,949	1,084,617,401	151,365,583	483,954,261	(3,173,400)	(2,001,520)	9,221,961,132	\$ 1,367,229,333
JURISDICTIONAL PER BOOKS	\$ 10,434,235,310	4,850,336,129	1,686,878,328	850,422,885	1,057,210,883	149,454,049	477,796,343	(3,099,518)	(1,996,185)	8,067,001,694	\$ 1,367,233,616
FPSC ADJUSTMENTS											
FRANCHISE REVENUE	\$ (473,364,381)	•	C	0	(12,174,932)	(177,903,830)	0	٥	0	(190,078,782)	\$ (283,285,619)
FRANCHISE EXPENSE		٥	٥	0	(461 189,632)	177,903,901	٥	0	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,929)	0	0	0	(242 079 426)	(106,204)	0	0	٥	(242,187,630)	(172,239
FINANCIAL PLANNING SERVICES	•	0	(411,425)	٥	•	158,707	0	0	٥	(252,718)	252,718
INDUSTRY ASSOCIATION DUES	•	0	(1,072,051)	0	0	413,544	0	0	•	(658,507)	658,507
ECONOMIC DEVELOPMENT 5%	٥	0	(23,656)	0	C	9,125	0	ø	•	(14,530)	14,530
AVIATION - EXPENSES	•	0	(171,475)	(508,961)	0	262,362	0	0	0	(417,774)	417,774
EXECUTIVE COMPENSATION	0	0	(28,075,564)	0	٥	10,830,149	0	٥	0	(17,245,415)	17,245,415
NOI FUEL COST REC RETAIL	(4,329,243,339)	(4,304,773,395)	(12,924,436)	0	(3.102,033)	(64,713,721)	61,456,651	•	0	(4,324,056,935)	(5.188,404
CONSERVATION COST RECOVERY	(147,923,894)	0	(138,388,347)	(7,546,647)	(169,671)	(1,796,810)	1,094,043	0	o	(146,806,433)	(1,117,461
CAPACITY COST RECOVERY	(516,679,855)	(529,374,920)	(71,940,209)	(19,969,475)	(441,799)	(15,636,292)	17,582,998	0	o	(619,779,696)	3,099,842
ENVIRONMENTAL COST RECOVERY	(170,386,348)	0	(23,049,646)	(23,615,204)	(200,267)	(35,964,026)	(11,782,333)	٥	274,168	(94,337,310)	(76,029,038)
OTHER RATE CASE ADJUSTMENTS (1)		0	6	2,567,982	0	(880,588)	0	0	•	1,577,383	(1,577,383)
STORM DEFICIENCY RECOVERY	(100,322,974)	0	(305,891)	(73,059,227)	٥	(10,206,119)	O	o	0	(84,071,236)	(16,251,738)
GAIN ON SALE LAND (PROPERTY)		0	0	0	0	a	0	o	6	0	_
INTEREST TAX DEFICIENCIES	6	0	772,296	٥	0	(297,913)	0	0	0	474,383	(474,383)
INTEREST SYCHRONIZATION	٥	0	•	0	0	23,900,923	(5,160,969)	0	0	18,739,964	(18,739,954)
TOTAL FPSC ADJUSTMENTS	\$ (6,080,280,719)	(4,834,148,315)	(276,090,405)	(122,131,232)	(719,357,781)	(94,137,803)	63,190,389	0	274,168	(5,982,400,958)	\$ (97,859,781)
FPSC ADJUSTED	\$ 4,363,974,591	16,187,814	1,410,787,923	728.291,433	337,853,123	55,316,246	540,986,733	(3,089,518)	(1,722,018)	3,084,600,736	\$ 1,269,373,855
PRO FORMA ADJUSTMENTS	s (75,994,054)	0	0	0	(54,716)	(29,293,600)	0	0	0	(29,348,316)	\$ (46,845,738)
(SEE SCHEDULE 2, PAGE 2A OF 3) PRO FORMA SYSTEM PER BOOKS ADJUSTED	\$ 4277,980,537	16,187,814	1,410,787,923	728,291,433	337,798,407	26,022,646	540,985,733	(3,099,518)	(1,722,018)	3,055,252,420	\$ 1,222,728,117

(A) THE ADDITION OF EARNINGS FROM AFUDC WOULD INGREASE THE SYSTEM MOI BY \$ 60,1' AND THE JURISDICTIONAL NOI BY \$ 48,99 NOTE: (1) REPLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT ABREBMENT.

THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA THAT WOULD BE MADE IN A BASE RATE PILING.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
YEAR END RATE OF RETURN
INCOME STATEMENT
DETAIL OF PRO FORMA ADJUSTMENTS
DECEMBER, 2011

SCHEDULE 3: PAGE 2A OF 3

·	ō Z	OPERATING REVENUES	OPERATING FUEL & REVENUES NET INTERCHANGE	TION & MAINTENANCE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	CURRENT	DEFERRED INCOME TAXES (NET)	NVESTMENT TAX CREDIT (NET)	(GAIN)ALOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	S S	NET OPERATING INCOME (A)
WEATHER NORMALZATION ADJUSTMENT (1)	**	\$ (75,894,064)	o	•	0	(54,716)	(29,293,600)	٥	•	٥	(29.348.316) \$ (46.645.738)	ý	46,645,738)
TOTAL PROFORMA ADJUSTMENTS		(75,994,054)	٥	C	0	(54,716) (2	(29,293,600)	0	o	0	(29,348,316)	-	46,645,738)

FOOTNOTES: (1) ADJUSTMENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD

FLORIDA POWER & LIGHT COMPANY AND SUBSIDARIES YEAR END RATE OF RETURN SYSTEM ADJUSTMENTS DECEMBER, 2011

RATE BASE ADJUSTMENTS		SYSTEM	JURIS	JURISOICTIONAL
PLANT IN SERVICE:				
ENVIRONMENTAL	69	1,083,243,264	v	1,062,569,480
FUEL AND CAPACITY		187,537,306		183,817,700
AVIATION - PLANT		0		0
LOAD CONTROL		39,823,248		39,823,248
ASSET RETIREMENT OBLIGATION		11,718,061		11,583,423
CAPITAL LEASES		58,404,741		57,733,744
TOTAL	s	1,380,726,620	69	1,355,527,596
ACCUMULATED PROVISION FOR DEPRECIATION:				
ENVIRONMENTAL	69	(88,747,264)	Ø	(87,053,515)
ACCUM PROV DECONMISSIONING COSTS		(2,948,380,486)		(2,913,536,142)
ASSET RETIREMENT OBLIGATION		40,201,843		39,739,935
ASSET RETIREMENT OBLIGATION DECOMMISSIONING		2,732,749,117		2,701,350,595
AVATION - RESERVE		0		0
FUEL AND CAPACITY		(38,593,289)		(37,806,281)
OTHER RATE CASE ADJUSTMENTS (1)		2,626,720		2,567,982
LOAD CONTROL		(20,742,380)		(20,742,380)
CAPITAL LEASES		1,865,707		1,844,272
TOTAL	69	(319,020,030)	s	(313,635,533)
CONSTRUCTION WORK IN PROGRESS:				
CONSTRUCTION WORK IN PROGRESS	69	2,036,878,585	*	2,006,666,562
CWIP - ECRC PROJECTS		327,706,016		321,451,720
TOTAL	s	2,364,584,600	s,	2,328,118,282
NUCLEAR FUEL:				
NUCLEAR FUEL IN PROCESS	Ø	0	69	0
NUCLEAR FUEL CAPITAL LEASES		0		0
TOTAL	69	o	w	0
WORKING CAPITAL: (SEE SCHEDULE 2, PAGE 38 OF 3)	₩	(2,043,604,803)	↔	(2,011,737,173)

NOTE: (1) REFLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS ADJUSTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

1,358,273,172

1,382,686,387

TOTAL ADJUSTMENTS

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
YEAR END RATE OF RETURN
SYSTEM ADJUSTMENTS
INCOME STATEMENT
DECEMBER, 2011

										SCHEDU	SCHEDULE 3: PAGE 3A OF 3
	OPERATING REVENUES	OPERATION & MAINTENANCE FUEL & NET INTERCHANGE OTHER	AINTENANCE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)ALOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME (A)
SYSTEM PER BOOKS	\$ 10,609,210,465	4,946,770,210	1,713,479,648	866,768,949	1,064,817,401	151,365,583	483,954,261	(3,173,400)	(2,001,520)	9,221,981,132	\$ 1,387,229,333
PPSC ADJUSTMENTS											
FRANCHISE REVENUE	\$ (473,364,381)	0	0	0	(12,174,932)	(177,903,830)	٥	٥	٥	(190,078,762)	\$ (283,285,619)
FRANCHISE EXPENSE		0	0	٥	(461,189,632)	177,903,901	0	٥	0	(283,285,731)	283,285,731
GROSS RECEIPTS TAX	(242,359,929)	6	0	٥	(242,079,426)	(108,204)	o	٥	o	(242,187,630)	(172,299)
FINANCIAL PLANNING SERVICES	0	0	(416,207)	0	0	160,552	0	٥	0	(255,655)	255,655
INDUSTRY ASSOCIATION DUES	0	o	(1,084,512)	٥	0	418,350	B	0	0	(566,161)	666,161
ECONOMIC DEVELOPMENT 5%	O	0	(23,981)	•	0	9,231	0	٥	0	(14,699)	14,699
AVATION - EXPENSES	6	٥	(173,469)	(514,573)	0	265,412	0	•	0	(422,629)	422,629
EXECUTIVE COMPENSATION	0	•	(28,401,894)		0	10,956,031	0	•	٥	(17,445,864)	17,445,864
NOI FUEL COST REC RETAIL	(4,416,405,728)	(4,391,228,129)	(13,194,056)	0	(3,102,033)	(64,720,144)	61,294,102	•	0	(4.410,950,261)	(5,455,467)
CONSERVATION COST RECOVERY	(147,923,894)		(138,388,347)	(7,546,647)	(169,671)	(1,820,526)	1,094,043	0	٥	(146,831,148)	(1,092,745)
CAPACITY COST RECOVERY	(616,710,736)	(539,091,896)	(73,158,179)	(19,969,475)	(441,776)	(11,430,563)	17,582,998	0	0	(626,508,891)	9,798,155
ENVIRONMENTAL COST RECOVERY	(170,366,348)	0	(23,498,110)	(24,074,671)	(201,777)	(35,633,131)	(11,782,333)	O	279,502	(94,910,521)	(75,455,827)
OTHER RATE CASE ADJUSTMENTS (1)		0	0	2,626,720	•	(1,013,257)	0	0	0	1,613,463	(1,613,463)
STORM DEFICIENCY RECOVERY	(100,322,974)	o	(\$18,665)	(73,069,227)	•	(10,201,190)	0	0	•	(84,079,062)	(16,243,891)
GAIN ON SALE LAND (PROPERTY)		0	•	0	0	•	•	o	0	0	0
INTEREST TAX DEFICIENCIES	0	0	781,273	0	0	(301,376)	•	0	o	479,897	(479,897)
INTEREST SYCHRONIZATION	0	0	0	0	0	24,480,457	(5,279,018)	•	0	19,201,439	(19,201,439)
TOTAL FPSC ADJUSTMENTS	\$ (6,167,453,989)	(4,990,320,025)	(278,376,096)	(12,537,873)	(719,359,248)	(88,938,288)	62,909,792	0	279,502	(6,076,342,237)	\$ (91,111,752)
PSC ADJUSTED	\$ 4,441,756,476	16,450,184	1,435,103,552	744,231,077	345,458,152	62,427,295	546,864,063	(3,173,400)	0,722,018)	3,145,638,895	\$ 1296,117,581
PRO FORMA ADJUSTMENTS	\$ (75,984,054)	0	c	0	(54,716)	(29,293,600)	0	٥	0	(29,348,316)	\$ (46,645,738)
(SEE SCHEDULE 3, PAGE 38 OF 3) PRO FORMA SYSTEM PER BOOKS ADULSTED	\$ 4,365,762,422	16,450,184	1,435,103,552	744.231,077	345,408,436	33,133,695	546,864,053	(3,173,400)	(1,722,018)	3,116,290,579	5 1,249,471,843

(4) THE ADDITION OF EARNINGS FROM AFUDC WOULD INCREASE THE SYSTEM MOI BY S 50,113,435

NOTE: (1) REPLECTS A PORTION OF THE DEPRECIATION RESERVE SURPLUS AQUISTMENT PROVIDED UNDER PARAGRAPH 7 OF THE 2010 STIPULATION AND SETTLEMENT AGREEMENT.

THE PROFORMA ADJUSTMENTS ARE NOT NECESSARILY ALL THE PROFORMA TWAT WOULD BE MADE IN A BASE RATE FILING.

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDARTES
YEAR END RATE OF RETURN
INCOME STATEMENT
DETAIL OF PRO FORMA ADJUSTMENTS
DECEMBER, 2011

SCHEDULE 3: PAGE 38 OF 3

	٥ ٣	OPERATING	OPERAT FUEL & NET INTERCH	ON & MAINTENANCE	DEPRECIATION & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	DEFERRED INCOME TAXES (NET)	INVESTMENT TAX CREDIT (NET)	(GAIN)ALOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	OPERATING INCOME (A)	. 1
WEATHER NORMALIZATION ADJUSTMENT (1)	*	(75,994,054)	٥	٥	0	(54,715)	(29.293,600)	o	0	٥	(29,348,316)	\$ (46,645,738	ŝ
TOTAL PROFORMA ADJUSTMENTS	•	(75,894,054)	0	0	o	(54,716)	(29,283,600)	0	0	0	(29,348,316)	\$ (46,645,73	₽

FOOTNOTES: (1) ADJUSTIVENT TO NORMALIZE BASE REVENUES AS A RESULT OF ABNORMAL WEATHER CONDITIONS EXPERIENCED DURING THE PERIOD

FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES
CAPITAL STRUCTURE
FPSC ADJUSTED BASIS
DECEMBER, 2011

4GE 1 OF 2	JINT	WEIGHTED COST (%)	1.54%	0.03%	%00.0	5.16%	0.17%	%00'0	9,000	6.90%	OINT	WEIGHTED COST (%)	1.56%	0.00%	0.00%	5.18%	0.15%	9,00'0	9.00%	6.89%
SCHEDULE 4: PAGE 1 OF 2	HIGH POINT	COST RATE (%)	5.27%	1.49%	%00.0	11.00%	5.62%	0.00%	8.80%		HIGH POINT	COST RATE 11	5.18%	0.24%	0.00%	11.00%	6.15%	0.00%	8.73%	
<i>5</i> ,	TNI	WEIGHTED COST (%)	1.54%	0.03%	0.00%	4.69%	0.17%	0.00%	0.00%	6.43%	TNIC	WEIGHTED COST (%)	1.56%	0.00%	0.00%	4.71%	0.15%	0.00%	0.00%	6.42%
	MIDPOINT	COST RATE (%)	5.27%	1,49%	0.00%	10,00%	5.62%	0.00%	8.19%		MIDPOINT	COST RATE (%)	5.18%	0.24%	0.00%	10.00%	6.15%	0.00%	8.12%	
	DINT	WEIGHTED COST (%) 8	1.54%	0.03%	0.00%	4.23%	0.17%	0.00%	0.00%	5.96%	OINT	WEIGHTED COST (%)	1.56%	%00.0	0.00%	4.24%	0.15%	0.00%	0.00%	5.95%
	LOW POINT	COST RATE (%)	5.27%	1.49%	0.00%	%00.6	5.62%	0.00%	7.57%		LOW POINT	COST RATE (%)	5.18%	0.24%	0.00%	%00%	8,15%	0.00%	7.51%	
		RATIO (%) 8	29.21%	1.93%	0.00%	46.95%	2.94%	18.95%	0.02%	100,00%		RATIO (%)	30.04%	1.43%	0.00%	47,09%	2.40%	19.03%	0.01%	100.00%
		ADJUSTED RETAIL S	5,352,638,827	353,437,249	•	8,602,482,901	538,753,069	3,472,224,016	4,210,198	18,323,746,259		ADJUSTED RETAIL 5	5,820,383,336	277,912,868	•	9,125,130,377	464,641,173	3,687,358,089	2,647,639	19,378,073,482
		SPECIFIC 4	\$ (237,608,255)	(g)	Þ	6	0	(223,974,986)	(177,201,018)	(938,784,260) \$		NTS SPECIFIC 4	(543,342,015) \$	٥	,	0	0	(223,974,986)	(174,157,908)	(941,474,909)
		ADJUSTMENTS PRO RATA SI	12,274,223 \$	810,473	•	19,726,494	1,235,423	7,962,213	9,654	42,018,481 \$		ADJUSTMENTS PRO RATA SP	(125,189,208) \$	(5,977,560)	,	(196,270,207)	(9,993,854)	(79,310,487)	(56,947)	(416,798,263) \$
		1 1	•							l I		i 1	49			_		••		'ທ ⊶
		RETAIL PER BOOKS 2	5,877,972,659	352,626,776	•	8,582,756,407	537,517,646	3,688,236,788	181,401,562	\$ 19,220,512,038		RETAIL PER BOOKS 2	6,488,914,559	283,890,428	·	9,321,400,584	474,635,027	3,990,643,562	176,862,495	20,736,346,654
		ſ	*									į. I	•	_		-	_	•		l _s
		SYSTEM PER BOOKS 1	6,002,869,606	360,826,062	r	8,782,323,351	537,923,747	3,768,788,083	184,946,928	\$ 19,637,677,797		SYSTEM PER BOOKS	6,615,174,838	289,880,930		9,518,085,742	474,914,210	4,070,130,386	180,311,714	\$ 21,148,507,822
		ı	w						TS (1)			1	49						TS (3)	
		AVERAGE	LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	COMMON EQUITY	CUSTOMER DEPOSITS	DEFERRED INCOME TAX	INVESTMENT TAX CREDITS (1)	TOTAL		YEAR END	LONG TERM DEBT	SHORT TERM DEBT	PREFERRED STOCK	COMMON EQUITY	CUSTOMER DEPOSITS	DEFERRED INCOME TAX	INVESTMENT TAX CREDITS (1)	TOTAL
		'	_		-	•	-	-	_			'	-							

NOTE: (1) INVESTMENT TAX CREDITS COST RATES ARE BASED ON THE WEIGHTED AVERAGE COST OF LONG TERM DEBT, PREFERRED STOCK AND COMMON EQUITY. (2) COLUMINS MAY NOT FOOT DUE TO ROUNDING.

FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES CAPITAL STRUCTURE PROFORMA ADJUSTED BASIS DECEMBER, 2011

SCHEDULE 4: PAGE 2 OF 2

NOTE: (1) INVESTMENT TAX CREDITS COST RATES ARE BASED ON THE WEIGHTED AVERAGE COST OF LONG TERM DEBT, PREFERRED STOCK AND COMMON EQUITY. (2) COLUMNS MAY NOT FOOT DUE TO ROUNDING.

FLORIDA POWER & LIGHT COMPANY AND SUBSIDARIES DECEMBER, 2011 SCHEDULE 5: PAGE 1 OF 2

	\$ 1,068,164,598 0 (418,849,918) (50,113,435) 865,768,349 464,551,046 (3,173,400) 174,745,924 \$ 2,102,093,864	\$ 3,303,778,823	63.63%	1	1	\$ 5,352,638,827 353,437,249 0 8,602,482,901 \$ 14 378 558 976		2.47%		≱İ	6.90%	1.54% 0.03% 0.00% 0.17%	1.74%	5.16%	46.95%	11.00%
D. PERCENT INTERNALLY GENERATED FUNDS	NET INCOME PREFERRED DIVIDENDS DECLARED COMMON DIVIDENDS ACHUC (DEBT & OTHER) DEPRECATION AND AMORTIZATION EXPENSE DEFERRED INCOME TAXES INVESTMENT TAX CREDITS OTHER SOURCE/USES OF FUNDS INTERNALLY GENERATED FUNDS	CONSTRUCTION EXPENDITURES	PERCENT INTERNALLY GENERATED FUNDS	E LONG TERM DEBT AS A PERCENT OF TOTAL INVESTOR CAPITAL	F. SHORT TERM DEBT AS A PERCENT OF TOTAL INVESTOR CAPITAL	AVERAGE RETAIL AMOUNTS JURIS ADJUSTED LONG TERM DEBT JURIS ADJUSTED SHORT TERM DEBT JURIS ADJUSTED PREFERRED STOCK JURIS ADJUSTED COMMON STOCK TOTAL	LTD TO TOTAL INVESTOR FUNDS	SID TO TOTAL INVESTOR FUNDS		G. FPSC ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY	FPSC RATE OF RETURN	LESS: RECONCILED AVG. RETAIL WEIGHTED COST RATES FOR: LONG TERM DEBT SHORT TERM DEBT PREFERRED STOCK CUSTOMER DEPOSITS TAX CREDITS. WITH COST	SUBTOTAL	TOTAL	DIVIDED BY COMMON EQUITY RATIO	JURISDICTIONAL RETURN ON COMMON EQUITY
	\$ 1,453,153,720 15,612,253 654,426,693 \$ 2,123,192,686 \$ 400,601,374			\$ 1,463,153,720 (34,501,182) 654,426,633 \$ 2,073,079,231 \$ 400,601,374	5.17	<u>DERS</u>	\$ 15,612,253 0.6143 \$ 9,589,826	34,501,182	\$ 1,068,164,598	4.13%			\$ 176,747,443	(2,001,520) 0 0	\$ 174,745,924	0
A, TIMES INTEREST EARNED WITH AFUDC	EARNINGS BEFORE INTEREST CHARGES ALLOWANGE FOR BORROWED FUNDS DURING CONSTRUCTION INCOME TAXES TOTAL INTEREST CHARGES EXCLUDING DEBT AFUDC TIMES INTEREST EARNED WITH AFUDC		B. TIMES INTEREST EARNED WITHOUT AFUDC	EARNINGS BEFORE INTEREST CHARGES ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION INCOME TAXES TOTAL. INTEREST CHARGES EXCLUDING DEBT AFUDC	TIMES INTEREST EARNED WITHOUT AFUDC	C. PERCENT AFUDC TO NET INCOME AVAILABLE FOR COMMON STOCKHOL	ALLOWANCE FOR BORROWED FUNDS DURING CONSTRUCTION X (1 - INCOME_TAX_RATE) SUBTOTAL	ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION TOTAL	NET INCOME AVAILABLE FOR COMMON	AFUDC AS PER CENT OF NET INCOME		FOOTNOTES	CLAUSE OVERVINDER RECOVERY	GAINS ON DISPOSITION OF PROPERTY LONG TERM DEST RETITIEMENTS & REDEMPTIONS INCREASEFFFFFFFF IN PRECIOMATISCHAMING IT INDE		* INCLUDES EXPENDITURES FOR NUCLEAR FUELS OF:

FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES FINANCIAL INTEGRITY INDICATORS DECEMBER, 2011 CHEDULE 5: PAGE 2 OF 2

H. PROFORMA ADJUSTED AVERAGE JURISDICTIONAL RETURN ON COMMON EQUITY	URN ON COMMON EQUITY
PRO FORMA RATE OF RETURN	6.65%
LESS: AVERAGE RETAIL WEIGHTED COST RATES FOR:	
LONG TERM DEBT	1.54%
SHORT TERM DEBT	0.03%
PREFERRED STOCK	0.00%
CUSTOMER DEPOSITS	0.17%
TAX CREDITS - WTD COST	0.00%
SUBTOTAL	1.74%
PRO FORMA ROR LESS NON EQUITY COST	4.91%
PRO FORMA COMMON EQUITY RATIO	46.95%
PRO FORMA RETURN ON COMMON EQUITY	10.46%

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 133 Page 1 of 1

Q.

Storm Cost Recovery. Refer to the testimony of Company witness Moray Dewhurst at pages 53 (lines 22-23) and 54. Referring to page 54 (lines 3-7), please explain fully and in detail how and why the three-part framework for storm cost recovery is a "complex issue" given the fact that this framework has been approved by the Commission in the past.

Α.

Moray Dewhurst doesn't say that the three part framework is a complex issue. Storm cost recovery itself is a complex issue that has been a very controversial matter in recent cases.

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Q.

Distribution O&M Expense. Refer to the testimony of Company witness George Hardy at page 23 and MFR Schedule C-6.

- a. For each cost category of Distribution O&M expenses discussed in Mr. Hardy's testimony (restoration, reliability, hardening, customer response, field support and other FPL business units) that totals the \$295 million for the projected 2013 test year, please provide a breakout of the components that comprise each such category (e.g. the Distribution Reliability Programs listed on Exhibit GKH-2) and reconcile to the distribution related accounts listed on MFR Schedule C-6 (pages 4-5).
- b. For each cost category of Distribution O&M expense listed in part "a" above, please provide a breakout of the components that comprise each such category for the 2012 prior year and reconcile to the distribution related accounts listed on MFR Schedule C-6 (pages 4-5).

Α.

- a. See Attachment No. 1.
- b. See Attachment No. 2.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 134 Attachment No. 1 Page 1 of 1

OST CATEGOR	Description	2013
GROWTH	New Service Accounts	\$ 10,863,593
MINITE	System Expansion (also provides reliability benefits)	\$ 223,535
	Subtotal - Growth	\$ 11,087,128
RELIABILITY	Vegetation Management	\$ 49,627,653
	Feeder/Lateral Cable	\$ 757,542
	Priority Feeders	\$ 2,893,410 \$ 2,790,483
	Overhead Line inspections Vault inspections	\$ 2,750,465 \$ 2,145,921
	Submarine Cable	\$ 219,096
	VAK Management	\$ 1,557,162
	Switch Cabinets	\$ 102,231 \$ 3,243,169
	Handhole Inspections	\$ 550,016
	Small Wire Replacement	\$ 208,485
	Cathodic Protection Other	\$ 1,354,738
	Subtotal - Reliability	\$ 65,449,906
	Statutas - Methodinty	
<u>HARDENING</u>	Pole inspections (also provides reliability benefits)	\$ 9,273,103
	Vegetation (6-yr. cycle laterals) (also provides reliability benefits)	\$ 19,027,010
	Hardening Plan	\$ 7,487,743
	Underground Conversion (GAF)	\$ 334,630
	· Subtotal - Hardening	\$ 36,122,486
RESTORATION	Out of Service	\$ 74,156,861
	No Loss of Service (e.g., voltage issues)	\$ 6,567,796
	Subtotal - Restoration	\$ 80,724,657
CUSTOMER	•	
RESPONSE	Joint Use Pole Attachment Expense	\$8,821,216
1127.47.04	Response to Customer Inquiries/Requests	\$ 6,452,690
	Underground Cable Locate Requests	\$ 3,362,661
	Regulatory and Environmental Compliance	\$ 7,473,647
	Subtotal - Customer Response	\$ 26,110,214
HELO		
SUPPORT	Service Center Staff Support	\$ 18,299,654
44:1.433	Staff Support	\$ 17,977,251
	Meter/Transformer Installation Credits	\$ (13,942,492)
	Environmental Cost Recovery Expenses	\$ 2,199,994
	Subtotal - Fleld Support	\$ 24,534,407
	Subtotal - Distribution Business Unit	\$ 244,028,799
OTHER BU'S	Other Business Units	
3111411 - X X	Transmission - primarily Distribution substation expenses	\$ 20,815,044
	. Customer Service - primarily meter expenses	\$ 21,728,515
	Other Business Units - (e.g., Corporate Real Estate, Human Resources)	\$ 7,987,052
	TOTAL DISTRIBUTION	\$ 294,559,410
	Total Distribution per MFR C-6 (000)	
	Distribution Expanses Operating	\$ 99,943
	Distribution Expenses Maintenance	\$ 194,616
	TOTAL DISTRIBUTION PER MFR C-6	\$ 294,559

Note 1: Curing the preparation of this interrogatory response, FPL determined that the amounts shown in the cost categories that FPL Witness Hardy uses on page 23 of his testimony to explain the activities and programs included in Distribution's O&M expenses need to be adjusted, although the total amount for all categories remains unchanged. Selow are the as-filed and adjusted amounts for the O&M cost categories.

	V2 Lilen	Lorrecteu
Growth	12	11
Refiability	66	65
Hardening	37	36
Restoration	92	81
Customer Response	31	26
Field Support	30	25
Other Business Units	27	51
Total Distribution	295	295

Prior to the hearing, FPL will file an errata sheet to reflect these adjustments in Witness Hardy's testimony.

Note 2: As noted on MFR C-6, FPL does not budget at the FERC account level, therefore, FPL is providing its reconciliation at the level of detail provided in MFR C-6.

Florida Power & Light Company Docket No. 120015-EI OPC's Sixth Set of Interrogatories Interrogatory No. 134 Attachment No. 2 Page 1 of 1

COST CATEGORY	DESCRIPTION	2012
GROWTH	New Service Accounts	\$ 10,053,163
	System Expansion (also provides reliability benefits)	\$ 142,553
	Subtotal - Growth	\$ 10,195,716
RELIABILITY	Vegetation Management	\$ 46,553,069
	Feeder/Lateral Cable	\$ 1,122,984
	Priority Feeders	\$ 2,830,603
	Overhead Une Inspections	\$ 3,152,483
	Vault Inspections	\$ 2,103,835
	Submarine Cable	\$ 214,804
	VAR Management	\$ 1,526,615
	Switch Cabinets	\$ 98,189
	Handhole Inspections	\$ 3,148,159
	Small Wire Replacement	\$ 534,753
	Cathodic Protection Other	\$ 204,402 \$ 1,325,867
	Subtotal - Reliability	\$ 62,815,762
HADDENING	Dala taman dalam mandahan dalimbilitan kanadish	\$ 9,452,504
HARDENING	Pole Inspections (also provides reliability benefits)	\$ 12,677,021
•	Vegetation (6-yr. cycle laterals) (also provides reliability benefits)	\$ 7.151.846
	Hardening Plan	\$ 7,131,040 \$ 324,878
	Underground Conversion (GAF)	•
	Subtotal - Hardening	\$ 29,606,249
RESTORATION	Out of Service	\$ 75,324,343
	No Loss of Service (e.g., voltage issues)	\$ 6,439,041
	Subtotal - Restoration	\$ 81,763,384
CUSTOMER		
RESPONSE	Joint Use Pole Attachment Expense	\$ 8,749,000
11441 21122	Response to Customer Inquiries/Requests	\$ 5,861,536
	Underground Cable Locate Requests	\$ 3,271,397
	Regulatory and Environmental Compliance	\$ 8,343,332
	Subtotal - Customer Response	\$ 26,225,265
	•	- ,
FIELD SUPPORT	Service Center Staff Support	\$ 17,893,387
	Staff Support	\$ 17,851,720
	Meter/Transformer Installation Credits	\$ (11,810,098)
	Environmental Cost Recovery Expenses	\$ 133,642
	Subtotal - Field Support	\$ 24,068,651
	C. Abatal Platelly ston Bushasa that	\$ 234,675,027
	Subtotal - Distribution Business Unit	2 524/012/051
	Other Business Units	
OTHER BUS	Transmission (primarily Distribution substation expenses)	\$ 20,177,627
•	Customer Service (primarily meter expenses)	\$ 21,204,509
	Other Business Units (e.g., Corporate Real Estate, Human Resources)	\$ 8,407,191
	TOTAL DISTRIBUTION	\$ 284,464,354
	Total Distribution per MFR C-6 (000)	
	Distribution Expenses Operating	\$ 100,915
•	Distribution Expenses Maintenance	\$ 183,549
	TOTAL DISTRIBUTION PER MFR C-6	\$ 284,464
	I MALIE MINISTER LIMITA WILLIAM IN A A	

Note I: As noted on MFR C-6, FPL does not budget at the FERC account level, therefore, FPL is providing its reconciliation at the level of detail provided in MFR C-6.

Florida Power & Light Company Docket No. 120015-El OPC's Sixth Set of Interrogatories Interrogatory No. 135 Page 1 of 1

Q.

Injuries and Damages. Refer to the testimony of Company witness George Hardy at page 20 (lines 3-8). Please provide the level of injuries and damages expense included in FPL's filing for the 2012 prior year and the 2013 test year.

A.

Injuries and Damages Reserve (expense) budgets for 2012 and 2013 are \$12 million and 12.2 million, respectively.

The Injuries and Damages Reserve amounts are unrelated to George Hardy's testimony. Mr. Hardy's testimony relates to OSHA, which is employee related claims (Worker's Comp), whereas the Injuries and Damages Reserve relates to third party claims.

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FPL's Responses to OPC's Seventh Set of Interrogatories (No. 142)

Florida Power & Light Company Docket No. 120015-EI OPC's Seventh Set of Interrogatories Interrogatory No. 142 Page 1 of 3

Q.

Amortization of Reserve Surplus. Please provide a detailed reconciliation of each of the following amounts (shown in \$000s) and explain, in detail, why the amounts differ between the various source documents.

- a. Please provide a detailed reconciliation of the 2012 Retail Net Operating Income contained in response to POD 48 at Bates # OPC007925 of \$1,396,074 to the jurisdictional adjusted 2012 Net Operating Income on Schedule C-1 for the Prior Year Ended 12/31/12 of \$1,400,866. For each item that contributes to the difference between the \$1,396,074 and the \$1,400,866, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- b. Please provide a detailed reconciliation of the 2012 Retail Rate Base contained in response to POD 48 at Bates # OPC007925 of \$20,448,031 to the 2012 Jurisdictional Utility Rate Base of on Schedule B-1 for the prior Year Ended 12/31/12 of \$20,400,657. For each item that contributes to the difference between the \$20,448,031 and the \$20,400,657, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- c. Please provide a detailed reconciliation of the 2013 Retail Net Operating Income contained in response to POD 48 at Bates # OPC007926 of \$1,212,330, to the jurisdictional adjusted 2013 Net Operating Income on Schedule C-1 for the Test Year Ended 12/31/13 of \$1,156,359. For each item that contributes to the difference between the \$1,212,330 and the \$1,156,359, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2013 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts. Please also separately identify the portion of the difference that results from the Cape Canaveral plant treatment.
- d. Please provide a detailed reconciliation of the 2013 Retail Rate Base contained in response to POD 48 at Bates # OPC007926 of \$22,989,182 to the jurisdictional adjusted 2012 Jurisdictional Utility Rate Base of on Schedule B-1 for the Test Year Ended 12/31/13 of \$21,036,823. For each item that contributes to the difference between the \$22,989,182 and the \$21,036,823, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2013 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts. Please also separately identify the portion of the difference that results from the Cape Canaveral plant treatment in the MFRs.

Florida Power & Light Company Docket No. 120015-EI OPC's Seventh Set of Interrogatories Interrogatory No. 142 Page 2 of 3

- e. Please provide a detailed reconciliation of the 2011 Retail Net Operating Income contained in response to POD 48 at Bates # OPC008088 of \$1,265,796 (same amount also identified in response to OPC Interrogatory 85, Attachment 1, page 2 of 2) to the jurisdictional adjusted 2011 Net Operating Income on Schedule C-1 for the Historic Year Ended 12/31/11 of \$1,264,280. For each item that contributes to the difference between the \$1,265,796 and the \$1,264,280, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2011 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.
- f. Please provide a detailed reconciliation of the 2011 Retail Rate Base contained in response to POD 48 at Bates # OPC008088 of \$18,337,615 (same amount also identified in response to OPC Interrogatory 85, Attachment 1, page 2 of 2) to the 2011 Jurisdictional Utility Rate Base on Schedule B-1 for the Historic Year Ended 12/31/11 of \$18,323,746. For each item that contributes to the difference between the \$18,337,615 and the \$18,323,746, explain why the item was treated differently in the amortization of earning surplus calculation as compared to what is incorporated for that item in 2012 in the MFR filing. Include all calculations and assumptions that must be made to reconcile the amounts.

A.

a. through d. - Please see Attachment No. 1.

e & f

FPL's settlement agreement provides an opportunity for the Company to earn a return of 11% on regulatory ROE from 2010 through 2012. The cap of 11% on regulatory ROE is applied on a non-weather adjusted basis as required by the Settlement. In order to be provided the opportunity to earn 11% in any month, the Company must estimate the regulatory net operating income and rate base that will ultimately be reflected in that month's surveillance report, which is not available at the time earnings for that month are recorded. Therefore, an estimate of surplus amortization is recorded for that period's financial close. Once the final surveillance report is prepared, an entry is recorded to true-up that surplus accrual to 11% regulatory ROE.

The estimated surplus amortization referenced above is based on an estimate of the annual FPSC jurisdictional earnings, which is determined using high-level actual per book income statement data, forecasted rate base, and retail separation factors. The NOI amount of \$1,265,796 and rate base amount of \$18,337,615 referenced in POD 48, Bates # OPC008088 represent estimated amounts used to develop the estimated surplus amortization for December 2011. In contrast, the NOI amount of \$1,264,280 reflected on MFR C-1 and rate base amount of \$18,323,746 reflected on MFR B-1 for the Historical Year represent actual amounts as calculated and reported on FPL's December 2011 earnings surveillance report, which includes both the estimated surplus amortization and the true-up entry as described above. See Attachment No. 2 for a comparison of the estimated and actual inputs used to calculate NOI and rate base for December 2011.

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Note: The December 2011 earnings surveillance report filed with the Commission on February 15, 2012 reconciles in all respects with MFR B-1, C-1, and the related MFR's for the historical year ended December 31, 2011.

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Part (a):

The difference in 2012 Retail Net Operating Income (NOI) per POD 48 at Bates # OPC007925 is mainly due to timing of the development of the financial forecast per books in the Consolidated Financial Model (CFM) and the completion of the 2012 Jurisdictional Adjusted NOI amount on MFR C-1. There was a difference in the assumed amount of incentive compensation disallowed between the CFM and the Regulatory Information System (RIS) in which RIS's assumption was a higher disallowance. Additionally, consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs. The level and preliminary timing at which the income statement jurisdictional factors are incorporated into the calculation of NOI is at a higher level in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)	
		2012
Retail NOI per POD 48 at Bates #OPC007925 (CFM) Difference	\$	1,396,074 4,792
Retail NOI per MFR C-1 (RIS)	\$	1,400,866
Difference:		
NOI Adjustment Difference in Assumption for Disallowed Incentive Comp. NOI Manatee U2 ESP Plant (MFR C-2, page 2 of 2) NOI Jurisdictional Factors and Other	\$	3,167 292 1,333
Total	\$	4,792

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Part (b):

The difference in 2012 Retail Rate Base is primarily due to two items within Retail Rate Base. 1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFR; 2.) Associated Company Payables, was removed from rate base in the CFM financial forecast while appropriately kept in rate base in the Regulatory Informational System (RIS), for jurisdictional adjusted MFR filing purposes. The remaining portion of the difference is due to the level and preliminary timing at which the rate base jurisdictional factors are incorporated into the calculation of rate base in the CFM. The detail level is higher in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

		(000's)	
		2012	
Retail Rate Base per POD 48 at Bates #OPC007925 (CFM)	\$	20,448,031	
Difference		(47,374)	
Retail Rate Base per MFR B-1 (RIS)		20,400,657	
Difference:			
Manatee U2 ESP	\$	(19,997)	
Associated Company Payables		(18,735)	
Rate Base Jurisdictional Factors and Other	-	(8,641)	
Total	\$	(47,374)	

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Part (c):

The difference in 2013 Retail Net Operating Income (NOI) per POD 48 at Bates # OPC007926 and 2013 Retail Rate Base per MFR C-1 is primarily due to different treatment of four items within Retail NOI. The differences in Retail NOI treatment of these four items have no impact on the amortization of earnings surplus calculation in the 2013 test year. The amortization of reserve surplus of approximately \$191 million in the 2013 test year is simply the projected remaining amount of the original approximately \$895 million depreciation reserve surplus that must be amortized per the 2010 Rate Stipulation and Settlement Agreement after considering the amounts amortized in 2010-2012. See below for a description of the four primary differences in retail NOI.

- 1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs.
- 2.) Cape Canaveral Modernization projected Retail NOI amount was included in the CFM's 2013 Retail NOI. This amount was removed from the 2013 general base rate request in the MFR's and shown as part of a June 2013 Step Increase request in the separate Canaveral Step Increase MFR's for the Year Ended 5/31/2014.
- 3.) Extended Power Uprate projects (EPU's) which were projected to placed into service during 2012 are included in the CFM's Retail NOI beginning January 1, 2013. These 2012 EPU additions NOI amounts were removed from the MFR's, as they are subject to the Nuclear Cost Recovery mechanism and are not part of the 2013 general base rate request in this case.
- 4.) Differences are also caused by: a) the preliminary timing of the development of the financial forecast per books in the Consolidated Financial Model (CFM) and the completion of the Jurisdictional Adjusted NOI amount on MFR C-1 as prepared by the Regulatory Information System (RIS); and b) the level at which the income statement jurisdictional factors are incorporated into the calculation of NOI is at a higher level in the CFM than the detailed level incorporated by RIS for jurisdictional adjusted MFR filing purposes. The RIS incorporated jurisdictional factors are the result of the final completed cost of service study prepared in support of this base rate filing.

	(000's)	
		2013
Retail NOI per POD 48 at Bates #OPC007926 (CFM)	\$	1,212,330
Difference		(55,971)
Retail NOI per MFR C-1 (RIS)	\$	1,156,359
Difference:		
NOI Manatee U1 & U2 ESP Plant (MFR C-2, page 2 of 3) NOI Cape Canaveral Modernization Plant (MFR C-2, page 3 of 3) NOI on EPU 2012 Plant additions NOI Jurisdictional Factors and Other	\$	1,170 22,590 (77,746) (1,985)
Total	\$	(55,971)

Florida Power & Light Company Docket No. 120015-EI OPC's Seventh Set of Interrogatories Interrogatory No. 142 Attachment No. 1 Page 4 of 4

Part (d):

The difference in 2013 Retail Rate Base per POD 48 at Bates # OPC007926 and 2013 Retail Rate Base per MFR B-1 is primarily due to different treatment of four items within Retail Rate Base. The differences in rate base treatment of these four items have no impact on the amortization of earnings surplus calculation in the 12/31/2013 test year. The amortization of reserve surplus of approximately \$191 million in the 2013 test year is simply the projected remaining amount of the original approximately \$895 million depreciation reserve surplus that must be amortized per the 2010 Rate and Stipulation and Settlement Agreement after considering the amounts amortized in 2010-2012. See below for a description of the four primary differences in retail rate base.

- 1.) Consistent with the stipulation approved by the Commission in Order No. PSC-11-0083-FOF-EI, dated January 31, 2011, the Manatee U2 ESP project was reflected as base rate recoverable when the CFM financial forecast was developed, because the U.S. EPA had not yet finalized its MACT rule. Subsequent to that forecast development, the MACT rule was finalized and so FPL was authorized under the stipulation to recover the Manatee ESP U2 project through the ECRC. Therefore, this project's 13 month average net plant in service amount was removed from rate base via Commission Adjustment in the MFRs.
- 2.) Associated Company Payables were removed from rate base in the CFM financial forecast while appropriately remaining in rate base within the Regulatory Information System (RIS) for jurisdictional adjusted MFR's filing purposes.
- 3.) Cape Canaveral Modernization projected 13 month average net plant in-service amount was included in the CFM's 2013 Retail Rate Base. This amount was removed from the 2013 general base rate request in the MFR's and shown as a component of the June 2013 Step Increase request in the separate Canaveral Step Increase MFR's for the Year Ended 5/31/2014.
- 4.) Extended Power Uprate projects (EPU's) which were projected to placed into service during 2012 are included in the CFM's rate base beginning January 1, 2013. These 2012 EPU additions were removed from the MFR's, as they are subject to the Nuclear Cost Recovery mechanism and are not part of the general base rate request in this case.

The remaining portion of the difference is due to the detail level and preliminary timing at which the rate base jurisdictional factors are incorporated into the calculation of rate base in the CFM. The detail level is higher in the CFM than the detailed level incorporated by RIS for MFR filing purposes. The RIS incorporated juris factors are the result of the final completed cost of service study prepared in support of this base rate filing.

		(000's)
		2013
Retail Rate Base per POD 48 at Bates #OPC007926 (CFM)	\$	22,989,182
Difference		(1,952,359)
Retail Rate Base per MFR B-1 (RIS)	_\$_	21,036,823
Difference:		
Manatee U2 & U1 ESP Associated Company Payables Cape Canaveral Modernization Plant EPU 2012 Plant additions less accumulated depreciation Rate Base Jurisdictional Factors and Other	\$	(76,070) (19,149) (509,477) (1,320,357) (27,306)
Total	_\$_	(1,952,359)

OPC INTERROGATORY REQUEST NO. 142 ESTIMATED EARNINGS VERSUS SURVEILLANCE REPORT EARNINGS

Actual Vs. Revised Est	Estimated	Actual	Difference	% Diff
Juris Noi	1,367,069	1,367,234	165	0.01%
Juris Noi Adi	(101,273)	(102,954)	(1,681)	-0.13%
Juris Adj Noi	1,265,796	1,264,280	(1,516)	-0.12%
Rate base	18,337,615	18,323,746	(13,868)	~0.08%
ROR	6.9027%	6.90%	0.00%	6.8 8
NEO Cost	1.7349%	1.7354%	0.0005%	0.03%
EQ Ratio	46.9798%	46.9472%	-0.0326%	-0.07%
ROE	11.000%	11.000%	0.000%	0.00%
INPUTS:	Estimated	Actual	Difference	% Diff
ALLOWED ROE	11.000%	11.000%	o	0.00%
JURIS ADJUSTED NO!	1,265,796	1,264,280	(1,516)	-0.12%
JURIS ADJ RATE BASE	18,337,615	18,323,746	(13,868)	O.08%
EQUITY RATIO	46.9798%	46.9472%	9	-0.07%
NON EQUITY COST RATES	1.7349%	1.7354%	0	0.03%
JURIS NOI	1,367,069	1,367,234	3 5	0.01%
JURIS NOI ADJ	(101,273)	(102,954)	(1,681)	1.63%
FLOWBACK ADJ	(45,749)			
ESR FLOWBACK ADJ				

Florida Power & Light Company Docket No. 120015-EI OPC's Seventh Set of Interrogatories Interrogatory No. 142 Attachment No. 2 Page 1 of 2

OPC INTERROGATORY REQUEST NO. 142 ESTIMATED EARNINGS VERSUS SURVEILLANCE REPORT EARNINGS

																										SURPLUS ADJUSTIMENT				
% Diff	0.00%	-0.01%	0.00%	0.00%	0.00%	0.06%	0.01%	-0.06%	0.00%	-0.01%	% Diff	%00.0	0.27%	-0.36%	-3.20%	0.00%	0.46%	0.00%	-7.76%	-7.76%	-0.03%	0.05%	0.00%	-0.05%	0.00%		-0.01%	-1.66%		0.12%
Difference	(12)	12	9	0	(72)	535	57	(355)	<u>0</u>	165	Difference	0	8)	₹	0	က	(80)	0	20,398	(20,398)	£	0	0	(12)	0	(1,577)	3	(1,681)	(104)	(1,516)
Actual	(10,265,485)	(168,751)	(10,434,235)	4,850,336	1,686,878	850,423	1,057,211	624,150	(1,996)	(1,367,234)	Actual	(418)	(3,100)	1,117	(15)	76,029	(17,245)	(253)	(283,286)	283,286	5,186	172	(659)	23,834	474	1,577	16,252	102,954	102,863	(1,264,280)
Estimated	(10,265,497)	(168,739)	(10,434,236)	4,850,336	1,686,807	850,958	1,057,267	623,795	(1,996)	(1,367,069)	Estimated	(418)	(3,108)	1,113	(14)	76,032	(17,325)	(253)	(262,888)	262,888	5,185	172	(699)	23,822	474	0	16,250	101,273	101,273	(1,265,796)
JURIS NET OPERATING INCOME ANNUAL	REVENUES FROM SALES	OTHER OPERATING REVENUES	OPERATING REVENUE	FUEL_&_INTERCH_EXPENSE	OTH_OPER_&_MAINT_EXP	DEPRECIATION_EXPENSE	TAXES OTH THAN INC TAX	OPER INCOME TAXES	GAIN_LOSS_PROPERTY	NET OPERATING INCOME	JURIS NOI ADJUSTMENTS - ANNUAL	NO! AVIATION	NOI_CAP_COST_REC	NOI COST REC ECCR	NOI ECON DEVELOP	NOI_ECRC_COST_REC	NOI_EXEC_COMP	NOI FIN PLANNING SERVICES	NOI_FRANCHISE_EXPENSE	NO!_FRANCHISE_REVENUE	NOI_FUEL_COST_REC_RETAIL	NOI GRT ABOVE 1.5	NO! IND_ASSOC_DUES	NOI_INTEREST_SYCHRONIZATION	NO! INTEREST_TAX_DEFICIENCIES	NOI_RATE_CASE_ADJ*	NOI_STORM_DEF_RECOVERY	TOTAL	TOTAL EXCLUDING SURPLUS ADJ	JURIS ADJUSTED NO!

 NOTE: NOI_RATE_CASE_ADJ represents the incremental surplus depreciation Surveillance Report true-up necessary to earn 11.0% ROE.

Florida Power & Light Company

OPC's Seventh Set of Interrogatories

Docket No. 120015-EI

Interrogatory No. 142

Attachment No. 2 Page 2 of 2

AFFIDAVIT

(Robert E. Barrett, Jr.)

State of Florida

County of **Palm Beach**)

I hereby certify that on this 23ⁿ day of 1021, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Robert E. Barrett, Jr., who is personally known to me, and he/she acknowledged before me that he/she co-sponsored the answer(s) to Interrogatory No(s).

142 from OPC's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response(s) is/are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 22nd day of May, 2012.

Motary Public, State of

Notary Stamp:

Notary Public State of Florida
Jennifer A Reklinski
My Commission DD944536
Expires 02/27/2014

AFFIDAVIT

State of Florida County of Palm Beach) I hereby certify that on this 21 day of 2012, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Kim Ousdahl, who is personally known to me, and she acknowledged before me that she co-sponsored the answer to Interrogatory No. 142 from OPC's 7th Set of Interrogatories to Florida Power & Light Company in Docket No. 120015-EI, and that the response is true and correct based on her personal knowledge. In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this <u>Al</u> day of <u>May</u> Notary Stamp:

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FPL's Responses to OPC's Eighth Set of Interrogatories (Nos. 143, 145, 147, 150, 152-156, 158-160, 162-169, 169 Supplemental, and 170) Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 143 Page 1 of 1

Q. Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 29 and Exhibit KO-11. For the 2011 allocations for EMT costs, please provide all of the specific analyses for each function that form the basis for these allocations. Please include a detailed description and explanation of each that includes: a) the connection between each study or analysis and the allocation basis; and b) the total cost pool and the allocation to FPL and each affiliate for each function and allocation basis.

A.

The Energy Marketing & Trading Service Fee, also identified as the Back Office Allocation, is comprised of service costs for Systems and Risk Management activities that are charged to NextEra. The charges to NextEra are based on the actual costs for FPL employees to provide these services. The first step in the process is to determine which FPL employees are involved with providing services to NextEra. These employees are then categorized and included in the allocation model as a quantity of Full-Time Equivalent Employees (FTEs), that provide services from a particular group, such as Systems. These primary groupings are further broken down into smaller groups, such as Data Base Administrator, where appropriate. The next step is to determine the salaries and payroll loadings that correspond to the groupings of FTEs. Finally, a percentage value is applied to the payroll values for each group to calculate the amount that will be charged to NextEra. The percentage values are determined by time studies which identify the employees providing services to NextEra and determine how much time the employees spend on those activities. Non-payroll O&M expenses, such as employee cellular charges, are charged to NextEra using the same charge percentages used for payroll. Non-payroll O&M expenses, such as vendor charges for software, are charged to NextEra based on allocations determined by the specific use of or purpose for the expense.

The 2011 Back Office Allocation costs, allocations, and supporting information have been included in the Attachment No. 1. The 2011 time studies have been provided in FPL's response to OPC's Eighth Request for Production of Documents No. 75.

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 145 Page 1 of 1

Q. Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 29 and Exhibit KO-11. Please explain in detail how the Power Generation Division costs are allocated and provide the relevant cost, allocation basis statistics, and cost allocations for each of the years 2011 through 2013.

A.

Power Generation Division (PGD) does not use an allocation methodology to charge NextEra for support except for certain specific transactions. A direct charge methodology is used by PGD employees when supporting NextEra Energy Resources (NEER). Internal orders are set up to capture direct support by PGD employees for their time, expenses and payroll loadings. When PGD employees support NEER, the appropriate NEER internal order is charged for time, expenses and payroll loadings. The fully loaded costs are charged to NextEra at months end.

As stated above, PGD does use an allocation methodology for specific direct payroll and non-payroll charges. Direct payroll charges that are allocated include work performed at the Fleet Performance and Diagnostics Center (FPDC) and the FPL/NEER payroll allocation is derived from an average of: (1) Installed MW, (2) Number of Generators monitored and (3) Number of Enterprise Wide Information System (EWIS) data points used to monitor fleet performance. Direct non-payroll charges that use an allocation methodology include a storage fee for access to two rotors that is allocated based on the number of rotors in the fleet (NEER vs FPL). Other direct non-payroll charges include training (allocated based on attendees) software licensing (allocated on a user basis) and costs for access to a backup site for the FPDC (allocated based on square footage used by each entity).

Fully loaded support costs for 2011, 2012 and 2013 are listed below:

2011 Historical \$6,060,263 2012 Prior Year \$5,702,149

2013 Test Year \$5,909,678

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Q. Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Refer to Ousdahl testimony page 30 and Exhibit KO-12, for 2011. Please list each application of each cost driver including: a) which costs were allocated using each driver; b) why each driver was chosen for each cost; and c). show the total cost and the amount allocated for each application of each driver.

Ā.

In response to questions a) and c), please see Attachment Nos. 1 & 2. They are being provided in two parts due to the implementation of SAP in July 2011. For January to June 2011, a ratable amount of 2011 budgeted AMF was billed. For July - December 2011, actual cost pool amounts incurred were billed via SAP. Also at year end 2011, a true-up for the Massachusetts Formula was performed due to the divestiture of fossil units by NEER. In response to question b), the driver for each cost pool was selected because it represents the best indicator of cost causation. During the budget process, the Cost Measurement and Allocation department meets with each business unit (BU) to review each BU's activities and determine the continued appropriateness of the AMF drivers. Attachment No. 3 includes a key to identify the drivers.

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!	İ				Yr/Mth Data				Γ
and and	٥	D A CA Parant			2011 Estimate as of July 2010				П
Can'd HW & SW May	Manipal	Canitalized Hantwere Reposition Affilia	Locysec	Oliver C10	Cost Pod Amiliate Unver %	Affiliate Amount		Jan to June - one half of Total	
Cap will be compared to	Mailea	Contained Coffman Denothing Affile	IIIR MAZITURI	2 9	901,828,8	72.11%	1,190,305		ह्य
F-740		Capitalized Sonware Benefitting Affilia	Manua	3	121,401	28.40%	34,478		ĝ
Cap of HW & SW Lota	Ola				9,950,508	40.51%	1,224,783	612,391	6
Corporate Comm.	11003		₹ :	5	0	34.65%	0		0
	11684	A DESIGNATION OF	T	5	0	34.65%	0		0
	11080		₹ ₹	5	3,930,907	34.65%	1,362,059	681,030	ଚ୍ଚା
	12056		2	2 2	0 200 405 1	34.65%	0		ा
	11604		7	- 1	004,020,1	34.05%	460,320		ह्य
	00059	HISTORICAL MUSELIM	1	- E	337,136	50.00% 24 66W	168,599	84,299	क्रा
	01740		1	2 5	435.000	34.65078	0 20		ল
	01741	COMPANY INITIATIVE	7	2 5	720,024 VO 000	04.003% 04.0E9/	130,/35	75,368	श्च
			All All	2 5	000,004	34.65%	13,860	930	ह्रा
-	01748		2015	1		24.00.70			<u>ا</u> د
	}			2 6	0	34.00%	0	0	ा
		Communication Services intelligi	7	1 1	000,000	34.65%	6,930	3,465	မွှု
	40433	A DAMANICATION SCINICAS INCIGASI	<u> </u>	<u>.</u>	130,000	34.65%	45,045	22,523	ଞ୍ଚା
	1042	ADMINISTRATION	₹ :	5	1,332,623	34,65%	461,754	230,877	
	2		₹	5	009'98/	34.65%	276,022	138,011	=1
		_	₹ ₹	5 7	0	34.65%	0	0	া
	24744		₹ 5	υ U	129,500	34.65%	44,872	22,436	စ္က
	01744	Customer basic	2	5	86/6¢1,1	34.65%	401,870		32
7	101040		3	2	018,800	34.65%	124,362		둤
Corporate Confin. 10th	04522	CDE Cafelorie Occumioses	1000000		Stolypps's	6/3./0%	3,516,428	1,758,214	41
Eng. Colisis & Cor 01322		ICC DIS MANIAGED	00230	8 7	2/7/LDC	33.29%	186,847		
		MAIAM 8 I ED MAII SEBVICES	611900	<u> </u>	5/2/50/,1	34.65%	590,857		क्रा
		III INO MAII SEDVICES	2	3 5	440,237	1.88%	8.277		ऴऻ
	12260	ISC. CORPORATE TRAVEL / SLIED	008104	2 6	026,071	34.00%	61,303		<u>=</u> 1
		INTERSITE COLIDIED CORP	All Mail	2 5	681,08	34.65%	31,254	15,627	<u></u>
	12406	MIAMI PRINT & COPY CENTERING	All All	3 2	000,017	24.650	240,312	123,156	श्र
	ı	ILINO COPY CENTER/remove as of	T T	2 5		24.05.76		0	ा
		ISC. RIS MANAGER	008114	2 5	408 571	24 6502	170 755	0	ा
		ISC - BUSINESS ANALYTICS	008118	100	573 779	34 65%	108 014	96,377	<u>- 10</u>
		ISC - PERFORMANCE MGMT/SRCIN	008119	01	0	34 65%	2	104,88	्रा
		ISC - TRANSPORTATION LOGISTIC	067100	ឌ	1.920	33.73%	648	900	भ
		ISC - VP INTERGRATED SUPPLY C	008101	c1	2.234.697	%0E 69	774 377	307 164	<u>5 7</u>
Eng. Constr & Corr.	Svcs Total				6.993.688	450.05%	2 271 300	101,101	- 14
Finance	1215	COST ALLOCATIONS 00	000948	2	260,026	34.65%	90,09	1,135,095	ρic
-	1960	DELOITTE HASKINS & SELLS	986000	c1	0	34.65%	0	neo'et	210
		GEN ACCTG - CORP ACCTG DIR ST	000914	5	0	34.65%	0		ole
		ACCOUNTS PAYABLE - DISBURSE	£06000	c2	0	1.88%	0		ol ⊂
		ACCOUNTS PAYABLE - CASH CON	000916	c1	0	34.65%	0) c
		BUDGETING DEPT GENERAL EXP	061200	c1	0	34.65%	0) c
		QUALITY, PLANNING & ANALYSIS((060003	5	0	34.65%	0	0	0
		TAX DEPARTMENT - TAX ACCOUN	000934	5	0	34.65%	0	0	o
	_[COMPIROLLER'S STAFF (2) (now	006000M	5	0	34.65%	0	0	0
	Manual	Casuany Program - FPL Group	Manual	5	6,999	34.65%	2,425	1,213	(6)
		COULD COME INCLIDANCE Manual	Manual	3 0	0 0	34.65%	0	0	01
		GROUP FINICIARY	Manual	2 2	240	04:00%	120	909	o l
	MRRR	GEN ACCTG - ACGGENANCIAL ACC	Mariue Donoo	2 2	ape	34.00%	203	102	ल
		GEN ACCTG - CORP/REG/ASSET/A OC	000055	3 5	985 000	34.55%	00000	0	οTo
Finance Total			20000	2	1 197 343	486 98%	322,032	161,016	مان
General Counsel 10021	10021	MANAGEMENT & ADMINISTRATIVE	005301	2	2,918,570	34.65%	1 011 285	507,440 506 843	o le
	10025	FPL GRP SUP / COR REC, DOCFILE	005319	5	0	34.65%	0	No.coc	vI c
		FPL GRP SUP / DIRECTORS FEES	005321	2	0	34.65%	0		<u> </u>
		FPL GRP SUP / FPL GROUP SUPPO	PC005370	در	0	34.65%	0		10
			005345	5	0	34.65%	0	0	ĪĊ.
		FPL GRP SUP / GC REGULATORY	005340	5	0	34.65%	0	0	<u></u>
			28620	5	0	34.65%	0	0	6
_			o t cost	<u>.</u>	_	34,65%	7 0	0	_

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 147 Attachment No. 1 Page 2 of 5

FPL
Application of Cost Drivers
For the period Jan-June 2011

			Yr/Mth Data 2011 Fetimate as of hilv 2010		
11	BASA Dscpt	Loc/Sec Driver	Cost Pool Affiliate Driver %	Affiliate Amount	Jan to June - one half of Total
10025	FPL GRP SUP / GC-COMMERCIAL	_	0	34.65%	0 0
	FPL GRP SUP / GC-LABOR&EMPLO	_	0	34.65%	0
	FPL GRP SUP / GC-LITIGATION-GO	\neg	0	34.65%	0
	FPL GRP SUP / GC-LITIGATION-JB	_	0	34.65%	0
	FPL GRP SUP / GC-RE, LND USE, EN	005360 c1	0	34.65%	0 0
	FPL GRP SUP / GC-SUPPORT SERV	_	0		ı
	COLORPORALE CORPORALE	_	4,614,273		1,598,846 799,423
1	FFE ONE SOFT CONTINUES AN	_	707/0001		326,622
Himan Decumed 10	10037 Componention IID Consider	PA 5000	CO1 (014/8		
	P. P.	000050 0000530		33 20%	
172	٠ ۲		284 662	33 20%	04 764
01177	FMLA	002310	0	33.29%	
01419	ealth Center		000 086	12.00%	117 600
01420			000'566	39 70%	
01439	Administration		0	33.29%	
01444	Group University Administration	061800	1,922.271		639.924
01539	FPL Group Benefits Administration		1,837,276		
01541	LFO Health Center		286,000		21,450 10,725
01589	Workforce Planning		276,602		
01591			1,449,799		
01592	Wellness Operations		221,189		73,634 36,817
01593		002415 04	358,429		
	orate Safety		0	33.29%	
01597			499,717		
01611	Recruting Administration	002544 04	759,269		252,761 126,380
10028			1,852,932		
10030	gram		600,940		
10034	Employee Kelations	003403	228,837	33.29%	75,180
	ਬ :	002403	204,022		
	Employee Kelallons - IM Employe Kel	002404	357,983		117,508
	Employee Relations - Fill Emply New Fundovee Relations - HR Fund Relations		00,500	33 20%	
		002420	637.484		310 730
10039	9		929,426		
10364	2	002535	007 640	33 30%	302,452
12168	Į.	Ī	239.000		
12348	Drug Testing & Pre-employment Screi	002510	186,000	33.29%	61.919
12350	FPL Well Program	002320 hr5	868.698		
12358	MAP	002320	0		
13394	l		0	33.29%	0
13397	y Benefit F		710,500		236,525 118,263
13405			1,084,988		361,193
13418	Jan		0	33.29%	
01694	_	002520 c4	0	33.29%	0
IBA 64736	A.S		0	33.29%	
10172	LPL Group Consuming	00250	026,020	33.00%	83,531 41,786
10210	Aations - HR Fran Relati	Ī	39.521		12 157
	il		0		
01594			612,481	34.65%	212.225 106.112
-		002526 c4	70,148	:	
01814	FPLG Comp and RELO Admin		49,793		
01596		002315 c1	1,687,109		584,583 292,292
Human Resources Total			22,385,283		
ı,	10040 HR SYSTEMS	004012 YK	1,955,089		
	INFRA LIFE CYCLE AND CAPACITY	005102	79,000	16.50%	
00718	COREWL	1009800 Y7	400,000		
01034	FIDED METANOR	003702	907,0UC	#.09.77	84,557 528 543
04152	ENTERPRISE SYSTEMS MANAGEN	005104	4 241 40R		007,007
-	\				50,,001

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 147 Attachment No. 1 Page 3 of 5

	For the period Jan-June 2011					Page 3 of 5		
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1982 1982 1982 1982 1982 1982 1983								
17.22 STATE ST	PA PA	PASA Donat) anticon	Deiner		torrow A stellas		later to the age half of Total
Second Column 1971	Mont 01231	ENTERPRISE SUPPORT SERVICE	1003eC	X2],	1	07 002	5 (2) 5
BACKERSHING STATES AND CONTROL OF THE STATES AND STAT	04268	SAD INEDASTOLICTI DE SUBBOD	1004018	2 2	1 048 581	41 40%	A20,100	2,10,0
MARCHINE OR CONTINUE OR CONT	01271	RI ACKRERRY	003702	<u> </u>	65,000	24 RO%	16 120	O &
DESTRUCTOR SOFTWARE 003701	01284	ARCHITECTURE And PLANNING	006801	<u> </u>	727.591	8.60%	62.573	31.2
MAYERINGE SOFTWREE 003701 XF 3,246 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11144, 35,70 11444, 35,	01285	DESKTOP SVCS And CONTRACT	A003701	XF	220.824	9.80%	21641	108
DIFFERENCES SIVE DISTRICT STATE 01286	MAINFRAME SOFTWARE	00370	X4	3.245.613	1.10%	35.702	17.8	
First Princips Style Storic Not Storic	01287	OPERATIONS SOFTWARE	003701	×	0	%08'6	0	
Tichanua, Services Sw 200701 MT 1964,044 19874 19874 1943,15 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1943,16 1964,041,8 1964		ENTERPRISE SW	003701	XS1	3,807,445	19.50%	742,452	371.2
TECHNICAL SERVICES SWY		ORACLE SW	003701	×	892.076	%08.6	87.423	43.7
OFFICIATIONS SENT TELCOME GOVERN SECURET 0.00% 9.0% 9.17FT OFFICIATIONS SENT TELCOME GOVERN SECURET 0.00% 9.00% 9.17FT OFFICIATIONS SENT TELCOME GOVERN SECURET 0.00% 9.00% 9.00% MARKEDORE SAPPORT SECURET 0.00% 0.00% 0.00% 0.00% MARKEDORE SAPPORT SECURET 0.00% 0.00% 0.00% 0.00% 0.00% MARKEDORE SAPPORT SECURET 0.00% 0.00% 0.00% 0.00% 0.00% DATA CENTER MARKEDORE SAPPORT 0.00% 0.00% 0.00% 0.00% 0.00% DATA CENTER MARKEDORE SAPPORT 0.00% 0.00% 0.00% 0.00% 0.00% DATA CENTER MARKEDORE SAPPORT 0.00% 0.00% 0.00% 0.00% 0.00% DATA CENTER MARKEDORE SAPPORT 0.00% 0.00% 0.00% 0.00% 0.00% DATA CENTER MARKEDORE SAPPORT 0.00% 0.00% 0.00% 0.00% 0.00% <		TECHNICAL SERVICES SW	003701	į į	1 064 444	%08.6	104.316	52.1
CHERATOR SERVICES AND CONTRACTOR AND CONTRA		OPERATIONS SAW - TEL COM	003701	ХF	324 051	9.80%	31 757	15.8
Victoriory Vic		CLIENT SERVICES SW	003704	ĽX.	7.076	9.80%	693	
MICHORAGE STREAM CENTER (CORREST) MICHORAGE STREAM CENTER (MICHORAGE	OPERATIONS SOFTWARE (see hel	1003201	ΧĽ		9.80%	C		
SECURITY SCHOOL STATE ST		MICEOCOET CIA/ro for nor fabion)	003204	Z 2		9,00.8 8,00.8	0	
MERSOFTHMER WITHERCORN VIOLATION VIO		PECCLIDITY SOFTWARDS	200	\	000 000	200.00	00 056	7 77
MERSONING MANAGEMENT MANAGE		SECURIT SOFT WARE	10000	¥!	322,303	27.00.72	00,900	9,44
MANAGEMENT OPENING STATES MANAGEMENT AND MANAGEMENT OPENING STATES MANAGEMENT AND MANAGEMENT OPENING STATES MANAGEMENT OPENING STATES		WEBSOF I WAKE WITH ECCK	10/500	=	103,106	41.40%	42,067	2,12
CHANGE WAYGERING VAIL VA		WEBSOFTWARE WITHOUT ECCR	003/01	2,	105,040	24.80%	26,050	13,0
Detachment Employer Nat		MAINFRAME SUPPORT	005101	×	966,308	1.10%	10,629	5,3
PARTICONIN HOSTING SACES Control of the processor of		CHANGE MANAGEMENT	903706	X2	474,209	27.60%	130,882	65,4
DAYL CENTER PORTIAL STATES PART 2,387 P443 15,440 14,40% 17,1869 18,50% 461,540 14,40% 17,1869 17,40% 17,1869 17,40% 17,1869 17,40% 17,1869 17,1869 17,1869 17,40% 17,1869 1		PERFORMANCE MANAGEMENT	003801	X2	0	27.60%	0	
PORTICALION MOSTINGS NAME		DATA CENTER	005101	XS1	2,397,643	19.50%	467,540	233,7
APPLICATION HOSTING SYCS DOWNOR X531 X528,089 19.55% 50.00% 319.362 11.57,089 19.55% 319.362 11.57,089 19.55% 319.362 11.57,089 19.55% 319.362 11.57,089 19.55% 19.56% 319.362 11.57,089 11.57,099 11.57	01311	PORTAL SUPPORT	004017	ΑM	415,143	41.40%	171,869	85,9
COLOR NOTES SUPPORT DOMING XZ 153,008 27,004 147,133 147,103 1	01320	APPLICATION HOSTING SVCS	005103	XS1	288,193	19.50%	56,198	28,0
TELECOMPLANING GORGO TELECOMPLANING GORGO	01321	LOTUS NOTES SUPPORT	004005	X2	533,089	27.60%	147,133	73,5
THELCOM MOPEN MORTH And EA (200800 XF 6018,007)			004116	X2	1,157,108	27.60%	319,362	159,6
HETCOMM OPER NORTH AND LAGORSTON NOT NOT NOT NOT NOT NOT NOT NOT NOT	01322	TELCOM PLANNING	908900	Ϋ́	616,903	%08'6	60,457	30,2
ENTINORY CENTER CONTROL No. 17.94.319 27.60% 147.672 147.673 147.672 147.673 147.672 147.673 147.672	01363	TELECOMM OPER NORTH And EA	4,009800	ТX	680,710	%08'6	66,710	33,3
FIGERNAT CLEAN COSTON N.F 1281234 9.80% 1129.49 100% 45.90 100.56.TICS N.F 1281234 1.00% 4.828 1.00% 4.828 1.00% 4.828 1.00% 4.828 1.00% 4.828 1.00% 1.00% 4.828 1.00% 4.828 1.00% 4.828 1.00% 1	01364	NETWORK OPERATIONS CENTER	2 003703	X2	1,734,319	27.60%	478.672	239.3
DISASTER RECOVERY COSTOR	01365	FIREBNET CLEC	003703	X	1321324	%08.6	129 490	7.79
HINCHALLENGE COSTO TST	01368	DISASTED DECOVEDY	005103	2 2	448 777	1 10%	90.0 V	40
MANAGEMENT AND NORTH ADMINISTRATION BEAVER TO A MANAGEMENT AND NORTH ADMINISTRATION BEAVER TO A MANAGEMENT AND ADMINISTRATION BEAVER TO B MANAGEMENT AND A	000	IN CHAILENCE	202704	200	7307 738	16 £0%	7434 623	0.33
SECONTINUES NEW CONTINUES NEW NEW NEW NEW NEW NEW NEW NEW NEW NEW	2 20	IM OI PILLEINGE	2000	2 3	(0(2)(61)	10,50 a	1000,101	0,00
NCHARLEMENT SYSTEMS OMDUZ YY O 0 0 0 0 0 0 0 0 0	01492	BW OPERALOR	904018	E !	769,760	41.40%	765,652	1,22,1
ISC PROCUREMENT SYSTEMS TO 000102 TY TO 000202 TY TO 000202 TY TO 000202 TY TO 000202 TY TY TY TY TY TY TY T	01260	REAL ESTATE INFO SYS	210401	<u>, </u>	0 -	8.50%	0	
DATA COMMUNICATIONS OPERATIONS OFFER AT 1655,455 980% 516,455 980%	01572	ISC PROCUREMENT SYSTEMS	004012	X.	0	1.30%	0	
FINANCIAL PANNING CONTRACTAL 10335	DATA COMMUNICATIONS OPERA	1003703	Ϋ́	6,016,927	9,80%	589,659	294,8	
SOUTH AND WEST SUPPORT 003704 XF 1655,456 9.80% 160,273	10607	FINANCIAL PLANNING	004102	77	600,521	8.60%	51,645	25,8
PROCUREMENT SYSTEMS DEVEL DOAGO 2 YM 1.310,735 41.40% 54.669 100.286 1	10999	SOUTH And WEST SUPPORT	003704	XF	1,635,436	9.80%	160,273	80,1
WORKSTATION SUPPORT MOSTOZ XZ MOSTOZ	11025	PROCUREMENT SYSTEMS DEVE	L 004012	λM	1,310,795	41.40%	542,669	271,3
CENTRAL AND NORTH SUPPORT 003703 XF 1,872,060 9,80% 183,422 DATA SECURITY OPERATIONISAD DEGNOR X2 1,314,701 27,60% 32,857 DATA SECURITY OPERATIONISAD DEGNOR X2 0,564,256 27,60% 0,974 0.0702	12174	WORKSTATION SUPPORT	003702	X2 X2	363,399	27.60%	100,298	1,05
HELP DESK DATA SECURITY OPERATIONS/AD 603703 X2 1,314,701 27,60% 362,867 DATA SECURITY OPERATIONS/AD 606100 X2 2,564,256 27,60% 704,974 MORKSTATION BREACKIESS ADM 606100 X2 865,146 9,80% 94,584 DOCUMENT SERVICES Ox4116 Y3 802,618 90,00% 94,584 DOCUMENT SERVICES Ox4116 Y3 802,618 20,00% 94,584 DOCUMENT SERVICES Ox4116 Y3 802,618 20,00% 45,108 MANAGEMENT And ADMINISTRAT GOADT Y2 7,563,889 8,80% 45,108 MANAGEMENT And ADMINISTRAT GOADT Y2 23,091 16,50% 3,810 MANAGEMENT And ADMINISTRAT GOADT Y2 808,130 8,80% 69,489 MANAGEMENT And ADMINISTRAT GOADT Y2 808,130 16,50% 3,810 MANAGEMENT AND ADMINISTRAT GOADT Y2 808,130 16,50% 24,80% 69,489 MANAGEMENT AND ADMINISTRAT GOADT Y2 808,130 16,50% 24,80% 214,588 LELULAR SERVICES Oxford YR 674,804 27,60% 19,50% 60,982 LELULAR SERVICES Oxford YR 26,18,249 41,40% 41,00% 1,083,955 LELULAR SERVICES Oxford YK 25,13 31,80% 8,018 HR SWAMAINTENANCE Oxford YK 25,13 31,80% 4,00% 4,00% LELULAR SWAMAINTENANCE Oxford YK 25,13 31,80% 4,00% 4,00% LELULAR SWAMAINTENANCE Oxford YK 25,13 31,80% 4,00% LELULAR SWAMAINTENANCE Oxford YK 25,13 31,80% 4,00% LELULAR SWAMAINTENANCE Oxford YK 25,13 31,80% 4,00% 4,00% LELULAR SWAMAINTENANCE Oxford XK XK XK XK XK XK XK X	l	CENTRAL AND NORTH SUPPORT	003705	Ϋ́	1.872.060	9.80%	183.462	7.18
DATA SECURITY OPERATIONISAD D60100 X2 2,554,255 27,60% 704,974 IMS DATA SECURITY OPERATIONISAD D60100 X2 2,554,255 0 27,60% 704,974 IMS DATA SECURITY ACCESS ADM D60100 X5 965,146 965,146 96,80% 94,584 DOCUMENT SERVICES 004116 Y2 323,899 24,80% 650,484 MANAGEMENT And ADMINISTRATI 002700 Y2 7,563,888 8,80% 650,484 MANAGEMENT And ADMINISTRATI 004010 Y5 1,70,66 23,091 1,6,50% 4,5196 MANAGEMENT And ADMINISTRATI 004017 Y5 1,70,66 24,80% 663,484 4,5196 MGMT & ADMINISTRATI 004017 Y5 1,70,66 24,80% 664,89 663,484 MGMT & ADMINISTRATI 004018 YY 604,80 1,80% 64,89 664,89 MGMT & ADMINISTRATIO 004018 YY 604,80 X1,80% 664,89 664,89 SAP UJCGANDE TO ERP 2005 004018 YY 61,804 27,60% 614,80% 69,89 FECILLULAR SERVICES </td <td></td> <td>HELP DESK</td> <td>003703</td> <td>X2</td> <td>1.314.701</td> <td>27.60%</td> <td>362,857</td> <td>181 4</td>		HELP DESK	003703	X2	1.314.701	27.60%	362,857	181 4
INST DATA SECURITY ACCESS ADM 600100 X2		DATA SECURITY OPERATIONS/A	000000	X2	2.554.255	27 60%	704.974	352 4
MORKSTATION BREAKFIX MANAGEMENT And ADMINISTRATION OX3702 XF 965.146 9.60% 94.584		IMS DATA SECURITY ACCESS AD	MD60100	×	0	27 60%	C	100
DOCUMENT SERVICES DOG116 Y3 802,618 20.00% 160,524 MANAGEMENT And ADMINISTRATI GOSTOO Y2 323,899 24,80% 80,327 DOCUMENT SERVICES DOG100 Y5 273,819 8.60% 650,494 DOG100 Y5 273,916 16,50% 45,196 DOG101 Y5 23,091 16,50% 45,196 MANAGEMENT And ADMINISTRATIQ GO4017 Y2 20,091 16,50% 60,499 HA APPLICATION SUPPORT DOG400 Y7 806,130 8,80% 60,499 HA APPLICATION SUPPORT DOG401 Y7 806,130 8,80% 60,499 HA APPLICATION SUPPORT DOG401 Y7 806,130 8,180% 534,342 DISTRIBUTED TECHNICAL SERVICES DOG401 Y8 2,740,214 19,50% 57,174 DISTRIBUTED TECHNICAL SERVICES DOG402 Y8 2,740,214 19,50% 60,392 T180 DESKTOP QUALITY ASSURANCE DOG402 YK 2,618,249 41,40% 1,083,955 RECELLULAR SERVICES DOG402 YK 2,618,249 41,40% 41,40% 40,808 RECELLULAR SERVICES DOG402 YK 2,618,249 41,40%		WORKSTATION BREAK/FIX	003702	×Ε	965 146	9 80%	94 584	47.0
MANAGEMENT And ADMINISTRATE GO3700 Y2 323.899 24.80% 80.327 MANAGEMENT And ADMINISTRATE GO3700 Y7 7,563,888 8.60% 650,494 Code		DOCHMENT SERVICES	004116	<u>د</u> کا	802 618	20.00%	160.524	20 DB
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USI MIBUTED ECHNICAL SERVICIOSON 25,740,214 19,50% 55,4542	2 3	SAP UPGRADE TO ERP 2005	004018	2 3	159,160	1.30%	4/1.	3,5
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	01723	HR SW MAINTENANCE	003701	ΥK	25,213	31.80%	8,018	4,0

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 147 Attachment No. 1

Pack Death Pack Death Pack of 15	FPL Application of Cost Drivers					Attachment No. 1		
Michael Andreward Michael Michael Michael Andreward Mich	For the period Jan-June 2011		ľ			Page 4 of 5		
PROSEDIO PROPRETED PROPRETED PROPRETED PROSEDIO PROSEDIO PROPRETED PROSEDIO				2000				
FOOD SIPPOPER MANAGEMENT	44	RASA Demi	Joseph Land	Driver	late as of July 2010	A AGE CAN		
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NUCE Executive Number CT 816.879 34.859, NUCE Executive Number CT 12.97.705 50.00% NUCE Executive Number CT 12.97.705 50.00% NUCE Executive Number CT 12.97.705 50.00% NUCE Executive Number CT 12.97.705 100.00% NUCE Executive NUMBER Total			!	67.511.701	1521.80%	11 670 838	5 825 A10	
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NUC Executive 100% Allocation Manual C11 C129, T19 C10, C10, C10, C10, C10, C10, C10, C10,	NUC Executive Manual		Manual	611	12 167 705	50.00%	6.083.853	
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Compressive colored Excess Compressive colored Compressive c		CINVINCINITAL SERVICES - AUN	019790	83	ń.	34.28%	٥	
ENVIRONMENTAL SERVICES - NALI JOSEPS CASA CAS		ENVIRONMENTAL SERVICES - AIR	/19290	eg:	0	34.28%	٥	
ENVINOUMENTAL SERVICES - NAT 100000000000000000000000000000000000		ENVIRONMENTAL SERVICES - AU	062615	සි	0	34.28%	٥	
ENVIRONMENTAL SERVICES - VAN JOSZ42 CASA	ENVIRONMENTAL SERVICES - NAT	062613	ec3	0	34.28%	٥		
ENVIRONMENTAL SERVICES - 15 H 062614 cisa 0 0 34 28%		ENVIRONMENTAL SERVICES - SEC	029290	esa	0	34.28%	0	
ENVIRONMENTAL SERVICES - SIGN 624 62		ENVIRONMENTAL SERVICES - STR	062614	eg.	0	34.28%	0	
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ENVIRONMENTAL SERVICES - VIA JOSEGA 24,28%		ENVIRONMENTAL SERVICES - SUF	062622	eg;	0	34.28%	0	
Autreaticapital AMF Loading (2005 D Manual Casa		ENVIRONMENTAL SERVICES - WAS	062623	63 23	0	34.28%	0	
AICHARATIONS COUNTINGS AICHARAN AICHARA AICHARA		Legal	₹:	C3a	3,390,504	34 28%	1,162,265	581,13
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BUSINESS CONTINUITY 0002426 C20a 1.238,429 1.02.578,		П	Ī	200	000,441,7	04:00 %	450,055	198,31
Director AIRCRAFT Additional Manual CTC 11,937 683 782,78% 782	01699		002426	200	1 238 420	34 28%	003 404	00 000
ONGOING ACTIVITIES (1) MOOOTOO c1 55,344,866 34,65% Director's & Officere Personal Excess Liab Manual c1 14,520 34,65% Affiliate Officere Personal Excess Liab Manual c1 14,520 34,65% Affiliate Officere Personal Excess Liab Manual c1 1,800 34,65% Affiliate Officere Personal Excess Liab Manual c1 1,800 3,600 50,00% Affiliate Officere Personal Excess Liab Manual c1 1,800 2,600 24,30% ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - Corp. Deve MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - CORP. DEVE MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - CORP. DEVE MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - CORP. DEVE MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - CORP. DEVE MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - CORP. DEVE MODOTO c1 0,000 1,000 ONGOING ACTIVITIES - ONGOING c1 0,000 0,000 0,000 ONGOING ACTIVITIES - ONGOING c1 0,000 0,000 ONGOING ACTIVITIES - ONGOING c1 0,000 0,000 ONGOING ACTIVITI	All Non Direct		Manual	100	0	100.00%	000,424	07,212
Director's & Officiories Personal Excess Manual C1	Strategy Pol Bus Proc Total				11 037 683	702.707	2 246 755	1000
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Affiliate Officer Personal Excess Liab Manual	Maoual	Director's & Officers Personal Excess	Manual	1 2	000,140,000	04:00 X	08607181	8,088,9
Affiliate Officer Personal Excess Liab Manual C12 1,980 50,00% 50		Affiliate Officer Personal Excess Lish	Manual	2 2	0 94 600	24.6597	0	
Authorities Office Personal Excess Lab Manual C17 1,900 2,900		Affiliate Officer Demonal Excess Liab	Manual	7	020'41	34.00%	5,037	2,516
ODE OTHER DESTRUCTIONS All DESTRUCTIONS CT 1,300 44,500 ANAL VST MEETINGS CCOMPENSATION (PERP) CCOMPENSATION (PERP) CCOMPENSATION (PERP) 34,65% COMPENSATION (PERP) COMPENSATION (PERP) CCOMPENSATION (PERP) CCOMPENSATION (PERP) 34,65% GEN ACCTG - BENEFIT ACCOUNTI (000907) CT 1,774,843 34,65% GEN ACCTG - BENEFIT ACCOUNTI (000907) CT 250,000 34,65% GEN ACCTG - BENEFIT ACCOUNTI (000907) CT 250,000 34,65% GEN ACCTG - BENEFIT ACCOUNTI (000907) CT 250,000 34,65% GEN ACCTG - INTERNAL CONTROL (000902) CT 250,000 34,65% RESTEARCH GOODOG CT 54,46,399 34,65% INVESTOR RELATIONS All CT 54,46,399 34,65% ANAL OTHER ANAL OTHER All GSW 34,65% ANAL OTHER All CT 229,514 34,65% ANAL OTHER All CT 234,65% 34,65% ANAL OTHER All CT 234,65		Affiliate Officer Personal Excess Liab	Monus	- 5	2,900	20.00%	1,880	66
100	MOOOOOD	ONGOING ACTIVITIES - Com Dave	MOOOLO	2 5	006.1	44.30%	//8	436
1656 Employee Community Involvement All c1 c5,000 c2,000 c3,000 Executive Total		2000	2	55 385 336	200.007	40 404 004		
COMPENSATION (PERP) COMPENSATION (PERP)			All	2	55,500,520	24 650	19,104,004	9,592,442
COMPENSATION (PERP) 600647 cf 1,774,643 34,65% GEN ACCIG - BENEFIT ACCOUNTI (000607) cf 1,774,643 34,65% GEN ACCIG - BENEFIT ACCOUNTI (000604) cf 250,000 34,65% REN ACCIG - INTERNAL CONTROL(000904) cf 250,000 34,65% REN ACCIG - INTERNAL CONTROL(000904) cf 2,339,403 34,65% FINANCIA RELATIONS cf 2,339,403 34,65% INVESTOR RELATIONS All cf 229,514 34,65% ANAL YST MEETINGS All cf 20,408 34,65% ANAL YST MEETING All cf 23,4727 34,65% ANAL YST MEETING All cf 23,4727 34,65% ANAL YST MEETING				5	65.400	34.65%	22 661	55,11
GEN ACCTG - BENEFIT ACCOUNTI 000907 ct 0 34.65% GEN ACCTG - INTERNAL CONTROLI 000904 ct 250,000 34.65% RESEARCH cc/sc/sc/sc/sc/sc/sc/sc/sc/sc/sc/sc/sc/s		COMPENSATION (PERP)	000947	5	1,774,843	34.65%	614 983	307.49
GEN ACCTG - INTERNAL CONTROL GOOG9A c1 250,000 34.65% FRESEARCH 1000983 ct 5,626.824 34.65% FINALUAL REPORTING 1000982 ct 5,626.824 34.65% TAX DEPARTMENT - GROUP TAX 060000 ct 5,626.824 34.65% INVESTOR RELATIONS All ct 561.000 34.65% ANALVST MEETINGS All ct 229,514 34.65% ANALUAL MEETING All ct 161,832 34.65% ANNUAL MEETING All ct 20,408 34.65% PARROLL All ct 234,727 34.65% INVESTOR TARGETING All ct 234,727 34.65% INVESTOR TARGETING All ct 573,851 34.65% INVESTOR TARGETING All ct 315,327 34.65% INVESTOR TARGETING All ct 315,327 34.65% RINFORMATION SERVICES All ct 1,987,596 34.65% <		GEN ACCTG - BENEFIT ACCOUNTI	206000	2	0	34.65%	0	
RESEARCH D00983 c1 5,626,824 34,65% FINANCIAL REPORTING 000982 c1 2,339,403 34,65% INVESTOR RELATIONS All c1 2,339,403 34,65% INVESTOR RELATIONS All c1 5641,009 34,65% ANALYST MEETINGS All c1 229,514 34,65% ANALYST MEETING All c1 31,637 34,65% ANALUAL MEETING All c1 20,408 34,65% ANNUAL MEETING All c1 234,727 34,65% PAYROLL All c1 573,861 34,65% PAYROLL All c1 573,861 34,65% INFORMATION SERVICES All c1 315,32 34,65% RISK MANAGEMENT PROGRAM Mo66200 c1 1,967,596 34,65% COMPTROLLER'S STAFF (Group S) MO00900 c1 1,487,363 34,65%		GEN ACCTG - INTERNAL CONTROI	P06000	c1	250,000	34.65%	86.625	43.31
FINANCIAL REPORTING 2339,403 34,65% INVESTOR PARTINGS ct 5,464,999 34,65% INVESTOR RELATINGS Ali ct 5,464,999 34,65% ANALYST MEETINGS Ali ct 229,514 34,65% ALL OTHER Ali ct 229,514 34,65% TRANS AGENT - GEN EXP Ali ct 20,408 34,65% TRANS AGENT - GEN EXP Ali ct 234,727 34,65% FAROLL Ali ct 234,727 34,65% INFORMATION SERVICES Ali ct 31,535 34,65% RISK MANAGEMENT PROGRAM M066200 ct 1,967,596 34,65% COMPTROLLER'S STAFF (Group S M000900 ct 1,497,363 24,65% Comptroller's STAFF (Group S M000900 ct 1,487,363 24,65% Comptroller's STAFF (Group S M000900 ct 1,487,45% Comptroller's STAFF (Group S M000900 ct 1		RESEARCH	586000	ct	5,626,824	34.65%	1,949,694	974.847
TAX DEPARTMENT - GROUP TAX Moscoo		FINANCIAL REPORTING	000982	c1	2,339,403	34.65%	810,603	405,30,
INVESTOR RELATIONS Ali ct 261,000 34,65% ANALYST MEETINGS Ali ct 229,514 34,65% ANALYST MEETINGS Ali ct 20,408 34,65% TRUST FUND INVESTMENT - GRP 086400 ct 20,408 34,65% TRANS AGENT - GEN EXP Ali ct 27,4727 34,65% INVESTOR Ali ct 573,951 34,65% INVESTOR Ali ct 315,132 34,65% INFORMATION SERVICES Ali ct 315,132 34,65% INFORMATION SERVICES Ali ct 1,967,596 34,65% COMPTROLLER'S STAFF (Group S M000900 ct 1,997,563 34,65%	İ	TAX DEPARTMENT - GROUP TAX	000990	5	5,464,999	34.65%	1,893,622	946.81
ANALYST MEETINGS Ali ct 229,514 34,65% ALL OTHER TRUST MENT - GRP 066400 ct 161,832 34,65% ANNUAL MEETING	١	INVESTOR RELATIONS	Αï	c1	561,000	34.65%	194,387	97.19
ALL OTHER AII		ANALYST MEETINGS	All	5	229,514	34.65%	79,527	39,763
TRUST FUND INVESTMENT - GRP 066400 ct 161,832 34,65% ANNUAL MEETING	11623		₽	c†	31,637	34.65%	10,962	5.48
ANNUAL MEETING	11745		066400	5	161,832	34.65%	56,075	28,037
TRANS AGENT - GEN EXP All c1 573,951 34,65% PAYFOLT LARGETING All c1 573,951 34,65% INFORMATION SERVICES All c1 315,132 34,65% RISK MANAGEMENT PROGRAM M066200 c1 1,967,596 34,65% COMPTROLLER'S STAFF (Group S M000900 c1 1,497,363 34,65%	12050		₹	ઇ	20,408	34.65%	7,071	3,536
PAYROLL	12051		Ail	c1	234,727	34.65%	81,333	40,666
INVESTOR TARGETING	12066	7	₹	ü	573,951	34.65%	198,874	99,437
INFORMATION SERVICES	12245	- 1	7	5	7,142	34.65%	2,475	1,237
RISK MANAGEMENT MOGSZOO C1	20100		₽.	5	315,132	34.65%	109,193	54,597
COMPLIANCE S STAFF (Group S)M000900 61 1,497,363 34,65%	M10306	- 10	M066200	5	1,967,596	34.65%	681,772	340,886
	i jmiluses	ח	MOODE	<u>ច</u>	1,487,363	34.65%	518,836	259,416

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 147 Attachment No. I Page 5 of 5

표							Attachment No. 1		
Application of Cost Drivers For the period Jan-June 2011	st Drivers n-June 2011						Page 5 of 5		
					Yr/Mth	Data			
					2011 Estimate as of July 2010	if July 2010			
Corp. Staff Group IBA	BA	BASA Dscpt	Loc/Sec	Driver	Cost Pool	Affiliate Driver %	Affiliate Amount		Jan to June - one half of Total
GRP Finance	M11750	EPARTMENT-COR	POR M000305	5		2.854,141	34.65%	096'886	494,480
	01826	GROUP FORECASTING	080740	5		337,706	34.65%	117,015	809'89
	01722		₹	5		133,195	34.65%	46,152	23,076
	01879		F	5		110,689	34.65%	38,354	14,177
GRP Finance Total	ic.					24,492,103	727.65%	8,486,514	4,243,257
H						227 305 803	7280 64%	60 316 544	74 R58 25

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FPL									
AMF by Cost Co	AMF by Cost Center By WBS by Driver	river							
For the six Mon	For the six Months Ending 12/31/2011	011							
Table									
					►Amount JUL 2011- DEC 2011				
					1	2	3	4	#
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason AMF - NEER for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
20140	FPL Corporate Finance	UCOR.00000050.02.01	Tax Department O&M	Æ.	\$ (877,047)	\$ (21,649)	\$ (11,881)	\$ (4,224)	\$ (1,941,156)
		UCOR,00000051.01.01	Trust Funds Corporate Activity	M1	\$ (62,560)	\$ (1,544)		\$ (301)	\$ (123,066)
		UCOR.00000052.01.01	Corporate Finance	¥ 4	\$ (534,223)	\$ (13,187)	\$ (7,237)	\$ (2,573)	\$ (1,050,918)
		UCOR, 00000053,01,01	Analyst Meetings	M.	\$ (27,029)		S	\$ (130)	\$ (53,170)
		UCOR,00000053.01.03	All Other	M1	\$ (4,690)			\$ (23)	\$ (9,225)
		UCOR.00000053.01.04	Annual Meeting	M1	(6) \$	0) \$	(0) \$	(0) \$	\$ (6)
		UCOR,00000053,01.05	ιĄ	M1	\$ (22,082)	\$ (545)		\$ (106)	\$ (43,440)
		UCOR.00000053.01.06	Payroll	M1	\$ (115,437)	9	4	\$ (556)	\$ (227,087)
		UCOR.00000053.01.07		M2	\$ (1,152)	\$ (28)	\$ (16)	\$ (6)	\$ (2,267)
		UCOR.00000053.01.06	Group Forecasting	Z Z	\$ (77,746)		ľ	\$ (374)	\$ (152.942)
		UCOR,00000055.02.01	NEE Controller's Staff O&M	M1	\$ (132,543)	\$ (3,272)	Ļ	\$ (638)	\$ (260,737)
		UCOR.00000056.01.01	SOX Internal Controls O&M	M1	\$ (144,793)			\$ (697)	\$ (284,835)
		UCOR,00000058,01.01	NEE Financial Reporting O&M	M1	\$ (431,675)			\$ (2.079)	\$ (849,185)
		UCOR.00000060.01.01	Accounting Policy O&M	M1	\$ (853,690)	<u>"</u>	<u>~</u>	\$ (4,112)	\$ (1,679,369)
		UCOR.00000061.01.01	Income Tax Controller O&M	M1	\$ (46,939)	\$ (1,159)	\$ (636)	\$ (226)	\$ (92,339)
		LICOR 00000062 01 09	Figurian Liability Amortizations	Z	(a) *			9	\$ (134,698)
		UCOR 00000062.01.13	Other Liability Amortizations	¥	\$ (13,213)	\$ (326)	\$ (179)	\$ (64)	\$ (55,309)
		UCOR,00000062,01.14	Risk Mngmt Programs - AMF	M1	\$ (140,031)	\$ (3,374)	\$	\$ (843)	\$ (275,844)
		UCOR.00000072.01.01	Corp Finance AMF True Up	T.U	\$ 97,516	\$ 11,629	\$ 580	\$ (2,619)	\$ (107,106)
		UCOR,000000073.01.01	Corp Finance Admin	M1					\$ (26,580)
20141	FPL Utility Finance	UCOR,00000101,01,01	FPL Accounting O&M	Z	\$ (104,038)	\$ (2,568)	\$ (1,409)	\$ (501)	\$ (204,662)
		UCOR.00000102.01.03	Cost Allocations	M1	\$ (163,335)		€ >	\$ (787)	\$ (321,310)
		UCOR,00000120,01.01	FPL Finance AMF True Up	TÜ	\$ 44,624	\$ 1,638	\$ 562	\$ (863,281)	\$ 816,457
		UCOR,00000123,01,01	FPL ACG Asst Controller-Base	×					\$(1)
20142	Human Resources	UHRS.00000001.03.05	Zero Today	E!	\$ (4,747)	\$ (106)		\$ (14)	\$ (10,118)
		UHRS.00000002.01.02	Long-Term Inc Programs		\$ (43,306)			\$ (159)	\$ (1,546,906)
		UHRS.0000003.01.01	Pro construction of the co		(100'9/1) (100'9/1)	\$ (2,392)		\$ (300)	\$ (227,959)
		UHRS 00000003 01.06	Workforce Planning	Ξ	\$ (56,113)		\$ (2 151)	\$ (161)	\$ (119.593)
		UHRS.00000003.01.07	EEO & Diversity	H	\$ (78,140)		Ļ	\$ (225)	\$ (166,540)
		UHRS.00000003.02.03	Safety Operations	7	\$ (90,808)			\$ (261)	\$ (193,540)
		UHRS.00000003.02.04	Workers' Comp Ops	Ŧ	\$ (51,214)			\$ (147)	\$ (109,154)
		UHRS.00000003.03.01		Ŧ	\$ (149,982)			\$ (431)	\$ (319,657)
		UHRS.000000003.03.03	NEE Comp & Relo Admin	i	\$ (51,128)	\$ (1,143)	\$ (1,960)	\$ (152)	\$ (108,969)
		UHRS 00000003 03 05	HR Annual Incentive	Ē	(0) \$		l		\$ (1)
		UHRS.00000003.04.01		H1	\$ (150,013)	\$ (3,355)	\$ (5,751)	\$ (431)	\$ (319

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AMF by Cost Co	AMF by Cost Center By WBS by Driver	ńver							
For the six Mon	For the six Months Ending 12/31/ 2011	1011							
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Table									
					Amount JUL 2011- DEC 2011				
					-	2	8	4	#
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
		UHRS.00000003.04.04	HR Projects	F	\$ (89 686)	(9006)	1867 6/3	(030)	6 (101 140)
		UHRS.00000003.04.05	Talent Mgmt	Ė	\$ (51,526)	\$ (1.152)	\$ (1.975)	\$ (148)	4 (191, 149) 4 (109,849)
		UHRS.00000003.04.08	Employee Engagement	Ξ	\$ (6,675)	\$ (149)		\$ (19)	\$ (14.226)
		UHRS.00000003.05.01	Payroll	H	\$ (149,841)	\$ (3,351)	\$ (5.745)	\$ (431)	\$ (319,359)
		UHRS.00000003.05.02	Cost & Performance	H1	\$ (304,071)	\$ (6,800)		\$ (874)	\$ (648.070)
		UHRS.00000003.05.03	Benefits Admin	H1	\$ (217,661)			\$ (626)	\$ (463,903)
		UHRS.00000003.05.04	Employee Services	Ŧ	\$ (184,108)	\$ (4,117)	(650'2) \$	\$ (529)	\$ (392,392)
		UHRS.00000003.05.05	Health & Well-being	Ξ	\$ (34,294)	\$ (767)	\$ (1,315)	(66) \$	\$ (73,092)
		UHRS.00000003.06.01	Nuclear Employee Relations	Z	\$ (118,988)				\$ (197,779)
		UHRS.00000003.07.01	FPL Empl Kel-shared	Ŧ	\$ (141,336)	\$ (3,161)	\$ (5,419)	\$ (406)	\$ (301,231)
		UHKS,00000003.07.06	Matrix cmpl Kel	1	\$ (16,063)	\$ (359)	\$ (616)	\$ (46)	\$ (34,234)
		HER 0000000 01.01	Limin Becomes AME Territor	Ē	\$ 17,944	\$ 401	\$ 688	\$ 52	\$ 38,245
20144	General Cornsel	LII AW 00000002.01.01	Doe Files and Com Become	2	\$ (410,833)	\$ 29,558	\$ 11 454	\$ (2,518)	\$ 372,329
	Scinco in scinco	III AW 00000003 01 01	Directors face & Boneffe	M .	\$ (45,940)	\$ (1,134)	\$ (622)	\$ (221)	\$ (90,373)
		III AW 00000003 03 04	Diecessor Delicino	¥.	\$ (24,095)	4 (5,54b)	\$ (3,044)	\$ (1,082)	\$ (442,017)
		ULAW,00000003.04.01	Law-Com Sec & Bens	2 2	\$ (57.287)	\$ (1,350)	\$ (/41)	\$ (263)	\$ (107,616)
		ULAW 00000003 05.01	Nuc Lab Emp SS	2	\$ (79.063)	(4/074)	6 (4 082)	(200)	\$ (112,093)
		ULAW.00000003.06.01	Law - Admn	M	\$ (21,161)	\$ (522)	\$ (287)	\$ (102)	\$ (41,627)
		ULAW 00000003.08.01	Law - Litigation	×	\$ (2.457)	\$ (61)	\$ (33)	\$ (12)	\$ (4 834)
		ULAW.000000004.01.01	Law - Admn	M1	\$ (107,115)	\$ (2,644)	\$ (1,451)	\$ (516)	\$ (210,715)
		ULAW.000000025.01.01	General Counsel AMF True Up	17	\$ (132,048)	\$ (156)	\$ (2,041)	\$ (1,511)	\$ 135,756
20146	Intomation Management	UIMS.00000001.01.01	IMCT Management and Admin - Base O&M	Y2	\$ (34,156)	\$ (1,619)	\$ (736)		\$ (110,712)
		UIMS.00000002.01.01	WorkStation Support - Base O&M	X2	\$ (36,699)	\$ (1,740)	\$ (791)		\$ (114.841)
		UIMS.00000003.01.01	Asset Management Support	ZX.	\$ (49,903)	\$ (2,366)	\$ (1 076)		\$ (156,162)
		UIMS.00000004.01.01	Client System Engineering - Base O&M	ZX.	\$ (142,777)	\$ (6,770)	\$ (3.077)		\$ (446,792)
		IIIMS DODODOS 01.01	Plancham Chames Dans Other	ż S	\$ (41,610)	\$ (7,452)	\$ (4,347)		\$ (551,481)
		11MS 0000007 01 04	Callular Services - D&M Bees	22 52	\$ (10,656)	\$ (505)	\$ (230)		\$ (34,545)
		HMS 00000000 04 04	Cher Network Of M Dase	**	\$ (25,207)	\$ (1,103)	(L00)		\$ (72,808)
		LIMS DODODOOG 01 01	Change Management - Bose ORM	\$ \$	\$ (204,112)	\$ (36,557)	\$ (21,325)		\$ (2,705,245)
		UMS 00000010 01 01	Network Operations Center - O&M Base	2 5	\$ (01,047)	\$ (2,034)	(010,1)		\$ (191,035)
		UIMS 00000011 01 01	Fibernet Non Alloc Circuits - Rase O&M	2 5	(00 200)	\$ (13,040)	\$ (30,364)		\$ (861,022)
		UIMS.00000012.01.01	Data Communications Opns - O&M Base	×	\$ (270,121)	\$ (48,380)	\$ (28 222)		\$ (3.580.442)
		UIMS.00000013.01.01	Help Desk Operations - Base O&M	×	\$ (171 444)	\$ (8 129)	\$ (3.695)		¢ /536 504)
		UIMS.00000015.01.01	South and West Support - Base O&M	\\	\$ (71,207)	\$ (12.753)	\$ 7.440		4 (330,301)
		UIMS.00000016.01.01	Central and North Support - Base O&M	×	\$ (69,293)	\$ (12,133)	¢ (7 240)		9 (945,733)
		UIMS.00000017.01.01	Telcom Planning - Base O&M	, b	\$ (40,231)	\$ (7.205)	\$ (4.203)		\$ (533,006)
		UIMS.00000021.01.01	Telecomm Project Support - Base O&M	¥	\$ (23,815)	\$ (4,265)	\$ (2,488)		\$ (315 640)
		UIMS.00000023.01.01		Y2	\$ (815)		\$ (18)		\$ (2,642)
		UIMS.00000024.01.01	IM Security Opns-Data Security-Base O&M	Ş.	\$ (195,707)	\$ (9,279)	\$ (4,218)		\$ (612,427)

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For the six Mon	For the six Months Ending 12/31/ 2011								
Table									
					*Amount JUL 2011- DEC 2011				
					1	2	3	4	*
Resp. cost cutr	WBS-Reporting WBS	WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
	UIMS.00000024.03.01	1.03.01	IM Security Opns-Access Admin -Base O&M	X	\$ (112,327)	\$ (5,326)	\$ (2,421)		\$ (351,507)
	UIMS.0000024.04.01	1.04.01	IM Security Ops-Compl Supt - Base O&M	X	\$ (59,078)	\$ (2,801)			\$ (184,874)
	UIMS.0000025.01.01	5.01.01	IM VP Management and Admin - Base O&M	۲۷	\$ (31,579)	\$ (5,656)	_		\$ (430,792)
	UIMS: 00000027.01.01	7.01.01		* 3	\$ (8,444)	\$ (1,512)	\$ (882)		\$ (111,916)
	UIMS,00000028,01,01	10.10	Maintrame Sortware - Base OkiM	*	(19,665)	(69)	(36)		€ (4 £07)
	UTIMIS DODOGOS OF THE	0.00	Coffeen Maint Enternies Does OSM	.××	¢ (312 757)	\$ (29 585)	¥		(1 709 599)
	1184S OCCOODED 184S	0.20	Software Maintenance - Oracle - Race O.S.M.	Į,	\$ (41 193)	\$ (7.378)	1		\$ (545,958)
	11MS 00000029 05 01	10501	Software Maint-Tech Services - Base O&M	, X	\$ (44,008)	\$ (7.882)			\$ (583.271)
	UIMS.00000029.06.01	3.06.01	Software Maint-Telecom Software-Base O&M	.	\$ (11,999)	\$ (2,149)	L		\$ (159,026)
	UIMS.0000036.01.01	3,01,01	Security Software - Base O&M	X	\$ (35,796)	\$ (1,697)			\$ (112,017)
	UMS.00000043.01.01	3.01.01	ISC Software O&M - Base O&M	ΜX	\$ (634,209)	\$ (41,615)	\$		\$ (932,171)
	UIMS.00000045.01.01	5.01.01	NIS Software Maintenance - Base O&M	N					\$ (593,271)
	UIMS.0000046.01.01	5.01.01	HR Software Maintenance - O&M Base	ΥK	\$ (6,253)	\$ (240)			\$ (14,227)
	UIMS.0000048.01.01	3.01.01	Mgmt & Admin - Performance Base O&M	٨.	\$ (24,403)	\$ (4,371)			\$ (332,902)
	UIMS.0000049.01.01	9.01.01	Financial Planning - Base O&M	77	\$ (21,983)	\$ (3,937)			\$ (299,884)
	UIMS.0000050,01,01	0.01.01	Architecture and Planning - Base O&M	77	\$ (23,513)	\$ (4,211)	8		\$ (320,756)
	UIMS.0000051.01.01	1.01.01	IMSPA Management and Admin - Base O&M	YS	\$ (2,412)	\$ (228)	\$ (49)		\$ (13,608)
	UIMS.0000052.01.01	2.01.01	IMN From FPLE Charges - Base O&M	N					\$ (192,033)
	UIMS.0000054,01.01	4 01 01	IMN Admin To FPLE Charges - Base O&M	Q.					\$ 7,000
	UIMS.0000054.02.01	4.02.01	IMN JB To FPLE Charges - Base O&M	S					\$ (514,727)
	UIMS.00000054.03.01	4.03.01	IMN Dist Tech To FPLE Charges-Base O&M	N					\$ (61,954)
	UIMS.00000054.04.01	1.04.01	IMN Data Svcs To FPLE Charges-Base O&M	S					\$ (144,293)
	UIMS.0000054.05.01	4.05.01		2					\$ (62,699)
	UIMS.0000055.01.01	5.01.01	PTN NIS - Base O&M	2 2					\$ (589,683)
	11MS 00000057 01 01	7 01 01	R NIS - Base O&M	2 2					\$ (207,032)
	UIMS.0000059.01.01	9.01.01	Collaboration Svcs Admin & Pri O&M B	X	\$ (45,833)	\$ (2,173)	(986) \$		\$ (143,427)
	UMS:0000060:01.01	9,01.01	Collaboration Svcs Infra Supt - Base O&M	×	\$ (146,895)	(96'9) \$	\$ (3,166)		\$ (459,681)
	UIMS.0000061.01.01	1.01.01	COLLAB SVC CUST SUP - Base O&M	X2	\$ (72,215)	\$ (3,801)			\$ (304,061)
	UIMS.0000062.01.01	2.01.01	IMO Management and Admin - Base O&M	YS	\$ (19,639)	\$ (1,858)			\$ (110,802)
	UIMS.0000063.01.01	3.01.01	IMO Enterprise Systems Supt - Base O&M	XS	\$ (140,107)	\$ (13,253)	\$ (2,840)		\$ (765,856)
	UIMS.0000064.01.01	4.01.01	IMO Mainframe Support - Base O&M	X4	\$ (5,041)				\$ (453,245)
	UIMS.0000065.01.01	5.01.01	IMO Data Center Support - Base O&M	×S	\$ (274,792)	\$ (25,994)			\$ (1,502,074)
	UIMS,0000066,01.01	6.01.01	IMO Dist Technical Support - Base O&M	xs	\$ (234,271)	€9	₩		\$ (1,280,576)
	UIMS.0000068.01.01	8.01.01	MO Application Hosting - Base O&M	xs	\$ (39,351)	\$ (3,722)	\$ (798)		\$ (215,100)
	DIMS.0000069.01.01	9.01.01	IMO Disaster Recovery - O&M Base	×	\$ (1,998)				\$ (179,600)
	UIMS.0000081.01.01	1.01.01	DCC LN-MS-B2B-EDI CC - Base O&M	ß	\$ (77,470)		\$ (1,670)		\$ (242,429)
	UIMS.00000090.01.01	0.01.01	IMB Corp BU Supt - Base O&M	GB	\$ (34,636)	\$ (15,744)			\$ (107,056)
	UIMS.0000097.01.01	7.01.01	IMB HR Systems - Base O&M	WX.	\$ (338,919)	\$ (22,239) \$ (14,125)	\perp		\$ (498,149) \$ (346,404)
	UIMS.0000098.01.01	8,01,01	IMB SAD Infracture in a Bace Oath	MX X	\$ (243,404)		\$ (5,111)		\$ (357 759)
	UIMO.VVVVVIIV	10.10.0	IMD OAF IIII asuucuie - Dase Cami	AIV	7 /				1722 11 1221 A

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FPL									
AMF by Cost C	AMF by Cost Center By WBS by Driver	river							
For the six Mo	For the six Months Ending 12/31/ 2011	2011							
								:	
Table									
					PAmount JUL 2011-				
					1	2	3	4	*
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF. FPLES	AMF - OTHER	FPL
		UIMS.00000101.01.01	IMB Portal Support - Base O&M	XM	(090'86) \$	\$ (6,434)	\$ (2.059)		\$ (144,130)
		UIMS.00000102.01.01	IMB ABAP Development Supt - Base O&M	XM	\$ (349,547)	\$ (22,936)	L		\$ (513,770)
		UIMS.00000103.01.01	IMB BW Operator - Base O&M	WΧ	\$ (134,665)	\$ (8,836)	\$		\$ (197,932)
		UIMS.00000104.01.01	IMB ABAP Appl Supt - Base O&M	Æ	\$ (1,546)	\$ (101)	\$ (32)		\$ (2,272)
		UMS.00000127.01.01	Supply Chain Hist BC - Base O&M	2					\$ 47,606
		UIMS.00000162.01.01	Infra Lifecycle Server BC -HW Base Capit	YS	2000 07 4	1000/4			\$ (261,636)
		UMS 00000165 01 01	FENA Voice Ungade BC -HW Race Canital	2 5	(060'0)	\$ (293)	\$ (63)		\$ (17,465)
		UIMS.00000165.02.01	FENA Voice Upgrade BC - O&M	۸.	\$ (5,902)	\$ /1 057	& (E17)		\$ (1,/54,6/6)
		UIMS.00000167.01.01	Firewall Momt Infr BC -HW Base Capital	4.	(200'0)	(100,1)	9		\$ (80,510)
		UIMS.00000167.02.01	Firewall Mgmt infr BC - O&M	44	\$ (1.570)	\$ (281)	\$ (164)		4 (1,200,030)
		UIMS.00000168.01.01	Remote Access BC -HW Base Capital	Y2	7	4 (25)	Ì		\$ (326 634)
		UIMS.00000168,02,01	Remote Access BC - O&M	Y2	\$ (3,104)	\$ (147)	\$ (67)		\$ (10,060)
		UIMS.00000169.01.01	NERC CIP Compliance BC -HW Base Capital	٨.					\$ (180 528)
		UIMS.00000170.01.01	IMS Prov Tools EAMS BC -DEV Base Capital	Y2					\$ (1,007,403)
		UIMS.00000170.02.01	IMS Prov Tools EAMS BC - O&M	72	\$ (21,028)	\$ (997)	\$ (453)		\$ (68,160)
		UMS.00000171.01.01	Network Anomaly Detection BC -HW Base Ca	72					\$ (1,563,266)
		UIMS.00000171.02.01	Network Anomaly Detection BC - Base O&M	72	\$ (24,773)	\$ (1,175)	\$ (534)		\$ (80,298)
		LIMS DOODS SOLD	CENTA COREVAL DO LOS DAMA	≥ Ş					\$ (3,755,343)
		UIMS.00000199.01.01	Per Budget						\$ (684,215)
		UIMS.00000221,01,01	FPL IM AMF True Up	: =	\$ (655 795)	\$ (17 441)	(7 00 4)		\$ (1,398)
		UIMS.00000234.01.01	Lake City DC BC -HW Base Cap	77			1,221		\$ (8 245 320)
		UIMS.00000234.01.02	Lake City DC O&M	77	\$ (29,548)	\$ (5,292)	\$ (3,087)		\$ (415,020)
		UIMS.00000238.01.01	Small O&M Projects - Base O&M	ΩN					\$ (515,343)
•	Engineering Count	UIMS:00000256.01.01	Bus Agility with an Ent SOA Framework -D	72					\$ (520,000)
20148	& Corp Svcs	UENC.00000016.01.01		<u>£</u>	\$ (2,812)	\$ (108)	\$ (63)	\$ (8)	\$ (5,993)
		UENC.00000016.02.01		H6	\$ (30,093)	\$ (1,154)	\$ (673)	\$ (87)	\$ (64,137)
		UENC.00000016.03.01	CSE CAFE BASE OPERATIONS	He	\$ (16,756)	\$ (642)	(928) \$	\$ (48)	\$ (35,711)
		UENC.00000016.04.01	LFO CAFE BASE OPERATIONS	£	\$ (17,631)	\$ (676)	\$ (394)	\$ (51)	\$ (37,578)
		UENC.0000016.05.01		¥	\$ (32,301)	\$ (1,238)	\$ (722)	\$ (93)	\$ (68,844)
		UENC.00000016.06.01	PTN CAFE BASE OPERATIONS	9	\$ 1,302	\$ 20	\$ 29	\$4	\$ 2,775
		UENC.00000016.07.01	PSL CAFE BASE OPERATIONS	94	\$ 5,925	\$ 227	\$ 133	\$ 17	\$ 12,627
		UENC.0000016.08.01		9	\$ (433)	\$ (17)	\$ (10)	\$ (1)	\$ (923)
		UENC COCCOST 19 01	CSE CAPE SITE REQUESTED WORK	9H	\$ (1,024)	\$ (38)	\$ (23)	\$ (3)	\$ (2,183)
		UENC.0000016 10.01	CIET SHOP SITE BEO MORK	91	\$ (482)	\$ (18)	\$ (11)	\$(1)	\$ (1,027)
		LIENC 0000016.11.01		£	\$ (1,7/5)	\$ (68)	\$ (40)	\$	\$ (3,782)
		UENC 00000016 13.01	PIN CAFE SITE REQUESTED WORK	2 4	\$ (548)	\$ (25)	\$ (14)	\$ (2)	\$ (1,380)
		UENC.00000016.14.01	PSL CAFE SITE REQUESTED WORK	PH He	\$ 6 637	\$ 254	\$ 148	\$ 20	\$ (1,506)
		UENC.00000016.15.01	VENDING OPERATIONS	94	\$2,774	\$ 106	\$ 62	9 4	4 5 011
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FPL									
AMF by Cost Ce	AMF by Cost Center By WBS by Driver	river							
For the six Mont	For the six Months Ending 12/31/ 2011	\$011							
Table									
					*Amount JUL 2011- DEC 2011				
					1	2	3	4	*
Resp. cost entr		WBS-Reporting WBS		WBS-Reason for Investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
		UENC.00000016.16.01	BUILDING SERVICES	H6					\$ (222,368)
	;	UENC.00000016.17.01		9H					\$ (130,689)
		UENC.00000016.18.01	INTERSITE COURIER	9	4000	1000 07 4		1000	\$ (239,781)
		HENC BOODDING 33 01	INDITER WEST SITE RED WORK	L SH	\$ (121,890)	(600'8) \$	\$ (1,651)	\$ (587)	\$ (20 204)
		UENC 00000016 34 01	IIIPITER WEST BASE OPS	2 9	\$ (26 632)	\$ (1.021)		\$ (77)	\$ (56.761)
		UENC.00000021.01.05	PROCUREMENT & LOGISTICS	M1	\$ (106,955)	\$ (2,640)	\$ (1,449)	\$ (515)	\$ (210,401)
		UENC.00000021.03.02	CORPORATE PROCUREMENT	₩.	\$ (236,102)	\$ (5,828)	\$ (3,198)	\$ (1,137)	\$ (464,456)
		UENC.00000021,03.06	CORPORATE TRAVEL SERVICES	M1	\$ (12,008)	\$ (296)	\$ (163)	\$ (58)	\$ (23,622)
		UENC.00000021.05.01	141	M1	\$ (86,652)	\$ (2,139)	\$ (1.174)	\$ (417)	\$ (170,462)
		UENC.00000021.06.01		¥ :	\$ (192,347)	\$ (4,748)	\$ (2,606)	\$ (926)	\$ (378,383)
		UENC.00000021.07.01	CORPORATE PROCUREMENT	M.	\$ (1,578)	\$ (39)	\$ (21)	\$ (8)	\$ (3,104)
		LIENC 00000043 01 01	FCCS AME Toleton		\$ 110,209	\$ 5 943	\$ 1820	\$ (246)	\$ (52.420)
20150	Strategy & Policy	UCOR.00000001.01.01	Strategy & Policy Admin	M	\$ (60)	\$ (19)			\$ (14,545)
		UCOR.00000003.01.01	Security O&M	S1	\$ (77,054)	\$ (9,654)	\$ (1,771)	\$ (29,227)	\$ (769,669)
		UCOR,00000004,02,01	Security Contractors GO	S2	\$ (27,439)	\$ (3,438)	\$ (631)	\$ (10,408)	\$ (273,471)
		UCOR,00000004.04.01		S3	\$ (37,785)	\$ (4,734)	(698) \$	\$ (14,332)	\$ (376,586)
		UCOR,00000005,01,01		Ξ	\$ (332,243)	\$ (3,920)	<u>\$</u>	\$ (3,430)	\$ (637,044)
		UCOR.00000005.01.02		ī	\$ (2,829)	•		\$ (29)	\$ (5,424)
		UCOR.00000005.01.04	Operational Excellence C	Ŧ	\$ (4)		(O) \$	\$ (0)	\$ (7)
		UCOR 00000006.01.02	Emergency Planning	W 2	\$ (12,002)	\$ (135)	(96) \$	(//)\$	\$ (26,159)
		UCOR.00000007.01.01	Strategic Interview C&M Base Environmental Services O&M Base	¥ 4	\$ (107.475)	\$ (3.583)	\$ (3.583)	\$ (3.582)	\$ (240 028)
		UCOR.00000008.01.02	Environmental Strategic & Regulatory	¥	\$ (98,812)	\$ (3,294)		\$ (3,294)	\$ (220,680)
		UCOR.00000008.01.03		M4	\$ (16,683)	\$ (556)		\$ (556)	\$ (55,704)
		UCOR.00000008.01.04	Environmental Licensing Renewables	M4	\$ (2,073)	(69) \$	(69) \$	(69) \$	\$ (4,629)
		UCOR.00000008.01.05	Environmental Licensing Transmission	¥.	\$ (12,390)	\$ (413)	***	\$ (413)	\$ (27,672)
		UCOR 00000008.01.06	Environ. Licensing Nuclear	\$4	\$ (2,196)	\$ (/3)	\$ (/3)	\$ (73)	\$ (4,905)
		UCOR 00000008.01.07	Environmental Liabilities Reserve	¥ :	1007.00	2017	677	1077	\$ 1,197,897
		UCCK:0000008:01.08	Environmental Compliance	M4	\$ (42,532)	\$ (1,418)	\$ (1,418)	\$ (1,418)	\$ (94,988)
		11COB 200000008 01 10	Cosimomental Support & Admin.	7	(12) (12) (12)			(000) (e (460 066)
		UCOR 00000008 01 11	Environ Services Air Media	4W	\$ (49.583)		\$ (1.653)	\$ (1.653)	\$ (110,734)
		UCOR,00000008.01.12	Environ Sivice Oil & Hazarous Substances	M4	\$ (47,909)	\$ (1,597)	\$ (1,597)	\$ (1,597)	\$ (106 998)
		UCOR.00000008.01.13	Environmental Services Relation Mgr	M4	\$ (32,753)	\$ (1,092)	\$ (1,092)	\$ (1,092)	\$ (73,149)
		UCOR.00000020.01.01	Strategy & Policy AMF True Up	M1	\$ (136,485)	\$ 7,011	\$ (1,173)	\$ (8,892)	
•				1					\$ 139,539
20152	Marketing & Communications	UCOR.00000150.01.01	MC Administrative Base	¥.	\$ (57,027)	\$ (1,408)	\$ (772)	\$ (275)	\$ (112,182)
		UCOR,00000150,02.01	MC Corporate Initiatives Base	M1	\$ (101,744)			\$ (490)	\$ (200,149)
		UCOR.00000151.01.01	MR Administrative Base	M 1	\$ (85,839)		\$ (1,163)	\$ (413)	\$ (168,862)

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1									
7	AMF by Cost Center By WBS by Driver	Driver							
	For the six Months Ending 12/31/ 2011	1/ 2011							
- 1									
1	Table								
					Amount JUL 2011- DEC 2011				
_					1	2	3	4	*
	Resp. cost entr	WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
1		UCOR.00000151.02.01	MR Corporate Initiatives Base	M41	\$ (63,226)	\$ (1,561)	\$ (856)	\$ (305)	\$ (124.377)
П		UCOR.00000151.03.01	MR Customer Comm Initiatives Base	M1					\$ (71,014)
┪		UCOR,00000152,01,01	EC Administrative Base	M1	\$ (47,187)	\$ (1,165)	\$ (639)	\$ (227)	\$ (92,825)
┪		UCOR.00000152.02.01	EC Corporate Reports Base	M1	\$ (6,117)	\$ (151)	\$ (83)	\$ (29)	\$ (12,033)
		UCOR,00000152,03,01	EC Corporate Projects Base	Ĭ.	\$ (2,994)			\$ (14)	\$ (5,890)
	:	UCOR,00000153,01,01	SR Administrative Base	M1	\$ (66,371)	\$		\$ (320)	\$ (130,563)
寸		UCOR.00000153.02.01	SR Centralized Services Base	Mi	\$ (162,025)		\$ (538)	\$ (191)	\$ (78,072)
寸		UCOR,00000153,04,01	SR Corporate Metric Base	M1	\$ (78,945)	\$ (1,949)	49	\$ (380)	\$ (155,300)
. 1		UCOR.00000153.06.01	SR General Research Base	M1	\$ (34,955)			\$ (168)	\$ (68,764)
_		UCOR:00000154.01.01	IC Administrative Base	M1	\$ (46,875)	49		\$ (226)	\$ (92,212)
		UCOR.00000154.02.01	IC Employee Website Base	M1	\$ (21,268)	\$ (525)	\$ (288)	\$ (102)	\$ (41,838)
		UCOR,00000154,03,01	IC Employee Comm Base	M1	\$ (63,777)	\$ (1,574)		\$ (302)	\$ (125,462)
┪		UCOR.00000155.01.01	CS-AV Administrative Base	M1	\$ (89,889)	\$ (2,219)	\$	\$ (433)	\$ (176,829)
7		UCOR.00000155.02.01	CS-AV General Support Base	M1	\$ (4,139)	\$ (102)	\$ (26)	\$ (20)	\$ (8,141)
┪		UCOR.00000155.03.01	CS-AV Video Production Base	Μ1	\$ (6,333)			\$ (31)	\$ (12,459)
\neg		UCOR.00000155.04.01	CS-AV Photography Base	¥	\$ (6,524)			\$ (31)	\$ (12,834)
╅		UCOR.00000156.01.01	CS-ST Administrative Base	¥.	\$ (67,850)	\$ (1,675)		\$ (327)	\$ (133,474)
+		UCOR.00000156.02.01	CS-ST Centralized Services Base	IM:	\$ (8,206)	\$ (203)		\$ (40)	\$ (16,143)
╅		UCOR.00000156.03.01	Co-or General Support Base	W.	\$ (24,756)	\$ (611)	\$ (335)	\$ (119)	\$ (48,700)
╅		UCOR, 00000157, 01.01	TRICLS Administrative base	W	\$ (59,615)	\$ (1,471)	\$ (807)	\$ (287)	\$ (117,274)
╅		UCOR, 00000157, 02, 01	CLS Emergency Comm base						\$ (13,481)
+		UCOR, 00000157, 03.01	CLS Dismoution Support Base	LW.					\$ (83,891)
_		11COR 00000157 07 04	CLS Administrative DS Base	E M	\$ (18,426)	\$ (455)	\$ (250)	\$ (89)	\$ (36,248)
т		UCOR 00000159.47.01	PM Events Base	M1	\$ (10.462)	\$ (25R)	(54142)	C (50)	6 (20 E90)
1		UCOR.00000160.01.01	CM Administrative Base	M	\$ (49.811)	\$ (1,230)		\$ (240)	\$ (97.987)
П		UCOR.00000161.01.01	INT Administrative Base	M1	\$ (40,697)	\$ (1,005)		\$ (196)	\$ (80,059)
┪		UCOR.00000161.02.01	INT Website Content Base	M1	\$ (151,324)	\$ (3,735)	\$ (2,050)	\$ (729)	\$ (297,683)
┪		UCOR.00000161.03.01	INT Social Media Base	Σ	\$ (12,369)	\$ (302)	\$ (168)	(09) \$	\$ (24,333)
┪		UCOR.00000162.01.01	NU Administrative Base	Σ					\$ (231,051)
7		UCOR.00000162.02.01	NU Nuclear Communications Base	ž					\$ (36,572)
+		UCOR:00000162.03.01	NU Nuclear Plant Support Base	ż					\$ (39,182)
I		UCOR.00000162.04.01	NU Energy Encounter Base	ž					\$ (362)
1		UCOK.00000163.01.01	PA Administrative Base		\$ (39,131)	(996) \$	\$ (230)	\$ (188)	\$ (76,978)
T		UCOR.00000166.01.01	Mktg Communication AMF True Up	2	\$ 236,450	\$ 9,662	\$ 3,145	68 \$	\$ (249,346)
	20156 Corp & External Affairs	UCOR.00000506.01.01	External Affairs AMF True Up	1	\$ 10,863	\$ 268	\$ 147	\$ 52	\$ (11,330)
m	20158 Internal Audit	UCOR.00000400.02.01	UTILITY AUDITING	M	\$ (189,912)	\$ (4,688)	\$ (2,573)	\$ (915)	\$ (1 074 798)
П		UCOR.00000400.04.01	ETHICS OFFICE	M1	\$ (141,600)	\$ (3,495)	L	\$ (682)	\$ (278,555)
H		UCOR.00000400.05.01	NERC CORP COMPLIANCE	M1	\$ (158,560)			\$ (764)	\$ (311,918)
┪		UCOR.00000400.05.02		M1	\$ (80,130)	\$	₩	\$ (386)	\$ (157,631)
\neg		UCOR.00000400.06.01	New IA Software Project	M1	\$ (15,740)	\$ (389)		\$ (76)	\$ (30,964)

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AMF by Cost C	AMF by Cost Center By WBS by Driver	river							
For the six Mor	ths Ending 12/31/ 2	2011							
Table							†		
					PAmount JUL 2011- DEC 2011				
					1	2	3	4	**
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER F	FPL
		UCOR.00000401.01.01	Int Audit AMF True Up	TΩ	\$ (253,850)	\$ (5,023)	\$ (3,538)	\$ (1,692)	\$ 264,103
20168	Executive	UCOR.00000250.01.01	Executive O&M Mass Formula	Μ,	\$ (307,054)		\$ (4,160)	\$ (1,479)	\$ (604,032)
		UCOR.00000250.01.02	Executive O&M FPL	2					\$ (38,872)
		UCOR 00000250.81.83	Executive O&M FPL/Nuclear	28	\$ (20,079)				\$ (20,079)
		UCOR 00000250 01.04	EXECUTIVE USIN FPL/FGD	2 3	\$ (13,937)		_		\$ (17,524)
		UCOR 00000251 01 01	Non Payroll and Compensation Charges Ever AME True (In	W.	\$ (1,911,898)	\$ (31,636)		\$ (6,189)	\$ (4,754,186)
		UCOR.00000252.01.04		2 2	\$ (175.450)		\$ (2,37.3)	\$ (8/039)	\$ 65,012
		UCOR.00000254.01.01		¥	201		* 15,011,	(Cto)	\$ (4 642 710)
		UCOR.00000254.01.02	Executive 24	M1					\$ (323 322)
		UCOR.00000254.01.03	Executive 25	M1	\$ (81,167)	\$ (2,003)	\$ (1,100)	\$ (391)	\$ (159,671)
		UCOR.00000254.01.10	Executive 33	M1					\$ (141 186)
		UCOR.00000254.01.14	Executive 87	M1	\$ (88,742)				\$ (444,972)
		UCOR.00000255.01.01	Executive 37	N	\$ (799,746)				\$ (799,746)
		UCOR.00000255.01.02	Executive 38	S	\$ 53,242				\$ 53,242
-		UCOR,00000255.01.03	Executive 39	2	\$ (194,926)				\$ (194,926)
		UCOR.00000255.01.04	Executive 40	₽					\$ (621,704)
		UCOR.00000255.01.05	Executive 42	⊋(\$ (206,610)				\$ (206,610)
		11COR 00000250.01.01	Executive 43	2	\$ (410,321)				\$ (515,912)
		UCOK.00000296.01.02	EXECUTIVE 44	₩.	\$ (180,691)				\$ (6,812)
		11COP 00000356 04 03	J. Court new J.	2 %	1000 4041 6				\$ (220,378)
		UCOR 00000256 01 04	Executive 86	2 6	¢ (124 503)		†		\$ (191,110)
		UCOR.00000259.01,01	Executive 1	, w	\$ (2.096.925)	\$ (51.750)	\$ (28.405)	(10 100)	\$ (130,343)
		UCOR.00000259.01.02	Executive 2	M1	\$ (544.412)	\$ (13,438)	\$ (7.375)	\$ (2,622)	\$ (1 070 962)
		UCOR.00000259.01.03	Executive 3	M:	\$ (844,568)	\$ (20,847)	\$ (11 441)	\$ (4,068)	\$ (1,661,424)
		UCOR,00000259.01.04	Executive 4	M1	\$ (258,559)	\$ (6,382)	\$ (3,502)	\$ (1,245)	\$ (508,634)
		UCOR.00000259.01.05	Executive 5	M1	\$ (310,327)	\$ (7,660)	\$ (4,204)	\$ (1,495)	\$ (610,472)
		UCOR.00000259.01.06	Executive 6	M 4	\$ (210,399)	\$ (5,193)	İ	\$ (1,013)	\$ (413,894)
		UCOR 00000259.01.07	Executive 7	ž	\$ (373,637)	\$ (9,223)	\$ (5	\$ (1,800)	\$ (735,015)
		UCOR.00000259.01.08	Executive 8	¥	\$ (25)	\$(1)	\$ (0)	\$ (0)	\$ (50)
		UCOK.00000259.01.09	Executive 9	<u>×</u>	\$ (294,420)	\$ (7,267)	\$ (3,988)	\$ (1,418)	\$ (579,179)
		UCOR.00000259.01.10	Executive 10	Į.	\$ (162,828)	\$ (4,019)	\$ (2,206)	\$ (784)	\$ (320,314)
		UCOK.00000259.01.11	Executive 11	W :	\$ (153,234)	\$ (3,782)	\$ (2,076)	\$ (738)	\$ (301,441)
		11COP 00000259.01.12	Executive 12	W .	\$ (89,913)	\$ (2,219)	\$ (1,218)	\$ (433)	\$ (176,877)
		11COP 00000259.01.13	Executive 13	M	\$ (4,341)	(/OL) *	\$ (29)	\$ (21)	\$ (8,540)
		11COP 00000259.01.14	Executive 14	Z 7	\$ (39,246)	\$ (1,311)	\$ (719)	\$ (256)	\$ (405,609)
		11COR 00000259.01.19	Evecutive 15	M4	\$ (136,081) 6 (131,161)	\$ (3,902)	\$ (2,141)	\$ (761)	\$ (310,975)
		UCOR,00000259,01.17	Executive 17	×	\$ (94.758)	\$ (2 339)	\$ (1.284)	\$ (456)	\$ (238,346)
		UCOR,00000259.01.18	Executive 18	M1	\$ (115,667)	\$ (2,855)	1	\$ (557)	\$ (227,540)
		UCOR.00000259.01.19	Executive 19	M1	\$ (101,533)	\$ (2,506)		\$ (489)	\$ (199,734)

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FPL									
AMF by Cost Ce	AMF by Cost Center By WBS by Driver	river							
For the six Mon	For the six Months Ending 12/31/ 2011	2011							
Table									
				-	Amount JUL 2011- DEC 2011				
	!				1	2	3	4	**
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason for investment		AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
		UCOR,00000259.01.20	Executive 20	M1	\$ (164,277)	\$ (4,055)	\$ (2,225)	\$ (791)	\$ (323, 164)
		UCOR.00000259.01.21	Executive 21	M1	\$ (50,636)	\$ (1,250)	\$ (686)	\$ (244)	\$ (99,610)
		UCOR.00000259.01.22	Executive 51	M1	\$ (191,925)	\$ (4,737)	\$ (2,600)	\$ (924)	\$ (377,553)
		_	Executive 56	M1	\$ (68,769)	\$ (1,698)		\$ (331)	\$ (135,282)
20130	Corporate Support	UCOR,00000001.01.01	Strategy & Policy Admin	SA	\$ (60)	\$ (19)	\$ (1.771)	\$ (29 227)	\$ (769,669)
		10.00 000000000000000000000000000000000	Security Contractors GO	82	\$ (27,439)	\$ (3,438)		\$ (10.408)	\$ (273.471)
		UCOR.00000004.04.01		S3	\$ (37,785)	\$ (4,734)	L	\$ (14,332)	\$ (376,586)
		UCOR.00000005.01.01	Operational Excellence	H	\$ (332,243)	\$ (3,920)	\$	\$ (3,430)	\$ (637,044)
		UCOR.00000005.01.02	Operational Excellence Training	Ξ.	\$ (2,829)	\$ (33)	93	\$ (29)	\$ (5,424)
		UCOR,00000005,01.04	Operational Excellence C	Н1	\$ (4)	\$ (0)		(0) \$	\$(7)
		UCOR.00000006.01.02	Emergency Planning	M4	\$ (12,002)	\$ (135)		\$ (77)	\$ (26,159)
		UCOR.00000007.01.01	Strategic Intiatives	M4	\$ (86,508)	\$ (970)		\$ (555)	\$ (188,543)
		UCOR.00000008.01.01	Environmental Services O&M Base	₹	\$ (107,475)	\$ (3,583)	╛	\$ (3,582)	\$ (240,028)
		UCOR.00000008.01.02	Environmental Strategic & Regulatory	¥	\$ (98,812)	\$ (3,294)	\$ (3,294)	\$ (3,294)	\$ (220,680)
		UCOR.00000008.01.03	Environmental Capital Projects-Utility	₩	\$ (16,683)	\$ (556)	\perp	\$ (556)	\$ (55,704)
		UCOR.00000008.01.04	Environmental Licensing Renewables	184	\$ (12,300)	\$ (413)		\$ (413)	\$ (27 672)
		UCOR, DOUGOUDS, U1, U3	Fried Licensing Madear	¥	\$ (2,196)	\$ (73)		\$ (73)	\$ (4,905)
		UCOR 00000008.01.07	Environmental Liabilities Reserve	M4					\$ 1,197,897
		UCOR.00000008.01.08	Environmental Compliance	M4	\$ (42,532)	\$ (1,418)	\$ (1,418)	\$ (1,418)	\$ (94,988)
		UCOR.00000008.01.09	Environmental Support & Admin.	M4	\$ (49,813)	\$ (1,661)		\$ (1,660)	\$ (111,249)
		UCOR.000000008.01.10	Environmental Services Water & Wildlife	M4	\$ (75,249)	\$ (2,508)		\$ (2,508)	\$ (168,055)
		UCOR.000000008.01.11	Environ. Services Air Media	₩.	\$ (49,583)	\$ (1,653)	\perp	\$ (1,653)	\$ (110,734)
		UCOR.000000008.01.12	Environ Srycs Oil & Hazarous Substances	MA	\$ (47,909)	\$ (1.092)	\$ (1.092)	\$ (1,092)	\$ (73,149)
		UCOR 00000020.01.01	Strategy & Policy AMF True Up	¥	\$ (136,485)	\$ 7,011	L	\$ (8,892)	
				TÜ			Ш		\$ 139,539
		UCOR.00000050.02.01	Tax Department O&M	M1	\$ (877,047)	*	*	\$ (4,224)	\$ (1,941,156)
		UCOR,00000051,01.01	Trust Funds Corporate Activity	Mf1	\$ (62,560)		_	\$ (301)	\$ (123,066)
		UCOR.000000052.01.01	Corporate Finance	ž.	\$ (534,223)	\$	2)	\$ (2,573)	\$ (1,050,918)
		UCOR.00000053.01.01	Annual Report	M1	\$ (545)	\$ (13)	(7) &	\$ (3)	\$ (1,0/2)
		UCOR,00000053,01.02	Analyst Meetings	¥ 3	(570,72) ¢	9 (446)		(C) &	4 10 20 51
		UCOR.00000053.01.03	All Other	LW1	060'9)	(O) #		(0) \$	(97,8)
		UCOR.00000053.01.04	Annual Meeting	M1	\$ (3)	\$ (D)	(0) \$	\$ (106)	(0) ¢
		UCOK.00000053.01.05	I ranster Agent	14.41	\$ (415 437)	\$ (249)	69	\$ (556)	\$ (227,087)
		UCOR,00000053.01.06	Payroll	IMI	0 (113,437)	\$ (2,043)		(9)	e (20,001)
		UCOR.00000053.01.07	Investor Largeung	M.1	\$ (60.349)	\$ (1.490)		\$ (291)	\$ (118.718)
		UCOR 00000054 01 01	Group Forecasting	M1	\$ (77.746)	\$ (1,919)	ľ	\$ (374)	\$ (152,942)
		UCOR 00000055 02.01	NEE Controller's Staff O&M	M1	\$ (132,543)	\$ (3,272)		\$ (638)	\$ (260,737)
		UCOR.00000056.01.01	SOX Internal Controls O&M	M1	\$ (144,793)	\$ (3,574)	\$ (1,961)	(269)\$	\$ (284,835)

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AMF by Cost Cer	AME by Cost Center By WRS by Oriver								
For the six Monti	For the six Months Ending 12/31/ 2011								
Table									
					PAmount JUL 2011- DEC 2011				
					-	2	3	4	*
Resp. cost cntr	WBS-Reporting WBS	ing WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
	UCOR.00000058.01.01	058.01.01	NEE Financial Reporting O&M	M	\$ (431,675)	\$ (10,655)	\$ (5,848)	\$ (2,079)	\$ (849,185)
	UCOR.00000060.01.01	060.01.01	Accounting Policy O&M	M1	\$ (853,690)	\$ (21,072)	ŝ	\$ (4,112)	\$ (1,679,369)
	UCOR.0000061.01.01	061.01.01	Income Tax Controller O&M	M1	\$ (46,939)	\$ (1,159)	Ц	\$ (226)	\$ (92,339)
	UCOR.0000062.01.02	062.01.02	Crime Insurance Amortizations	M1	(0) \$	\$ (0)		0\$	\$ (87,896)
	UCOR.00000062.01.09	062.01.09	Fiduciary Liability Amortizations	W	9 (40 040)	1000/ 4	10237	4	\$ (134,698)
	DOON HOOF	062.01.13	Other Liability Amortizations	W S	\$ (13,213)	\$ (320)	╛	(40)	\$ (55,309)
	11COR,00000025,01,14	072 01 01	Com Finance AME True Un	I A	\$ (140,031)	\$ (3,3/4)	(1001)	\$ (843)	\$ (2/5,844)
	UCOR 00000073.01.01	073.01.01		M1	2	670'-	200	(5,0,2)	\$ (26.580)
	UCOR.00000101.01.01	101.01.01	FPL Accounting O&M	M1	\$ (104,038)	\$ (2.568)	\$ (1.409)	\$ (501)	\$ (204 662)
	UCOR.00000102.01.03	102.01.03	Cost Allocations	M1	\$ (163,335)	\$ (4,032)		\$ (787)	\$ (321 310)
	UCOR.00000120.01.01	120.01.01	FPL Finance AMF True Up	2	\$ 44,624	\$ 1,638	\$ 562	\$ (863,281)	\$ 816 457
	UCOR.00000123,01.01	123.01.01	FPL ACG Asst Controller-Base	M1					\$ (1)
	UCOR.00000150.01.01	150.01.01	MC Administrative Base	M1	\$ (57,027)	\$ (1,408)		\$ (275)	\$ (112,182)
	UCOR.00000150.02.01	150.02.01	MC Corporate Initiatives Base	M1	\$ (101,744)	\$ (2,511)	₩.	\$ (490)	\$ (200,149)
	UCOR.00000151.01.01	151.01.01	MR Administrative Base	M1	(65,839)	\$ (2,119)		\$ (413)	\$ (168,862)
	UCOR,00000151,02,01	151,02,01	MR Corporate Initiatives Base	M1	\$ (63,226)	\$ (1,561)	\$ (856)	\$ (305)	\$ (124,377)
	UCOR.00000151.03.01	151.03.01	MR Customer Comm Initiatives Base	M1					\$ (71,014)
	UCOR.00000152.01.01	152.01.01	EC Administrative Base	M1	\$ (47,187)	44	**	\$ (227)	\$ (92,825)
	UCOR.00000152.02.01	152.02.01	EC Corporate Reports Base	<u>X</u>	\$ (6,117)			(62) \$	\$ (12,033)
	UCOR.00000152.03.01	152.03.01	EC Corporate Projects Base	M1	\$ (2,994)	-	\$ (41)	\$ (14)	\$ (5,890)
	UCOR,00000153,01,01	153.01.01	SR Administrative Base	¥	\$ (66,371)	\$ (1,638)		\$ (320)	\$ (130,563)
	UCOR.00000153.02.01	153.02.01	SR Centralized Services Base	<u>¥</u>	\$ (162,025)	\$ (980)		\$ (191)	\$ (78,072)
	UCOR.0000153.04.01	153.04.01		M1	\$ (78.945)	69	\$ (1,069)	\$ (380)	\$ (155,300)
	UCOR.00000153.06.01	153.06.01	SR General Research Base	M1	\$ (34,955)		\$ (474)	\$ (168)	\$ (68.764)
	UCOR, 00000154,01.01	154 02 01	IC Employee Website Base	2 2	\$ (21.268)	\$ (5,157)	(288)	(20) \$	\$ (92,212)
	UCOR.00000154.03.01	154.03.01	IC Employee Comm Base	M1	\$ (63,777)	\$ (1,574)	\$ (864)	\$ (307)	\$ (125,462)
	UCOR.00000155.01.01	155.01.01	CS-AV Administrative Base	M1	(688'68) \$	\$ (2,219)	\$ (1,218)	\$ (433)	\$ (176,829)
	UCOR.00000155.02.01	155.02.01	CS-AV General Support Base	M1	\$ (4,139)		\$ (56)	\$ (20)	\$ (8,141)
	UCOR.00000155.03.01	155.03.01	CS-AV Video Production Base	M1	\$ (6,333)			\$ (31)	\$ (12,459)
	UCOR.00000155.04.01	155.04.01	CS-AV Photography Base	M1	\$ (6.524)	\$ (161)		\$ (31)	\$ (12,834)
	UCOR.00000156.01.01	156.01.01	CS-ST Administrative Base	M1	\$ (67,850)	\$ (1,675)	\$ (919)	\$ (327)	\$ (133,474)
	UCOR.00000156.02.01	156.02.01	CS-ST Centralized Services Base	, W	\$ (8,206)	\$ (203)		\$ (40)	\$ (16,143)
	UCOR.00000156.03.01	156.03.01	CS-ST General Support Base	M1	\$ (24,756)	\$ (611)		\$ (119)	\$ (48,700)
	UCOR.00000157.01.01	157.01.01	HR CLS Administrative Base	M1	\$ (59,615)	\$ (1,471)	\$ (807)	\$ (287)	\$ (117,274)
	UCOR.00000157.02.01	157.02.01	CLS Emergency Comm Base	M1					\$ (13,481)
	UCOR,00000157,03,01	157.03.01	CLS Distribution Support Base	M1					\$ (83,891)
	UCOR.00000157.06.01	157.06.01	HR CLS Human Resources Support Base	M1	\$ (18,426)	\$ (455)	\$ (250)	\$ (88)	\$ (36,248)
	UCOR,00000137,07,01	159 47 01	DM Events Rase	M1	\$ (10.462)	\$ (258)	\$ (142)	\$ (£0)	\$ (30,721)
	UCOR.00000160.01.01	160.01.01	CM Administrative Base	M	\$ (49,811)	\$ (1,230)		\$ (240)	\$ (97,987)
								_,	

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FPL									
AMF by Cost C	AMF by Cost Center By WBS by Driver	river							
For the six Mo	For the six Months Ending 12/31/ 2011	2011							
Table									
					PAmount JUL 2011- DEC 2011				
					1	2	3	4	#
Resp. cost cntr	h	WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - A	AMF - OTHER	FPL
		UCOR.00000161.01.01	INT Administrative Base	M1	\$ (40,697)	\$ (1,005)	\$ (551)	\$ (196)	\$ (80,059)
		UCOR.00000161.02.01	INT Website Content Base	M1	\$ (151,324)	(3:735)	\$	\$ (729)	\$ (297,683)
		UCOR,00000161,03,01	INT Social Media Base	M1	\$ (12,369)	\$ (305)	\$ (168)	\$ (60)	\$ (24,333)
		UCOR.00000162.01.01	NU Administrative Base	ž					\$ (231,051)
		UCOR,00000162.02.01		Σ					\$ (36,372)
		UCOR.00000162.03.01	NU Nuclear Plant Support Base	Z					\$ (362)
		UCOR.00000162.04.01	NO Energy Encounted base	M	\$ (39 131)	(996) \$	\$ (530)	\$ (188)	\$ (76.978)
		11COR 00000185 01 01	Mkto Communication AMF True Up	n <u>L</u>	\$ 236,450	\$ 9,662		\$ 89	\$ (249,346)
		UCOR.00000250.01.01	Executive O&M Mass Formula	M1	\$ (307,054)	(6/5/2)\$	\$ (4,160)	\$ (1,479)	\$ (604,032)
		UCOR,00000250.01.02	Executive O&M FPL	N					\$ (38,872)
		UCOR.00000250.01.03	Executive O&M FPL/Nuclear	NU	\$ (20,079)				\$ (20,079)
		UCOR.00000250.01.04	Executive O&M FPL/PGD	PG	\$ (13,937)				\$ (17,524)
		UCOR.00000250.01.09	Non Payroll and Compensation Charges	M1	\$ (1,911,898)	\$ (31,636)		\$ (6,189)	\$ (4,754,186)
		UCOR.00000251.01.01	Exec AMF True Up	1	\$ (51,402)	\$ 5,002	\$ (9.573)	\$ (9,039)	\$ 65,012
		UCOR.00000252.01.04	Exec Third Party Expenses - Utility	ž	\$ (175,450)	\$ (4,331)		\$ (845)	\$ (345,143)
		UCOR.00000254.01.01	Executive 23	W.					\$ (1,642,/19)
		UCOR.00000254,01.02	Executive 24	LW1	107 407	10000	_	\$ (204)	\$ (323,322)
		UCOR.00000254.01.03	Executive 25	LW.	\$ (61,167)	(cnn'z) ¢	(nn) (1)	4 (201	¢ (141 196)
		UCOR.00000254.01.10	Executive 33	W.1	(SR 742)				\$ (444 972)
		UCOR.00000254.01.14	Executive of		\$ (799,746)				\$ (799.746)
		11COR 00000255.01.01	Executive 31 Everydive 38		\$ 53.242				\$ 53.242
		UCOR.00000255.01.03	Executive 39	NC	\$ (194,926)				\$ (194,926)
		UCOR.00000255.01.04	Executive 40	NU					\$ (621,704)
		UCOR,00000255.01.05	Executive 42	NU	\$ (206,610)				\$ (206,610)
		UCOR.00000256.01.01	Executive 43	S _O	\$ (410,321)				\$ (515,912)
		UCOR.00000256.01.02	Executive 44	Z	\$ (180,691)				\$ (6,812)
				P.G					\$ (220,3/8)
		UCOR.00000256.01.03	Executive 45	P.G	\$ (151,996)				\$ (131,110)
		UCOR.00000256.01.04	Executive 86	P.G	\$ (124,503)			000	\$ (136,343)
		UCOR.00000259.01.01	Executive 1	M	\$ (2,096,925)			\$ (10,100)	ı
		UCOR,00000259,01,02	Executive 2	¥	5 (544,412)		1	\$ (2,622)	
		UCOR,00000259,01,03	Executive 3	W.	\$ (844,558)	7	_	\$ (4,005)	A
		UCOR.00000259.01.04	Executive 4	IM1	\$ (258,559)			\$ (1,245)	\$ (500,634)
		UCOR.00000259.01.05	Executive 5	W1	\$ (310,327)			\$ (1.495)	\$ (610,472)
		UCOR.00000259.01.06	Executive 6	M-1	\$ (210,399)			\$ (1,013)	\$ (413,894)
		UCOR.00000259.01.07	Executive 7	LW1	\$ (3/3,63/)	P) A	(100'6) *	(000)	\$ (73)U(3)
		UCOR.00000259.01.08	Executive 8	LW.	\$ (25)	(1) &	5	\$ (1.418)	\$ (579 179)
		UCCR.00000259.01.09	Executive 9	M.	\$ (453 928)		\perp	\$ (784)	
		UCOR.00000259.01.10	Executive to	2 3	\$ (153,234)		\$ (2.076)	\$ (738)	
		UCUK.00000239.01.11	Executive 11	I IAI	7. ~~,~~!		1	-	7

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For the six Mor	For the six Months, Ending 12/31/ 2011								
Table									
					*Amount JUL 2011- DEC 2011				
					1	2	3	4	#
Resp. cost cntr	WBS-Reporting WBS	ng WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
	UCOR.0000259.01.12	59,01.12	Executive 12	M1	\$ (89,913)	\$ (2.219)	\$ (1.218)	\$ (433)	\$ (176,877)
	UCOR.0000259.01.13	59.01.13	Executive 13	M	\$ (4,341)	\$ (107)	L	\$ (21)	\$ (8,540)
	UCOR.00000259.01.14	59.01.14	Executive 14	M1	\$ (59,246)	\$ (1,311)	Ĩ	\$ (256)	\$ (405,609)
	UCOR.00000259.01.15	59.01.15	Executive 15	M1	\$ (158,081)	\$ (3,902)	چ	\$ (761)	\$ (310,975)
	UCOR,00000259,01,16	259.01.16	Executive 16	M1	\$ (121,161)	\$ (2,991)		\$ (584)	\$ (238,346)
	UCOR.00000259.01.17	259.01.17	Executive 17	M1	\$ (94,758)	\$ (2,339)		\$ (456)	\$ (186,408)
	UCOR.0000259.01.18	59.01.18	Executive 18	M1	\$ (115,667)	\$ (2,855)		\$ (557)	\$ (227,540)
	UCOR.00000259.01.19	59.01.19	Executive 19	M1	\$ (101,533)	\$ (2,506)	\$ (1,375)	\$ (489)	\$ (199,734)
	UCOR.00000259.01.20	59.01.20	Executive 20	M1	\$ (164,277)	\$ (4,055)	Ц	\$ (791)	\$ (323,164)
	UCOR.00000259.01.21	259.01.21	Executive 21	M1	\$ (50,636)	\$ (1,250)	\$ (686)	\$ (244)	\$ (99,610)
	UCOR,00000259,01,22	59.01.22	Executive 51	M1	\$ (191,925)	\$ (4,737)	•	\$ (924)	\$ (377,553)
	UCOR.00000259.01.23	59.01.23	Executive 56	M1	(69, 89) \$	\$ (1,698)		\$ (331)	\$ (135,282)
	UCOR.00000400.02.01	100.02.01	UTILITY AUDITING	M1	\$ (189,912)	\$ (4,688)	\$ (2,573)	\$ (915)	\$ (1,074,798)
	UCOR.00000400.04.01	100.04.01	ETHICS OFFICE	M1	\$ (141,600)	\$ (3,495)	(1,918)	\$ (682)	\$ (278,555)
	UCOR.00000400.05.01	100.05.01	NERC CORP COMPLIANCE	M1	\$ (158,560)	\$ (3,914)	Ц	\$ (764)	\$ (311,918)
	UCOR.00000400.05.02	100.05.02	FERC CORP COMPLIANCE	M1	\$ (80,130)	\$ (1,978)		\$ (386)	\$ (157,631)
	UCOR.00000400.06.01	100.06.01	New IA Software Project	M1	\$ (15,740)	(686) \$	\$ (213)	\$ (76)	\$ (30,964)
	UCOR.00000401.01.01	101.01.01	Int Audit AMF True Up	TU	\$ (253,850)	\$ (5,023)	₩	\$ (1,692)	
	UCOR,00000506,01.01	506.01.01	External Affairs AMF True Up	TU	\$ 10,863	\$ 268		\$ 52	
	UENC.00000016.01.01	16.01.01	GIFT SHOP BASE OPERATIONS	9H	\$ (2,812)	\$ (108)		\$ (8)	\$ (5,993)
	UENC.0000016.02.01	16.02.01	JB CAFE BASE OPERATIONS	Hf6	\$ (30,093)	\$ (1,154)	\$ (673)	\$ (87)	\$ (64,137)
	UENC.00000016.03.01	16.03.01	CSE CAFE BASE OPERATIONS	Н6	\$ (16,756)	\$ (642)	\$ (375)	\$ (48)	\$ (35,711)
	UENC.00000016.04.01	16.04.01	LFO CAFE BASE OPERATIONS	94	\$ (17,631)	\$ (676)	\$ (394)	\$ (51)	\$ (37,578)
	UENC.0000016.05.01	16.05.01	GO CAFE BASE OPERATIONS	9 <u>+</u>	\$ (32,301)	\$ (1,238)	69	\$ (93)	\$ (68,844)
	UENC.00000016.06.01	16.06.01	PTN CAFE BASE OPERATIONS	92	\$ 1,302	\$ 20		\$4	\$ 2,775
	UENC.00000016.07.01	16.07.01		<u>위</u>	\$ 5,925	\$ 227		\$ 17	\$ 12,627
	UENC.0000016.08.01	16.08.01	JB CAFE SITE REQUESTED WORK	9	\$ (433)	\$ (17)		\$ (1)	\$ (923)
	UENC.0000015.09.01	10.80.01		g g	\$ (1,024)	\$ (39)		\$ (3)	\$ (2 183)
	UENC. DOUGUIS. 10.01	16.10.01	CHO CARE SITE RECUESTED WORK	9 9	(784) \$	\$ (18)		\$ (1)	\$ (1.027)
	UENC.0000016.11.01	10.11.01		91	(G//'L) \$	\$ (68)		\$ (5)	\$ (3,782)
	UENC.0000046.12.01	10.12.01		£ .	\$ (648)	\$ (25)		\$ (2)	\$ (1.380)
	UENC:00000016:13.01	16,13.01		H6	(902) \$	\$ (27)	\$ (16)	\$ (2)	\$ (1,506)
	UENC.00000016.14.01	16.14.01		9	\$ 6,637	\$ 254	\$ 148	\$ 19	\$ 14,146
	UENC.00000016.15.01	16.15.01	VENDING OPERATIONS	He	\$ 2,774	\$ 106	\$ 62	8	\$ 5,911
	UENC.00000016,16.01	16,16.01	BUILDING SERVICES	완					\$ (222,368)
	UENC:00000016:17:01	16.17.01	JB-BUILDING SERVICES	H6					\$ (130,689)
	UENC.00000016.18.01	16.18.01	INTERSITE COURIER	1 9			_		\$ (239,781)
				M	\$ (121,890)	\$ (3,009)	**	\$ (587)	
	UENC.00000016.33.01	16.33.01	JUPITER WEST SITE REQ WORK	운 :	\$ (9.480)	\$ (363)		\$ (27)	\$ (20,204)
	UENC.00000016:34.01	16.34.01	JUPLIER WEST BASE OPS	9 3	\$ (26,632)	\$ (1,021)		\$ (77)	\$ (56, 761)
	UENC GOOGGET 02 02	21.01.05	PROCUREMENT & LOGISTICS	LWI 1	\$ (106,955)	\$ (2,640)		\$ (515)	\$ (210,401)
	UENC:00000	77.03.02	CONFORMER PROCOREMENT	- Iwi	\$ (230, 102)	(070°C) &	\$ (3.198)	\$ (1,137)	\$ (404,400)

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FPL										
AMF by Cost Co	AMF by Cost Center By WBS by Driver	91					1			ſ
For the six Mon	For the six Months Ending 12/31/ 2011	-								
Table										
					JUL 2011- DEC 2011			i	:	
					1	2	3	4	*	
Resp. cost cntr		WBS-Reporting WBS		WBS-Reason for investment		AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL	
		HENC 00000001 03 DE	CORPORATE TRAVEL SERVICES	Ψį	\$ (12.008)	\$ (296)	\$ (163)	\$ (58)		\$ (23,622)
	0	UENC 00000021.05.01	ISC BUSINESS ANALYTICS	M1	\$ (86,652)	\$ (2,139)	\$ (1,174)	\$ (417)		\$ (170,462)
		UENC.00000021.06.01	CORPORATE PROCUREMENT	M1	\$ (192,347)	\$ (4,748)	\$ (2,606)	\$ (926)	59	\$ (378,383)
		UENC.00000021.07.01	CORPORATE PROCUREMENT	M1	\$ (1,578)	(66) \$	\$ (21)	\$ (8)		\$ (3,104)
	ח	UENC.00000022.03.02	TRANSPORTATION LOGISTICS	M1	\$ (63,236)	\$ (1,555)	\$ (857)	\$ (317)		\$ (1 530)
	2	UENC.00000043.01.01	ECCS AMF True-up	Τū	\$ 110,209	\$ 5,943	\$ 1,820	\$ (246)		\$ (52,420)
		UHRS.00000001.03.05	Zero Todayl	H1	\$ (4.747)	\$ (106)	\$ (182)	\$ (14)		\$ (10 118)
		UHRS.00000002.01.02	Long-Term Inc Programs	ור	\$ (43,306)	\$ (637)	\$ (1,114)	\$ (159)	₩	(906)
		UHRS.00000003.01.01	Talent Acq - Admin	H	\$ (106,971)	\$ (2,392)	\$ (4,101)	\$ (308)		\$ (227 989)
		UHRS.00000003.01.02	Pre-employment Drug	Ŧ	\$ (58,496)	\$ (1,308)	\$ (2,243)	\$ (168)		\$ (124,673)
		UHRS 00000003 01.06	Workforce Planning	Ŧ	\$ (56,113)			\$ (161)		\$ (119,593)
		UHRS.00000003.01.07	EEO & Diversity	H1	\$ (78,140)		\$ (2,996)	\$ (225)		\$ (166,540)
		UHRS.00000003.02.03	Safety Operations	H1	\$ (90.808)	\$ (2,031)		\$ (261)		\$ (193,540)
		UHRS.000000003.02.04	Workers' Comp Ops	H1	\$ (51,214)	\$ (1,145)		\$ (147)		\$ (109,154)
		UHRS.00000003.03.01	Executive Services	H.	\$ (149,982)	\$ (3,354)		\$ (431)		\$ (319,657)
]	UHRS.00000003.03.03	NEE Comp & Relo Admin	Ŧ	\$ (51,128)	\$ (1,143)		\$ (147)		\$ (108,969)
	_	UHRS,000000003.03.04	Executive Projects	Ŧ	\$ (52,787)	\$ (1,180)	\$(2	\$ (152)		\$ (112,506)
	ח	UHRS.00000003.03.05	HR Annual Incentive	Ξ	(0) \$	(a) \$		4077		\$ (240,724)
		UHRS,00000003.04.01	Learning & Development Admin	=	\$ (150,013)	\$ (3,355)	(10/0)	4 (43 (\$ (101 140)
		UHRS.00000003.04.04	HR Projects	Ī.	(989,88) \$	\$ (2,000)		\$ (200)		\$ (100 R19)
	J	UHRS.00000003.04.05	Talent Mgmt	E	(92c'Le) \$	\$ (1,152)	7	9		14 2261
		UHRS.00000003.04.08	Employee Engagement	Ξ.	\$ (6,675)	\$ (149)	\$ (200)	(134) e		\$ (310 350)
	_	UHRS.00000003.05.01	Payroll	£ :	\$ (149,841)	(100,00)	_	\$ (874)		€ (8.19,039) € (8.48,070)
		UHRS.00000003.05.02	Cost & Performance	5 3	\$ (217,6K1)	\$ (4.868)	L	\$ (626)		\$ (463,903)
		UHRS.00000003.05.03	Benefits Admin		\$ (184,108)	\$ (4.117)		\$ (529)		\$ (392,392)
	-	UHRS 00000003 05 05	Health & Well-being	Ξ	\$ (34,294)	\$ (767)	\$ (1,315)	(66) \$		\$ (73,092)
		UHRS 00000003 06 01	Nuclear Employee Relations	ž	\$ (118,988)		Ц			\$ (197,779)
		UHRS.00000003.07.01	FPL Empl Re-shared	Ħ	\$ (141,336)	\$	49	\$ (406)	53	\$ (301,231)
		UHRS.00000003.07.06	Matrix Empl Rel	H1	\$ (16,063)			\$ (46)		\$ (34,234)
		UHRS.00000004.01.01	Grant FOA 152 - Workforce Training	Ξ	\$ 17,944	\$ 401	\$ 688	\$ 52		5 38,245
		UHRS.00000005.01.01	Human Resources AMF True Up	2	\$ (410,833)	\$ 29,568	*	\$ (2,518)		3 3/2,329
		UIMS,00000001.01.01	IMCT Management and Admin - Base O&M	Υ2	\$ (34,156)	\$ (1,619)	١		2	\$ (110,712)
		UIMS.00000002.01.01	WorkStation Support - Base O&M	X2	\$ (36,699)	\$ (1,740)			(L)	\$ (114,841)
		UIMS,000000003.01.01	Asset Management Support	ΣX	\$ (49,903)	\$ (2,366)	١			\$ (136,162)
		UIMS.00000004.01.01	Client System Engineering - Base O&M	2	\$ (142,777)	\$ (6,770)	Ì		2	\$ (FE4 492)
)	UIMS.00000005.01.01		<u>\</u>	\$ (41,610)	\$ (7,452)	2		600	(331,461)
		UIMS.00000006.01.01	Blackberry Charges - Base O&M	χ. 2, χ.	\$ (10,658)	\$ (505)	\$ (230)		9 4	\$ (72 BOB)
		UIMS:00000007.01.01	Cellular Services - O&M Base	Z Z	\$ (23,207)	ľ			\$ (2.70	\$ (2 705 245)
		UIMS:00000008:01.01	Character Management Base	¥ Ş	\$ (61.047)		L		\$ (19	\$ (191,035)
		UIMS.000000009.01	National Operations Center - O.S.M. Base	<u> </u>	\$ (275.147)	\$ (13,046)	L		\$ (80	\$ (861,022)
	1	UIMS.UUUUUUUUU.UT	INGIWOIN Characters Contracted	!	*) (*					

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ŀ									
=1	FPL	_							
`	AMF by Cost Center By WBS by Driver	Driver							
┿	For the six Months Ending 12/31/ 2011	2011							
+									
ᅮ	Table								
—					PAmount JUL 2011- DEC 2011				
H					1	2	8	4	#
<u> </u>	Resp. cost cntr	WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - A	AMF - OTHER	FPL
Н		UIMS.00000011.01.01	Fibernet Non Alloc Circuits - Base O&M	ΧF	\$ (98,209)	\$ (17,590)	\$ (10,261)		\$ (1.301.640)
-+		UIMS.00000012.01.01	Data Communications Opns - O&M Base	XF	\$ (270,121)	\$ (48,380)	\$ (28,222)		\$ (3,580,112)
┥		UIMS.00000013.01.01	Help Desk Operations - Base O&M	ΣŽ	\$ (171,444)	\$ (8,129)	\$ (3,695)		\$ (536,501)
+		UlMS.00000015.01.01	South and West Support - Base O&M	¥	\$ (71,207)	\$ (12,753)	\$ (7,440)		\$ (943,755)
+		UIMS.00000016.01.01	Central and North Support - Base O&M	¥!	\$ (69,293)	\$ (12,411)	\$ (7.240)		\$ (918,387)
+		UIMS.00000017.01.01	Telcom Planning - Base O&M	×,	\$ (40,231)	\$ (7,205)	\$ (4,203)		\$ (533,206)
+		UMAS COCCOCCO	Telecomin Project Support - Base Cam	¥ 3	\$ (23,815)	\$ (4,265)	\$ (2,488)		\$ (315,640)
+		UIMS.00000023.01.01	IMS Management and Admin - Base O&M	72	\$ (815)	\$ (38)	\$ (18)		\$ (2,642)
+		UIMS.00000024.01.01	IM Security Opns-Data Security-Base O&M	ZZ.	\$ (195,707)	\$ (9,279)	\$ (4,218)		\$ (612,427)
+		UIMS.00000024.03.01	IM Security Opns-Access Admin -Base O&M	X	\$ (112,327)	\$ (5,326)	\$ (2,421)		\$ (351,507)
+		UIMS.00000024.04.01	IM Security Ops-Compl Supt - Base O&M	ΣX	\$ (59,078)	\$ (2,801)			\$ (184,874)
+		UIMS.00000025.01.01	IM VP Management and Admin - Base O&M	٨.	\$ (31,579)	\$ (5,656)	49		\$ (430,792)
+		UIMS.00000027.01.01	Desktop Svcs and Contracts - Base O&M	¥	\$ (8,444)	\$ (1.512)	\$ (882)		\$ (111,916)
+		UIMS.00000028.01.01	Mainframe Software - Base O&M	*	\$ (19,685)				\$ (1,769,859)
+		UIMS.00000029.01.01	Software Maint-Client Services-Base O&M	¥	\$ (347)	\$ (62)	(96) \$		\$ (4,597)
+		UIMS.00000029.02.01	Software Maint - Enterprise - Base O&M	xx	\$ (312,757)	\$ (29,585)	\$ (6,340)		\$ (1,709,599)
+		UIMS.00000029.04.01	Software Maintenance - Oracle - Base O&M	吳	\$ (41,193)	\$ (7,378)	\$ (4,304)		\$ (545,958)
+		UIMS.00000029.05.01	Software Maint-Tech Services - Base O&M	<u>×</u>	\$ (44,008)	\$ (7,882)			\$ (583,271)
-+		UIMS.00000029.06.01	Software Maint-Telecom Software-Base O&M	¥	\$ (11,999)	\$ (2,149)	\$ (1,254)		\$ (159,026)
-		UIMS.00000036.01.01	Security Software - Base O&M	Ş	\$ (35,796)	\$ (1,697)			\$ (112,017)
┪		UIMS.00000043.01.01	ISC Software O&M - Base O&M	×××	\$ (634,209)	\$ (41,615)	\$ (13,317)		\$ (932,171)
-+		UIMS.00000045.01.01		N					\$ (593,271)
-+		UIMS.00000046.01.01		ΥK	\$ (6,253)	\$ (240)	\$ (138)		\$ (14,227)
-		UIMS.00000048.01.01		٨.	\$ (24,403)	\$ (4,371)	\$ (2,550)		\$ (332,902)
-+		UIMS.00000049.01.01	Financial Planning - Base O&M	77	\$ (21,983)	\$ (3,937)			\$ (299,884)
+		UIMS 00000050 01 01	Architecture and Planning - Base O&M	7.7	\$ (23,513)	\$ (4,211)	8		\$ (320,756)
+		UIMS 00000052 01 01	IMAN From FDI F Changes - Base O&M	2 2	\$ (4,412)	\$ (270)	(64) A		\$ (13,608)
╁		UIMS.00000054.01.01		- IN					¢ 7 000
+-		UIMS.00000054.02.01		2					\$ (514 727)
┢		UIMS.00000054.03.01	IMN Dist Tech To FPLE Charges-Base O&M	ΩN					\$ (61 954)
-		UIMS.00000054.04.01	IMN Data Svcs To FPLE Charges-Base O&M	NO					\$ (144 293)
┝╌		UIMS.00000054.05.01	IMN Dist Comp Ctr To FPLE -Base O&M	₽			-		\$ (62,699)
Н		UIMS.00000055.01.01	PTN NIS - Base O&M	ΩN					\$ (589,683)
-		UIMS.00000056.01.01	PSL NIS - Base O&M	NN					\$ (587,343)
-		UIMS.00000057.01.01	JB NIS - Base O&M	NO					\$ (207,032)
-		UIMS.00000059.01.01	Collaboration Svcs Admin & Prj O&M B	ZX.	\$ (45,833)	\$ (2,173)	(886)		\$ (143,427)
+		UIMS.00000060.01.01	Collaboration Svcs Infra Supt - Base O&M	ZZ	\$ (146,895)	\$ (6.965)	\$ (3,166)		\$ (459,681)
-+		UIMS.00000061.01.01	COLLAB SVC CUST SUP - Base O&M	z	\$ (72,215)	\$ (3,801)			\$ (304,061)
+		UIMS.00000062.01.01	IMO Management and Admin - Base O&M	YS	\$ (19,639)	\$ (1,858)	\$ (398)		\$ (110,802)
+		UIMS 00000063.01.01	IMO Mainfrance Strange Base Oam	2 >	\$ (140,107)	\$ (13,253)	\$ (2,840)		\$ (765,856)
Н		D. IO. POSSOCIATION	TIME MAINTENANCE DASS CRIM	ŧ	(1+O'c) *				\$ (453,245)

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FPL									
AM	AMF by Cost Center By WBS by Driver	VBS by Driver							
횐	For the six Months Ending 12/31/ 2011	ig 12/31/ 2011							
4									
Table	٠								
					*Amount JUL 2011- DEC 2011				
Ц					1	2	3	4	*
ж 20	Resp. cost cntr	WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER	FPL
L		UIMS.00000065,01.01	IMO Data Center Support - Base O&M	SX	\$ (274,792)	\$ (25,994)	\$ (5,570)		\$ (1.502.074)
Ц		UIMS.0000066.01.01		SX	\$ (234,271)	\$ (22,161)			\$ (1,280,576)
4		UIMS.00000068.01.01		SX	\$ (39,351)	\$ (3,722)			\$ (215,100)
\downarrow		UIMS.00000069.01.01		* 5	\$ (1,998)				\$ (179,600)
1		UMS: 0000000 1.01.01	IMP Con RII Sunt - Base O&M	× 5	\$ (77,470)	\$ (3,6/3)	\$ (1.6/0)		\$ (242,429)
Ļ		UIMS:0000097.01.01		P X	\$ (338,919)	\$ (22.238)	\$ (7 116)		\$ (107,036)
<u> </u>		UIMS.0000098.01.01	IMB Procurement Sys - Base O&M	×	\$ (215,268)	\$ (14,125)			\$ (316 404)
\perp		UIMS.00000100.01.01	IMB SAP Infrastructure - Base O&M	WX	\$ (243,404)	\$ (15,971)	L		\$ (357,759)
Ц		UIMS.00000101.01.01	IMB Portal Support - Base O&M	XM	\$ (98,060)	\$ (6,434)			\$ (144,130)
_		UIMS.00000102.01.01	IMB ABAP Development Supt - Base O&M	XM	\$ (349,547)	\$ (22,936)	\$ (7,340)		\$ (513,770)
_		UIMS.00000103.01.01	IMB BW Operator - Base O&M	XM	\$ (134,665)	\$ (8,836)	\$ (2,828)		\$ (197,932)
\downarrow		UIMS,00000104.01.01		ΜX	\$ (1,546)	\$ (101)	\$ (32)		\$ (2,272)
4		UIMS:00000127.01.01	Supply Chain Hist BC - Base O&M	ON :					\$ 47,606
4		UIMS.00000162.01.01		٨S	1				\$ (261,636)
\downarrow		U.SO.261060000000000000000000000000000000000	Infra Lifecycle Server BC - U&M FENA Voice Havade RC - HW Rase Capital	4.5 2.4	\$ (3,096)	\$ (293)	\$ (63)		\$ (17,465)
1		UIMS.00000165.02.01	FENA Voice Upgrade BC - O&M	: 5	\$ (5 902)	\$ 11 057	\$ (617)		8 (90 610)
	·	UIMS.00000167.01.01	Firewall Mgmt Infr BC -HW Base Capital	. 44					\$ (1,200,630)
Ц		UIMS.00000167.02.01	Firewall Mgmt Infr BC - O&M	٨٢	\$ (1,570)	\$ (281)	\$ (164)		\$ (21,419)
		UIMS.00000168.01.01	Remote Access BC -HW Base Capital	Y2					\$ (326,634)
\downarrow		UIMS.00000168.02.01	Remote Access BC - O&M	Y2	\$ (3,104)	\$ (147)	\$ (67)		\$ (10,060)
\downarrow		UIMS.00000169.01.01	NERC CIP Compliance BC -HW Base Capital	۷.					\$ (180,528)
1		UIMS: 00000170:01	IMS Prov Tools EAMS BC -DEV Base Capital	72 X2	1000 107 4	1000			\$ (1,007,403)
\downarrow		UMS:000001/0.02.01	INIC PTOV TOOKS EAMS BC - COM	72	\$ (21,028)	(166) \$	\$ (453)		\$ (68,160)
1		UMS.00000171.02.01	Network Anomaly Detection BC - Base O&M	Y2	\$ (24,773)	\$ (1,175)	\$ (534)		\$ (80,298)
Ц		UIMS.00000198.01.01	FENA COREWL BC -Dev Base Capital	77					\$ (3,755,343)
4		UIMS.00000198.06.01	FENA COREWL BC - Base O&M	٨.					\$ (684,215)
4		UIMS.00000199.01.01		77					\$ (1,398)
1		UIMS:00000221.01.01		2!	\$ (655,795)	\$ (17,441)	\$ (7,991)		\$ 681,227
\downarrow		UIMS:00000234,01.01	Lake City UC BC -HW Base Cap	× 5	(0 t 1 c c)	1000			\$ (8,245,320)
\downarrow		UIMS:00000234.01.02	Cmall Og M Designe - Dage Og M) L	\$ (29,548)	(262,0) \$	\$ (3,087)		\$ (415,020)
-		UIMS 00000256 01 01		22					\$ (520,000)
L		ULAW.0000002.01.01	Doc Files and Corp Records	ž	\$ (45,940)	\$ (1 134)	\$ (622)	\$ (221)	\$ (90 373)
L		ULAW.00000003.01.01	Directors Fees & Benefits	, M	\$ (224 695)	\$ (5.546)		\$ (1 082)	6 (442 017)
ļ.,		ULAW.00000003.03.01		M1	\$ (54,706)	\$ (1,350)		\$ (263)	\$ (107,616)
Ц		ULAW.00000003.04.01	Law-Corp Sec & Bens	M1	\$ (57,287)	\$ (1,414)	\$ (776)	\$ (276)	\$ (112,695)
_		ULAW.00000003.05.01	Nuc Lab Emp SS	M1	\$ (79,963)	\$ (1,974)	\$	\$ (385)	\$ (157,302)
4		ULAW.00000003.06.01	Law - Admn	W1	\$ (21,161)	\$ (522)	-	\$ (102)	\$ (41,627)
4		IULAW, UUUUUUU3,UK,U	Law - Litgation	M	\$ (2,457)	\$ (61)	\$ (33)	\$ (12)	\$ (4,834)

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 147 Attachment No. 2 Page 15 of 15

FPL									
AMF by Cost (AMF by Cost Center By WBS by Driver	iver							
For the six Mc	For the six Months Ending 12/31/ 2011	011							
Table									
					* Amount				
					JUL 2011-				
					DEC 2011				
					1	2	3	4	*
Resp. cost cntr	.	WBS-Reporting WBS		WBS-Reason for investment	AMF - NEER	AMF - FIBERNET	AMF - FPLES	AMF - OTHER FPL	FPL
		ULAW.00000004.01.01	Law - Admn	Σ	\$ (107,115)	\$ (2,644)	\$ (1.451)	\$ (516)	\$ (210 715)
		ULAW.00000025.01.01	General Counsel AMF True Up	2	\$ (132,048)	\$ (156)	\$ (2.041)	\$ (1.511)	\$ 135 756
				Total	\$ (28,665,722)	\$ (936,169)	\$ (529,551)	1	\$ (1,046,479) \$ (100,161,530)
								\$ (31,177,921)	
					Note: Total include	Note: Total includes \$863,289 of 2010 True up	True up		

Interrogatory No. 147 Attachment No. 3 Page 1 of 1

Legend for Driver Codes

AMF Title Drivers:	Jan to Jun	July to Dec	
	c1	M1	MF-Shared
	c1c		MF-Shared - For costs manually aiready appled.
	62	M2	MF-FPLES & Fibernet
	ಬ	M3	MF-FPLE & FPL NED
	c3a	M4	MF-FPLE, FPL NED, & Fibernet
	2	Ξ	Headcount Incl. Affiliates
	8	S1	Sq Ft Avg Incl. Subs
	c7	S2	Sq.Ft-GO
	83	53	Sq Ft - JB
	9	cs	Average of Shared Benefit Capitalized Software Drivers
	c10	CH.	Average of Shared Benefit Capitalized Hardware Drivers
	c11c	N2	Affiliate Megawatts - NUC Executive 100%
	c11	Z	Affiliate Megawatts - NUC Executive
	c12	MW	Affiliate Megawatts - PGD Executive
	hr2	HG	GO Building Affiliate FTE %
	hr3	£	JB Building Affiliate FTE %
	hr4	로	LFO Building Affiliate FTE%
	hr5	H5	Well Program FTE%
	X2	X2	Actual number of workstations per business unit. (includes Subsidiaries) (W/S Model #2)
	×4	×4	Actual number of mainframe MVS CPU hours by business unit.
	ΧF	XF	Actual number of workstations per business unit. (includes subsidiaries in FPL utility faciliti
	×W	XM	SAP User count per BU/Aff
	XS1		Based on server ownership information - IM percent allocated out by total workstation cour
	XS2		Datacenter alloc. based on server located in GO and JB - IM percent allocated by total wo
	⋝	⋝	Not used
	Y2	Y2	Actual number of workstations per business unit. (includes Subsidiaries) (W/S Model #2)
	Y 3	પ્ર	Based on documents processed by BU
	77	۲۲	Actual number of workstations per business unit (Inc subs in FPL facilities) (W/S Model #4
	×Μ	ΑM	SAP user count
	¥	¥	Actual % of FPL's subsidiaries workforce as a % of total FPL workforce for subs altocation
	N≻		Actual % of FPL's subsidiaries SAP transactions as a % of total FPL transactions for subs
	YS1	7.5	Based on server ownership information - IM percent allocated out by total workstation cour
	EMT		Specific support of EMT/Trade Floor
	CBU		Resource allocation supporting Affiliates
	PGD		Resource allocation supporting Affiliates
	AVI		Aviation

sed on server located in GO and JB - IM percent allocated by total workstation count

ubsidiaries SAP transactions as a % of total FPL transactions for subs allocation.

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Q. Please refer to Ms. Ousdahl's Direct Testimony and Exhibits

Please list each FPL 2011 cost center by name and number, the total actual cost for each cost center, and the amount allocated to affiliates by each allocation method (direct charge, FTE, Massachusetts formula, etc.) utilized. Please use a separate column for each allocation method and total each column.

A.

The information requested is not available in the format requested; however, FPL can provide the equivalent information in the following attachments:

For the six months ended June 30, 2011:

Attachment No. 1 - FPL Total Costs by Cost Center
Attachment No. 2 - FPL Direct Charges by Cost Center
Attachment No. 3 - FPL Service Fees by Cost Center

Attachment No. 4 – FPL AMF by Cost Center by Driver (see Attachment No. 7 to FPL's response to OPC's First Set of Interrogatories No. 7 for 2011 driver key)

For the six months ended December 31, 2011:

Attachment No. 5 - FPL Total Costs by Cost Center

Attachment No. 6 - FPL Direct Charges and Service Fees by Cost Center

Attachment No. 7 - FPL AMF by Cost Center by Driver (see Attachment No. 7 to FPL's response to OPC's First Set of Interrogatories No. 7 for 2011 driver key

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Q. Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the document provided in response to OPC POD No. 2, please provide a detailed explanation of the document, including: a) what it is and where it came from; b) why it is relevant to POD No. 2; and c) for each page, please spell out each acronym, explain each column and note the source, explain each row and note the source, and explain any notes.

A.

See Attachment No. 1 for an explanation of the documents provided in response to OPC's First Request for Production of Documents No. 2, as well as walkthough explaining the various sections of a sample report.

The attachment responsive to this interrogatory is confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

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Q. Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the document provided in response to OPC POD No. 4, please provide a detailed explanation of each of the pages included in the response, including: a) what it is and where it came from; b) why it is relevant to POD No. 4; and c) for each page, please spell out each acronym, explain each column and note the source, explain each row and note the source, and explain any notes.

A.

The documents provided in response to OPC POD 4 provide the underlying numbers and calculations to support the overhead rates included in Exhibit KO-9, page 15. The title of each page corresponds to an overhead rate shown in the Exhibit. These spreadsheets are prepared by the Cost Measurements and Allocations department using data provided by various sources. Attachment No. 1 explains each rate and details the processes used to compute them.

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 154 Page 1 of 1

Q. Please Refer to FPL's Responses to OPC First Request for Production of Documents (POD):

Referring to the response to OPC POD No. 5, please explain in detail each of the documents provided.

A.

Bate Stamp Page OPC 004558 is a circuit pricing analysis supporting the selection of Fibernet as the lowest cost provider. The document also indicates that FPL selected an alternate vendor in cases where Fibernet was unavailable in the area.

Bate Stamp Pages OPC 004561 and OPC 004562 are a memorandum that details the evaluation of Readi Power against project specifications, alternatives and outlines the reasons this vendor was selected.

Bate Stamp Pages OPC 004559 and OPC 004560 provide pricing and transaction details for the Turkey Point purchase and also spells out warranty information and services provided.

Bate Stamp Page OPC 004563 is single source justification memo. This memo is required by FPL's procurement policies for any purchase greater than \$25k that is not competitively bid.

Florida Power & Light Company Docket No. 120015-El OPC's Eighth Set of Interrogatories Interrogatory No. 155 Page 1 of 1

Q. Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to OPC Interrogatory No. 1, do any NEECH, NEER or other subsidiary employees receive their pay and benefits initially from FPL as the NEE executive employees do? If so, please list the employees by company and position, indicate their 2011 costs, and explain in detail how their costs are allocated from FPL to their companies.

A.

No employees from either NEER, NEECH, or any other subsidiary of NEE receive their pay and benefits initially from FPL.

Florida Power & Light Company Docket No. 120015-El OPC's Eighth Set of Interrogatories Interrogatory No. 156 Page 1 of 1

Q. Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

FPL's response to Interrogatory No. 7, Attachments 6 and 7 showed the percentages for each AMF driver. Please provide the underlying statistics and their vintage for each driver of each relevant component.

A.

Please see FPL's responses to OPC's Eighth Set of Interrogatories Nos. 146 and 148 for 2011 information. Please see Attachment Nos. 1 through 5 for the underlying statistics of the 2010 rates.

Attachment Nos. 4 and 5 responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

Fiorida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 158 Page 1 of 1

Q. Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to OPC Interrogatory No. 9, please provide actual employee examples of the factors and calculations for four types of employees with charges to affiliates in 2011: fixed and variable employees, with and without an unproductive time overhead adder. Please explain which employees receive the unproductive overhead adder, which do not, and why.

A.

Based on FPL's response to OPC's First Set of Interrogatories No. 9, see Attachment No. 1, which are examples of a fixed employee and a variable employee for the first pay period in 2012. All direct charges of payroll include a non-productive overhead loader. The only time the non-productive loader is not included in services provided to affiliates is in Service Fees and Affiliate Management Fee (AMF) charges. The Service Fee and AMF are based on a percentage of total payroll costs (including vacation, holiday, sick, etc.), as opposed to charging the specific hours worked on an affiliate project, as is done with direct charges.

Florida Power & Light Company Docket No. 120015-E1 OPC's Eighth Set of Interrogatories Interrogatory No. 158 Attachment No. 1

Florida Power & Light

																	.a						Jan 2012 Rates												.0							
į	1											6.85%	14.05%	5.50%	9.79%	6.89%	19.91%	0.72%	12.65%	7.94%			Jan 20											6.85%	14.05%	5.50%	9.79%	6.89%	19.91%	4.75 0.72%	۲- 20	
Amount JAN 2012-	т-										\$ 1,299	\$ 253	\$ 182	\$ 71	\$ 169	\$ 119	\$ 259	\$ 12	\$ 164	\$ (103) -7.94%	\$ 2,425	Amount		Amount									401.61	27.51 6.85%	182.48 14.05%	71.43 5.50%	64.63	45.49 6.89%	258.59	4.75	-103.12 -7.94%	953.38
Donoising Order	Iveccises Older	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	Total Payroll	FPL Payroll Tax OH	FPL Funded Welfare	FPL Unfunded Service Cost	External - A&G Payroll	External - A&G Expenses	External - Non-Productive	External - Workers Comp	Performance Incentives	FPL Unfunded Benefits Costs			Receiver Order		6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	6150001608	Total Payroll	FPL Payroll Tax OH	FPL Funded Welfare	FPL Unfunded Service Cost	External - A&G Payroll	External - A&G Expenses	External - Non-Productive	External - Workers Comp	FPL Unfunded Benefits Costs	
	adi.	3 Regular Hours	Regular Hours	2 Regular Hours	1 Regular Hours	Regular Hours	3 Regular Hours	Regular Hours	2 Regular Hours	3 Regular Hours													Type		2.25 Regular Hours	2.25 Regular Hours	Regular Hours	3 Regular Hours	4 Regular Hours	2.5 Regular Hours	2.5 Regular Hours	3 Regular Hours										
		E 3	2	2	1	E	8	11	2	ε													Hours	, , , , , , , , , , , , , , , , , , ,	2.25	2.25	-	ε	 	2.5	2.5	E										
Docting Data		1/12/2012	1/12/2012	1/12/2012	1/12/2012	1/12/2012	1/12/2012	1/12/2012	1/12/2012	1/13/2012	-												Posting Date	le le	1/3/2012	1/5/2012	1/6/2012	1/10/2012	1/10/2012	1/11/2012	1/13/2012	1/13/2012										
Time Cheet Date	3	1/3/2012	1/4/2012	1/5/2012	1/6/2012	1/9/2012	1/10/2012	1/11/2012	1/12/2012	1/13/2012													Time Sheet Date	Employee B - Variable	1/3/2012	1/5/2012	1/6/2012	1/9/2012	1/10/2012	1/11/2012	1/12/2012	1/13/2012										

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 1 of 6

Q.

Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No.12, please identify the dated cost study and rate development for each service described in Attachment 1. Include all factors used in calculating rates and a detailed narrative explanation of each cost study and rate development.

A.

See below for the detailed narrative explanations and attached for the cost studies requested:

BILLING AND PAYMENTS (items 1-4 in matrix of services from OPC Interogatory No. 12)

During the fall of each year, the cost per transaction calculations for printing and payment processing services performed by Customer Billing for the benefit of FPL's affiliated companies are updated with the current costs. Once the calculations are approved by Cost Accounting, the updated cost per transaction is applied during the following year based upon the actual volume of transactions processed.

Printing Services:

See Attachment No. 1.

The current cost per transaction calculation for printing services itemizes the volumes and all costs associated with the different document types printed (Bills, Vendor Checks, Payroll Checks, Direct Deposit Statements, etc.) for the affiliated companies. The calculation captures the following costs:

- " Salary costs loaded with an external Pension, Welfare, Taxes and Insurance (PWTI) rate
- " Forms costs (paper and envelopes)
- " Maintenance costs (high speed printers and inserters)
- " Supplies costs (toner and developer)
- " Software costs
- " Equipment costs (includes Depreciation, Return on Investment, Taxes and Insurance)
- " Building space usage and,
- " Postage costs (when applicable)

The aggregate of the costs associated with each document type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a printing and mailing cost per print line is applied according to the number of product/services the Customer receives.

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 2 of 6

Payment Processing Services:

See Attachment Nos. 2 & 3.

The current cost per transaction calculation for payment processing services itemizes the volumes and all costs associated with the automated and manual processing of payments for the affiliated companies. The calculation captures the following costs;

- " Salary costs loaded with an external PWTI rate
- " Maintenance costs (high speed printers and inserters)
- " Supplies costs
- " Software costs
- " Building space usage

The aggregate of the costs associated with service type is divided by the previous year's volume to arrive at a cost per transaction. In the case of Affiliated Company Products and Services that appear as line items on the utility bill, a payment processing cost per charge line is applied according to the number of product/services the Customer receives.

MISCELLANEOUS CALLS OVERVIEW (item 5 in matrix of services)

See Attachment No. 6.

FPL will assist FPLES customers who call FPL with FPLES inquiries and complaints related to the various value added products and services offered by FPLES. FPL is reimbursed for the time its agents (FPL and outsourcer) spend handling FPLES customer inquiries and complaints. Since the volume of these calls is relatively low, this reimbursement is processed quarterly.

Every quarter FPL provides data for the calculation of the amount that FPLES will reimburse FPL for handling the FPLES customer inquiries and complaints. The calculation contains the following components: monthly cost per call for FPL agent handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent handled calls (total monthly outsourcer expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of FPLES customer inquiry/complaint calls handled monthly by FPL and outsource agents, percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

Assumptions:

- Average handle times vary by each value added product or service call type and are provided by system generated reports from the Automatic Call Distributor (ACD)
- Total average handle time for all calls is the previous year's year-end average provided by system generated reports from the ACD

Process

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services.

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 3 of 6

Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations

Outsourcing Expenses - Record outsourcer expenses for call handling, which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

Determining Call Volume

- Call volumes are provided by system generated reports from the Automatic Call Distributor (ACD)
- FPL agent handled calls are recorded separately from outsourcer agent handled calls to determine the percentage of work performed by each entity which affects the distribution of reimbursed expenses (payroll and non-payroll outside services)
- The FPLES calls handled by FPL are recorded and used to determine the reimbursement amounts

Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing the total payroll costs by the total number of calls handled by FPL agents

Outsourcer cost per call is determined by dividing the total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents

<u>Determining Average Handle Time (AHT)</u>

- Calculating AHT percentages:

The AHT to handle an FPLES call is divided by the total overall AHT (see assumptions above) to create an AHT percentage which is used in the reimbursement calculation

Determining Reimbursement Amounts

<u>Calculating payroll reimbursements:</u>

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPLES calls handled by FPL agents

Calculated FPL cost per call

Calculated AHT percentage

Calculating non-payroll outside services reimbursements:

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPLES calls handled by outsourcer agents

Calculated outsourcer cost per call

Calculated AHT percentage

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 4 of 6

<u>Miscellaneous Calls – FPSC Complaint Handling Related to FPLES (included in item 5 in matrix of services)</u>

See Attachment Nos. 7 & 8.

Throughout the course of the year, FPL's customer advocacy group responds to customer complaints received at the FPSC. Included in these complaints are complaints specific to FPLES products and services.

Once a year, the cost associated with handling the complaints specific to FPLES are charged back to FPLES. The costs are calculated by taking the average complaint handling cost from the prior year times the number of FPLES complaints handled.

The average cost per complaint is calculated by taking the total prior year budget (actual) for the customer advocacy group responsible for complaint handling and dividing it by the total number of complaints handled. The budget includes:

- · Pavroll
- Telephone Service
- · Postage
- · Other costs

The costs are updated on an annual basis.

TRANSFER CALLS OVERVIEW (item 6 in matrix of services)

See Attachment Nos. 4 & 5.

FPL provides service to FPLES by transferring calls to them when customers call to connect or transfer electrical service. FPLES provides customers with opportunities for value added services (e.g., home newspaper delivery, phone service, satellite television, etc) during the call. FPL is reimbursed for the time its agents (FPL and outsourcer) spend transferring the call to FPLES.

Every month FPL calculates the amount that FPLES will reimburse FPL. The calculation contains the following components: monthly cost per call for FPL agent handled calls (total monthly payroll divided by the number of calls handled by FPL agents), monthly cost per call for outsource agent handled calls (total monthly outsource expenses divided by the number of calls handled by outsource agents), number of calls handled monthly by FPL and outsource agents, number of calls transferred monthly to FPLES by FPL and outsource agents, percentage of average handle time per transfer relative to overall average handle time for all calls handled by FPL (FPL and outsource agents combined).

Note: In March 2012, FPL began notifying customers that they would be transferred to an affiliate and allowed customers to opt-out of being transferred. This process change increased the percentage of average handle time FPL agents spent speaking with customers which also increased the reimbursement to FPL.

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 5 of 6

Assumptions:

- Average handle time to transfer calls to FPLES is 10 seconds
- Total average handle time for all calls is the previous year's year-end average provided by system generated reports from the Automatic Call Distributor

Process:

The following process steps are taken to calculate the appropriate amounts that FPLES reimburses FPL for services.

Determining Call Handling Costs

Payroll Expenses - Determine regular and overtime payroll expenses for customer care agents and supervision via SAP BW reports that are extracted to capture regular and overtime payroll costs associated with customer care operations

Outsourcing Expenses - Record outsourcer expenses for call handling which are determined by either recording monthly invoices or accruals for outsourcing. If accruals are used in the calculation then adjustments are made in the following month to true-up the difference when the actual invoice is processed.

Determining Call Volume

- Call volumes are provided by system generated reports from the Automatic Call Distributor (ACD)
- FPL agent handled calls are recorded separately from outsourcer agent handled calls to determine the percentage of work performed by each entity which affects the distribution of reimbursed expenses (payroll and non-payroll outside services)
- The calls transferred to FPLES are also recorded separately and are used to calculate the reimbursement amounts

Determining Cost per Call

- Calculating FPL and outsourcer costs per call:

FPL cost per call is determined by dividing the total payroll costs by the total number of calls handled by FPL agents

Outsourcer cost per call is determined by dividing the total outsourcer expense (invoice or accrual amount) by the total number of calls handled by outsourcer agents

Determining Average Handle Time (AHT)

Calculating AHT percentages:

The AHT to transfer a call to FPLES is divided by the total overall AHT (see assumptions above) to create an AHT percentage which is used in the reimbursement calculation

Determining Reimbursement Amounts

- Calculating payroll reimbursements:

Payroll expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of FPL agent handled calls transferred to FPLES

Florida Power & Light Company Docket No. 120015-EI OPC's Eigth Set of Interrogatories Interrogatory No. 159 Page 6 of 6

Calculated FPL cost per call Calculated AHT percentage

- <u>Calculating non-payroll outside services reimbursements:</u>

Non-payroll (outside services) expenses reimbursed by FPLES are calculated by multiplying the following three items together:

Number of outsourcer agent handled calls transferred to FPLES Calculated outsourcer cost per call Calculated AHT percentage

SPACE CHARGES (items 7-8 in matrix of services)

Each month the Corporate Real Estate department (CRE) performs an analysis of the utilization of space and furniture by affiliates. The utilization, multiplied by the market rate, (which is based on an analysis prepared every 5 years) is billed to affiliates on a monthly basis. Please see FPL's response to OPC Eighth Set of Interrogatories No. 80 for the calculations of these billings and market study information.

EMT SERVICES (items 9-11 in matrix of services)

FPL provides a limited amount of front-office trading and mid-office risk management services to FPLES. Employee costs are charged directly to FPLES through a fixed payroll distribution from personnel involved with providing services. The payroll distribution percentages are developed by department managers after completing a critical review of the amount of time they expect various personnel to spend on performing each FPLES-related activity. In addition, the payroll distribution values are reviewed based on a comparison to prior years' actual results/expenses to confirm the reasonableness of the established rates.

The attachments responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 160 Page 1 of 1

Q. Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No.12, for 2011, please list the total FPL rate factors and the number, rate and dollars charged to FPLES for each service described in Attachment 1.

A.

Please see Confidential Attachment Nos. 1-3 reflecting the services charged to FPL Energy Services for 2011 that are based on calculations using rate factors and quantities. The factors used in these calculations are described and provided in FPL's response to OPC's Eighth Set of Interrogatories No. 159.

The attachments responsive to this interrogatory are confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida

Power & Light Company

Docket No: 120015-EI

Filed: August 16, 2012

JOINT INITIAL AND PRELIMINARY RESPONSE TO MOTION TO SUSPEND HEARING BY OFFICE OF PUBLIC COUNSEL AND THE FLORIDA RETAIL FEDERATION

The Citizens of the State of Florida, through the Office of Public Counsel (OPC) and the Florida Retail Federation (FRF), submit their joint initial and preliminary response to the Joint Motion to Suspend Procedural Schedule ("Motion to Suspend") filed by Florida Power & Light Company (FPL), South Florida Hospital and Health Care Association (SFHHA), Florida Industrial Power Users Group (FIPUG), and Federal Executive Agencies (FEA) (collectively "FPL") on August 15, 2012. OPC and FRF state that they do not oppose the Motion at this time only to the extent that it requests the Commission to suspend the hearing currently scheduled to begin on August 20, 2012 in this Docket and establish procedures and time frames adequate to provide due process to OPC and other parties.

1. The Motion to Suspend recites that it is filed contemporaneously with a Motion to Approve Settlement. The "settlement" to which the pleading refers is a document that only FPL, SFHHA, FIPUG, and FEA have executed. Coming on the eve of a hearing scheduled to start in three business days, the "settlement" has created a situation of first impression which the parties must evaluate and brief as part of their full response. Despite the vigorous objection by OPC and FRF to it, which OPC and FRF will develop in a separate pleading, the practical impact of the "settlement" filing and the accompanying Motion to Suspend is that the hearing cannot proceed without the Commission first

conducting a full analysis of the impact of the filing on the case and the respective rights and obligations of the parties to the case.

2. The OPC and FRF further assert that the one-day hearing requested for consideration of the "settlement" and the alternative 6 day hearing time proposed by FPL are legally and logistically inadequate. This argument will also be supported in the OPC's and FRF's fuller response that will be timely filed at a later date. To be clear, this statement of no opposition to the suspension of the hearing is not an agreement that the procedure suggested by FPL is lawful or that it should be followed or that there is any linkage between suspension and the further procedures suggested by FPL. Rather, this statement is a recognition of the reality that the hearing cannot practically go forward on its current schedule, given the timing of the "settlement" filing and the need for time and opportunity to respond to it fully without sacrificing the requirements of case preparation.

For the foregoing reasons, OPC and FRF state that they do not oppose suspension of the hearing.

Charles J. Rehwinkel
Deputy Public Counsel

Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 (850) 488-9330

Attorney for the Citizens of the State of Florida

Robert Scheffel Wright John T. LaVia

c/o Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308

Attorneys for the Florida Retail Federation

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and foregoing JOINT INITIAL AND PRELIMINARY RESPONSE TO MOTION TO SUSPEND HEARING BY OFFICE OF PUBLIC COUNSEL AND THE FLORIDA RETAIL FEDERATION has been furnished by electronic mail and/or U.S. Mail on this 16th day of August, 2012, to the following:

Caroline Klancke Keino Young Florida Public Service Commission Office of the General Counsel 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

John T. Butler Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420

Ken Hoffman R. Wade Litchfield Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301-1858 Kenneth L. Wiseman Mark F. Sundback J. Peter Ripley Andrews Kurth LLP 1350 I Street, NW, Suite 1100 Washington, DC 20005

Daniel R. and Alexandria Larson 06933 W. Harlena Drive Loxahatchee, FL 33470 Charles Milsted AARP, Associate State Director 200 West College Avenue Tallahassee, FL 32301

Vickie Gordon Kaufman Jon C. Moyle c/o Moyle Law Firm 118 North Gadsden Street Tallahassee, FL 32301 Robert Scheffel Wright John T. LaVia Gardner Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308

Karen White Federal Executive Agencies c/o AFLOA/JACL-ULFSC 139 Barnes Drive, Suite 1 Tyndall Air Force Base, FL 32403 Thomas Saporito 6701 Mallards Cove Rd., Apt. 28H Jupiter, FL 33458 John W. Hendricks 367 S. Shore Drive Sarasota, FL 34234

Linda S. Quick, President South Florida Hospital and Healthcare Association 6030 Hollywood Blvd., Suite 140 Hollywood, FL 33024

Quang Ha, Paul Woods, Patrick Ahlm Algenol Biofuels, Inc. 28100 Bonita Grande Drive, Suite 200 Bonita Springs, FL 24135

Mr. Larry Nelson 312 Roberts Road Nokomis, FL 34275 William C. Garner Brian P. Armstrong Nabors, Giblin & Nickerson, P.A. 1500 Mahan Drive, Suite 200 Tallahassee, FL 32308

Mr. Glen Gibellina 7106 28th Street East Sarasota, Florida 34243

> Charles J. Rehwinkel Deputy Public Counsel

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 162 Page 1 of 2

Q. Please Refer to FPL's Responses to OPC's First Set of Interrogatories:

Referring to FPL's response to OPC Interrogatory No. 22, Attachment 1, page 2, please provide the results of the appraisal for the aviation assets, including a detailed description of the qualifications of the appraiser and whether the appraiser is an FPL employee or affiliate employee.

A.

See appraisals for the aviation assets listed below. Qualifications for each of the parties who completed the appraisals can be found in Attachment Nos. 1-4. Also, please note that the a copy of each appraisal can be found in FPL's response to Staff's Fifth Request for Production of Documents No. 41.

Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 162 Page 2 of 2

		443	Appraisal	Independent Party from
Assets Description		FMV (1)	Performed by	FPL
May 2010 Transaction				
Dassault Falcon -			Aviation Management	
New Purchase Agreement Transfer	\$	12,264,960	Consulting, Inc	Yes
February 2011 Transaction				
Falcon 2000				
Serial Number 83	\$	9,000,000	Jet Perspectives	Yes
Cessna Citation Excel				
Serial Number 560-5346	\$	4,900,000	Jet Perspectives	Yes
Cessna Citation XLS				
Serial Number 560-5630	\$	6,900,000	Jet Perspectives	Yes
2004 Agusta A109E Power Helicopter	<u>.</u>			
Registration # N197J	\$	2,884,000	Aircraft Valuation	Yes
2004 Agusta A109E Power Helicopter			:	
Registration # N298R	\$	2,975,000	Aircraft Valuation	Yes
THE REPORT OF THE PROPERTY OF	: !		Aviation Asset	
Spare parts, GSE Inventory & Tooling	\$	625,545	Management, Inc	Yes
			Aviation Asset	
Office Furniture	\$	10,003	Management, Inc	Yes
· · · · · · · · · · · · · · · · · · ·			Aviation Asset	
Computer Equipment	\$	13,705	Management, Inc	Yes
Security Cameras at Hangar	\$	36,925	N/A ⁽³⁾	N/A
Total	ċ	39,610,138	(2)	
Total	<u> </u>	25,010,138		:
Notes:				
1) FMV equals Sales Price. 2) There were no closing costs acceptate.	. d	ith the tra	for of those process	
²⁾ There were no closing costs associated in the series of the series and a series are series as be a series are series.			ier of these assets.	

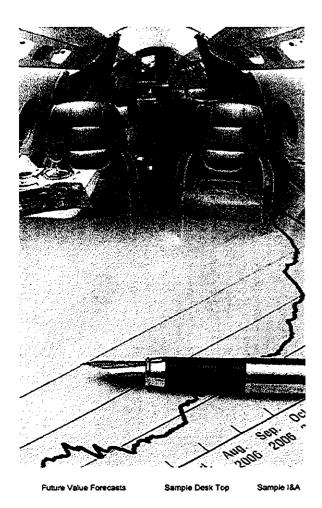


Appraisers to the Corporate Aviation Industry

Since 1999, Jet Perspectives has grown to be one of corporate aviation's most prestigious aircraft appraisal companies; its founder, Robert Zuskin, is an industry veteran having excelled as a consultant, aircraft broker, and buyer's representative.

The creation of Jet Perspectives was the culmination of over 20 years of work in the aviation business. The company does not sell, broker, or participate in any aircraft transaction, other than providing value opinions. JPI's assignments are performed using contacts in virtually every sector of the corporate aircraft community (dealers, brokers, manufacturers, operators, and lenders) to provide as much detail and comprehensive analysis as possible. As a member of the American Society of Appraisers, each assignment is conducted within the strict professional requirements of the organization, Jet Perspectives is also a member of the National Business Aviation Association and the National Aircraft Finance Association.

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Services - Work Product

Depending on the need for an appraisal, our clients require varied appraisal products. In that regard, Jet Perspectives offers various appraisal styles:

- Value Opinion Letter. Typically a 3 to 7 page letter, based on information provided by the cilent, which simply offers the opinion of Jet Perspectives as to the value of the alcraft with cursory market information to support that opinion.
- Desktop Appraisal Report. A bound report, based on information provided by the client, which offers the opinion of Jet Perspectives as to the value of the aircraft. This report also provides detailed background information on the subject aircraft model, its competitive environment and details the existing marketplace with information regarding available sircraft and review of relevant transactions. In valuing the aircraft, these data points serve to define the market extremes and to appropriately place the Subject Aircraft within these parameters, (Sample report provided.)
- inspection & Appraisal Report. In addition to the detailed market information provided in the Desktop Appraisal, Jet Perspectives performs a rigorous on-site inspection of the aircraft and its documentation. The inspection process establishes our opinion as to the overall condition of the aircraft and its logbooks. The final report details the status of major maintenance issues and the impact these have upon the value of the aircraft. In addition, the report offers copies of the relevant ownership and airvorthiness documentation, photographs and, if available, an Aircraft Status Report generated by the aircraft's computerized maintenance program. This latter information details the status of every inspection and every component of the aircraft. (Sample report provided.)

The pricing and availability of these appraisal products are available on request.

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Real World Experience

Jet Perspectives is honored to have worked for some of the world's largest companies and entrepreneurial elite. Since 1999, some of our notable assignments have included:

- For a major leasing company, Jet Perspectives appraised the
 portfolio of an acquisition target providing both current values
 and future values of a host of corporate aircraft. The final report
 was internally reproduced and provided to the staff of the leasing
 company as a market primer.
- On behalf of an engine manufacturer, Jet Perspectives provided expert testimony relating to the value of an aircraft which had suffered multiple in-flight engine shutdowns.
- Retained by the Prime Minister of an Asian country to provide impartial opinion regarding the value of his personal Gulfstream.
- Numerous assignments relating to the possible loss of value due to maintenance issues, incidents of damage and other events which could diminish the value of an aircraft.
- Retained by individuals and companies who were seeking to exit fractional ownership programs and who required an impartial opinion as to the value of their share. In vitrually every case, the involvement of Jet Perspectives led to increased payouts.
- Hired by partners to establish an equitable Fair Market Value for the purpose of dissolving the partnership.
- For a mejor airframe manufacturer, market analysis and future value projections of their line of aircraft.

Over the past few years, Bob Zuskin has spoken at Falcon Jet's Aviation Professionals Conference as well as at the Equipment Leasing Association's annual conference.

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Contact Us

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Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 162 Attachment No. 2 Page 1 of 2

RESUME / CV

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William B Kellogg 14860 W. Maui Ln. Surprise, AZ 85379

www.aircraftvaluation.com

PROFESSIONAL SCHOOLS

- * Certification of an Aircraft Appraiser by National Association of Aircraft Appraisers (NAAA)
- * Former member of the American Society of Appraisers (ASA)
- * Crew Resource Management Facilitator--FlightSafety International.
- * FlightSafety International.
- * Crew Resource Management--FlightSafety International.
- * Instructor Development Course--FlightSafety International.
- * Heliprops Aeronautical Judgment Training
- * Factory MBB Ground and Flight Training Course
- * Factory Agusta International Maintenance Test Flight Training Course,
- * Factory Aerospatiale Initial Pilot Training Course
- * Instructor Pilot Training and MOI Course, Isfahan, Iran.
- * Factory Bell Helicopter Commercial Maintenance Course
- * Airframe and Powerplant Course (A&P) -- El Paso Community College. Colo. Spgs., Co.

PROFESSIONAL EXPERIENCE (10 years only)

Jun 98 to Present. Owner/Appraiser, Aircraft Valuation - Aircraft Appraiser/Consultant, both airplanes and helicopters.

PERSONAL DATA

- * Bachelor of Science Degree; Professional Aeronautics (Embry Riddle University)
- * Airline Transport Rating (ATP) Airplane & Helicopter, CFI, CFII, AGI, AGII USA
- * Airline Transport Rating (ATP) Egypt
- * Commercial Pilot Rating (CPL) Indonesia
- * Certified Aircraft Appraiser. (NAAA)

Worked in the following countries: Iran, Indonesia, Singapore, Saudi Arabia, Egypt, Zaire, and Italy.

Over 11,000 hours total flight time as pilot.

Over 3,000 hours Full Motion Level C&D Flight Simulator Instructor.

Aircraft Valuation - Appraiser for Helicopters

Page 1 of 2

RESUME

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E-Mail: bill2124@cox.net

William B Kellogg 14860 W. Maui Ln. Surprise, AZ 85379 Florida Power & Light Company Docket No. 120015-EI OPC's Eighth Set of Interrogatories Interrogatory No. 162 Attachment No. 2 Page 2 of 2

PROFESSIONAL SCHOOLS

- * Crew Resource Management Facilitator--FlightSafety International.
- * Bell 412 Pilot Training-FlightSafety International.
- * Bill 212 Pilot Training-FlightSafety International.
- * Crew Resource Management-FlightSafety International.
- * Sikorsky S-76 Initial Pilot Training-FlightSafety International.
- * Instructor Development Course--FlightSafety International.
- * Heliprops Aeronautical Judgment Training-MBB Helicopter Corp.
- * Factory MBB Ground and Flight Recurrent Training Course BO-105.
- * Factory MBB Ground and Flight Initial Training Course BK-117.
- * Bell Helicopter Differences Training, Bell-412/212 -- Gatari Hutama Air Services. Jakarta, Indonesia.
- * Factory Agusta International Maintenance Test Flight Training, Bell-212 & UH-1H. Milan, Italy.
- * Factory MBB Ground and Flight Training Course BO-105 & BK-117.
- * Factory Aerospatial Initial Pilot Training Course AS-350B.
- * Helicopter Mountain Training Course (winter)--Rocky Mountain Helicopters.
- * Instructor Pilot Training and MOI Course AH-1J and B-206B--Isfahan, Iran. Bell Helicopter Int'l. (BHI)
- * Factory Bell Helicopter Commercial Maintenance Course AH-1J.
- * Airframe and Powerplant Course (A&P) -- El Paso community college. Colo. Spgs., Co.

PERSONAL DATA & EDUCATION

Bachelor of Science Degree; Professional Aeronautics (Embry Riddle University), Airline Transport Pilot (ATP) Airplane & Helicopter, CFI, CFII, AGI, AGII, Certified Aircraft Appraiser.

Prior experience: worked in the following countries: Iran, Indonesia, Singapore, Saudi Arabia, Egypt, Zaire, and Italy. Over 11,000 hours total flight time & over 3,000 hours Full Motion Level C&D Flight Simulator Instructing. (See Supplement for more)

PROFESSIONAL EXPERIENCE (Past 10 years only)

Jun 98 to Present. Aircraft Valuation -Self Employed Aircraft Appraiser/Consultant. Includes extensive overseas travel as well as domestic.

May 93 - June 98. FlightSafety International. Fort Worth, TX. Instructor: Simulator, Flight, and Ground. Program Manager for Pilot Ground School and Flight Simulator Training. (Bell 212, 412, and CH 146). Promoted April 94 to Instructor Development Specialist: Technical Writing and Courseware Development. Promoted July 95 to Product Marketing Manager. I also facilitated seminars on Crew Resource Management (CRM)

Aug 91- May 93. Aircraft Valuation -Self Employed Aircraft Appraiser, Consultant. Scottsdale, AZ. (1992) Certificate of Appointment as a Certified Aircraft Appraiser by the National Association of Aircraft Appraisers (NAAA).

Feb 91 - Aug 91 Herman Hospital, Houston, TX. EMS and program instrument instructor in a Cessna 177 Cardinal. Flying BK117 and BO105. Left for death in the family (father) and medical problems.

Feb 90 - Feb. 91. FlightSafety International. West Palm Beach, FL. Pilot Ground School and Flight Simulator Instructor. Courseware Development for the Sikorsky S-76 Initial and Recurrent Pilot Courses, Instrument Course, EMS Pilot Course, and EFIS/DDFCS Course.

Feb 89 - Feb. 90. Petroleum Air Services. Cairo, Egypt. Offshore Contract. Company Check Airmen, Instructor Pilot and Maintenance Test Pilot. Bell-212 & 206B/206L3.

Feb 88 - Jan. 89. MBB Helicopter Corporation. West Chester, Pa. Factory Demonstration Pilot/Ground Instructor and Courseware Development for the BK-117 & BO-105.

Feb 87 - Feb 88 Aircraft Valuation -Self Employed Aircraft Appraiser, Consultant. (Scottsdale, AZ)

Aircraft Valuation - Appraiser for Helicopters

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Aviation Asset Management Inc (AAMI) has worldwide experience working with: Airlines. Aircraft Manufacturers and Corporate Clients Attorneys Banking, Finance, Leasing and Investment Concerns Federal and Local Assessing and Taxing Authorities Government and Military Authorities Insurance Companies Repair Stations

AAMI is able to provide expertise tailored to each individual client while maintaining an overall perspective of how each client's needs relate to the company's goals and the worldwide aviation industry.

Aviation Asset Management Inc. 10570 NW 27 Street Suite 102 Doral, FL 33172-2105 Tel: 305-599-8325

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Appraisals

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Appraisals
Finance &
Strategic Planning
Aircraft Surveys
Records Audits
Technical
Services
Portfolio
Management
Tax Letters
Remarketing
Support &
Testimony

appraisals on Commercial Jets, Regional/Commuter and Executive/Business aircraft. Each appraisal determines an aircraft's Fair Market Value, its Forecasted Value, and Residual Value using refined methodology developed over many years of appraisal experience. Market values are based on knowledge of the industry as to the asking, offered and transaction prices for similar, competitive and alternative equipment, as well as, transactions and/or negotiations involving basically identical aircraft, acquired from AAMI's experience in the continual tracking of aircraft transactions and values.

----Experienced personnel who are experts in each type of aircraft perform physical inspections. We have compiled accurate airframe, engine and component overhaul cost information, which we update constantly. We maintain a complete, up-to-date library of aircraft technical data and a computerized database of all FAA Airworthiness Directives, Service Bulletins and Notices of Proposed Rulemaking. Knowing the cost of compliance of each of these is paramount in valuing the aircraft.

----We also specialize in the audit and appraisal of engines, spares, inventories and support equipment. AAMI has built up an extensive database of prices for parts and support equipment. We always use the most current values and actual transaction prices when valuing an inventory.

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Safety Assessments

On-Site Technical Representation Safety Assessments Appraisals Finance & Strategic Planning Aircraft Surveys Records Audits Technical Services Portfolio Management Tax Letters Remarketing Support & Testimony

----Recently, several Air Carriers have had their operating certificates suspended by the FAA due to the results of a "NASIP" inspection conducted by the FAA. Some were able to regain their certificate and start operations; some were not able to make it back. They all believed that they were in compliance with FAA regulations and that their records and record keeping systems were in compliance. The "FAA NASIP" inspection proved otherwise which resulted in their operating certificates being revoked. An advanced, properly conducted, "NASIP" type evaluation by the experienced personnel of Aviation Asset Management, Inc. will uncover hidden problems and non-compliance of FAA regulations within the airline. AAMI will offer recommendations to correct the problems found during the inspection. AAMI provides complete and comprehensive reviews of manuals, training programs, record keeping, flight operations, station operations, dispatch centers, maintenance facilities & procedures, and overall management effectiveness. AAMI's experienced and qualified personnel in airline management, operations and maintenance, enable AAMI to provide excellent results that are responsive to the clients needs.

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Finance & Strategic Planning

On-Site Technical Representation Safety Assessments Appraisals Finance & Strategic Planning Aircraft Surveys Records Audits Technical Services Portfolio Management Tax Letters Remarketing Support & Testimony

----AAMI is pleased to provide a broadened level of client service in the areas of aviation strategic planning and finance through an association with one of the industry leaders in these specialized areas. Klaskin, Kushner & Company, Inc. (KKC) is a Miami-based firm whose personnel bring more than eighty years of aviation experience to our organization. KKC's principals and associates are experienced in air carrier and aviation maintenance facility feasibility evaluation, business planning and development, aviation-related capital sourcing and investment opportunity evaluation, and bankruptcy workout organization.

----Although KKC is a separate organization, we collaborate on an ongoing basis and function seamlessly as members of our respective firm's project teams. KKC shares our corporate philosophy and values, and we are confident our clients will appreciate their high standards of customer service and quality.

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Legal Support &
Testimony

----AAMI gives owners, operators, airlines and taxing authorities the valuations and documentation they require to support their claims by accurately calculating airline fleet values, institution portfolio values, or individual aircraft values.

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Fax: 305-599-8398

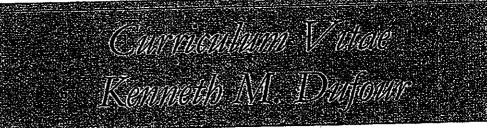
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AMC\VALUE\$ "THE AEROSPACE VALUATION AUTHORITY"

OVER 40 YEARS OF AVIATION EXPERIENCE

demic involvement to his consulting his career. practice.

Regional Marketing Manager, Area cations. Manager, Regional Vice-President, for Gulfstream Aerospace; Honeywell, BF Goodrich Aerospace, Allied-Signal, and Litton Aero Products.

He has been involved in several business expansions; corporate reengineering programs and has a leadership record of exceptional performance results. His contribution to these programs has been in the development and program management of key corporate initiatives (including Market Analysis and Forecast, New Product Introduction, Product-Line Expansion, Budgeting, Staffing, and Business Development Programs). He has been recognized

Kenneth M. Dufour brings a for his excellence in Business Developunique combination of flying, hands ment, Customer Growth, Sales Achieveon aviation experience, and aca- ment, and Customer Support throughout

His portfolio includes a wealth of avi-Mr. Dufour's aviation career onics experiences and knowledge on spans over 30 years of aviation in- various Flight Deck Systems in numerous volvement. He has held positions of aircraft including Corporate, Air Transincreasing responsibility; including port, Regional Airline, and Military Appli-

> Avionics experiences include Conceptual and Systems Design, Flight Operations, FAA Certification, and marketing/business development of these systems. These systems include Inertial, Omega, GPS Long-range Navigation System, Reactive and Forward Looking Windshear, TCAS I & II, CNI, ACARS, Satcom, as well as Flight Management Systems.

Mr. Dufour provides aircraft appraisal, valuations, audit, inspection services for different segments within the aviation community, performs duties as an arbitrator and forensic appraiser. These services include current and future value



assessments for different aircraft as well as expert testimony in reference to aircraft values. He is an Author of Aerospace Technical/Valuation Reports, a course developer, as well as a Consultant, Adjunct Professor, and Guest Lector for Embry-Riddle Aeronautical University".

AMERICAN SOCIETY OF APPRAISERS ACCREDITED SENIOR APPRAISER

Mr. Dufour belongs to the American Society of Appraisers where he holds the designation of ASA**** (Accredited Senior Appraiser), an aviation course developer and instructor, and a member of the International MTS Committee. Additionally, he is a member of the Business Aviation Subcommittee under the Transportation Research Board.** He is a past (2003-2005) member of the Board of Directors of the National Aircraft Finance Association.

Mr. Dufour earned a Bachelor of Professional Aeronautics and Master of Aviation Management Degree from Embry-Riddle Aeronautical University* in Daytona Beach, Florida. He is a licensed Airline Transport Pilot and a Certified Flight Instructor for Single-Engine, Multi-Engine, and Instruments. Ken is a Co-Chairman Trustee of Embry-Riddle Aeronautical University, on the Board of Directors for Aviation & Space Technology Academy at ERAU, and a member trustee of the Association of Governing Boards of Universities and Coffeges.



Mr. Dufour currently is an aerospace consultant for the Gerson Lehman industrial Council and Vista Research (division of Standard & Poor's) and the Round Table Group, where he provides consulting on Aerospace/Aviation top-Mr. Dufour has been a fulltime, independent aircraft and aerospace asset appraiser and portfolio manager for the last ten years with over 30 years of aviation industry experience.

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Cutticulum Vitae Kenneth M. Dufout Page 2

In 1991 Mr. Dufour established Aviation Management Consulting, Inc. in Rockford, Illinois to furnish management, marketing/business development, valuation services, and technical needs for the zerospace marketplace.

*Embry-Riddle, the world's largest, fully accredited university specializing in aviation and aerospace, offers more than 30 degree programs in its colleges of Arts and Sciences, Aviation, Business, and Engineering and meets the needs of students and industry through its educational, training, research, and consulting activities. Embry-Riddle educates more than 40,000 students annually through the master level at residential campuses in Prescott, Arizona and Daytona Beach, Florida, through the Worldwide Campus at more than 130 leaching centers in the United States and Europe, and worldwide through distance learning. Mr. Dufour is the Chairman of Student Affairs Committee, a member of the Executive Committee, Flight Safety and Institutional Advancement Committees. He has been a Embry-Riddle Aeronautical University Board of Trustee member for over 10 years.

** The Transportation Research Board (TRB) is a unit of the National Research Council, a private, nonprofit institution that is the principal operating agency of the National Academy of Sciences and the National Academy of Engineering. The Board's mission is to promote innovation and progress in transportation by stimulating and conducting research, facilitating the dissemination of information, and encouraging the implementation of research results.

TRB fulfills this mission through the work of its standing technical committees and task forces addressing all modes and aspects of transportation; publication and dissemination of reports and peer-reviewed technical papers on research findings; administration of two contract research programs; conduct of special studies on transportation policy issues at the request of the U.S. Congress and government agencies.

- *** The National Aircraft Finance Association (NAFA) was established to promote the general welfare of those persons and organizations who provide financing/leasing for the purchase of aircraft or who make loans secured by aircraft; to improve such industry's service to the public; to cooperate with government officials in furthering the national welfare; and to carry out other activities recognized as lawful and beneficial for such type of organization.
- The American Society of Appraisers is an organization of appraisal professionals and others interested in the appraisal profession. International in structure, it is self-supporting and independent. The oldest and only major appraisal organization representing all of the disciplines of appraisal specialists, the society originated in 1936 and incorporated in 1952. ASA's head-quarters is in the metropolitan Washington, D.C., area.

The society is dedicated to the benefit of the appraisal profession. It is one of eight major appraisal societies that, in 1987, founded the Appraisal Foundation, a national nonprofit organization created to establish uniform criteria for professional appraisers. Since 1989 The Appraisal Foundation has been recognized by the U.S. Congress as the source for the development and promulgation of appraisal standards and qualifications.

Mr. Dufour has been officially recognized by ASA (2002-2003) for his exemplary service, dedication, and untiring efforts in the development, coordination, and implementation of the Technical Management Professional Valuation Specialty degree program at Embry-Riddle Aeronautical University and the aviation specific MTS courses for the American Society of Appraisers.

In August 2008, Mr. Dufour received the Jerry F. Larkins Award from the ASA recognizing his exceptional volunteer service and leadership on the part of an ASA member.

Kenneth M. Dufour, Accredited Senior Appraiser Property Economics Professional

AVIATION MANAGEMENT CONSULTING, INC.

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E-Mail: Ken4gps@aol.com

Airport Office:

Greater Rockford Airport

One Airport Circle

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	/TTAE

LEO V. HEIDEMANN, ASA

822 Woodlane Avenue Rockford, IL 61107 Cell: 815.519.7311



Accredited Senior Appraiser American Society of Appraisers

PROFILE

Dedicated aircraft appraiser with over 30 years of an accomplished aviation background, as a results oriented after-market specialist and managing customers needs.

EDUCATION

Parks College of St. Louis University**, B.S. Aviation Maintenance Management

Technical Skills

FAA Licensed Airframe and Power Plant Mechanic

PROFESSIONAL EXPERIENCE

Since October 2001, Mr. Heidemann has been a full time appraiser and consultant with Aviation Management Consulting, Inc., His duties include aircraft appraisal valuations (current and future value assessments), audit, consulting and inspection services.

During his tenure in the aviation industry he has held increasingly demanding positions. These include Business Repairs Manager, Customer Service Supervisor and Customer Support Representative with Envirovac, Inc., Vacuum Waste Systems, creating and implementing a stand-alone repair business, forecasting sales and development of a state of the art repair-tracking database.

He has further experience as a Product Support Engineer, Advanced Technology Group, with Sundstrand Corporation. He contributed to monitoring in-service product performance, analysis and technical support for manufacturing and customer support departments.

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Q. Please Refer to the MFRs

Referring to the MFR C-31 Update, pages 58-61 of 83, for each new or amended contract with affiliates and each affiliate transaction in excess of \$500,000, please provide a detailed explanation of how FPL documented that the contract was in FPL's rate payers' interests.

A.

Except for the transactions listed below, each new or amended contract with affiliates and each affiliate transaction in excess of \$500,000 listed on MFR C-31 Update, pages 58-61 of 83 follow the procedures and processes defined in FPL's cost allocation manual and compliant with FPSC Rule No. 25-6.1351, F.A.C. This ensures that they are transacted consistent with the interests of FPL's customers. FPL has included documentation demonstrating the higher of cost or market in regards to the sale of assets and/or services for 2011 in FPL's response to OPC's Eighth Request for Production of Documents No. 80 and lower of cost of market in regards to the purchase of assets and/or services in FPL's response for 2011 in its response to OPC's Eighth Request of Production of Documents No. 82.

FPL's contracts with the following entities are considered sole source arrangements and hence are not amenable to market comparisons. To the extent that costs associated with these arrangements are included in FPL's test year revenue requirements, FPL's customers benefit from unique services that they facilitate:

- 1) KPB Financial Corporation KPB was formed and exists to hold certain intangible assets for FPL in order to minimize intangible taxes. If KPB did not exist, those intangible assets would have to be recorded on FPL's books with adverse tax consequences for FPL and its customers.
- 2) FPL Recovery Funding A wholly owned bankruptcy remote special purpose entity of Florida Power & Light that was formed in 2007 for the sole purpose of issuing storm recovery bonds pursuant to the securitization provisions of the Florida Statutes and a financing order of the FPSC. There is a separate mechanism for the recovery of these amounts from FPL retail customers and therefore, not subject to the revenue requirements included in this proceeding.

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- 3) NextEra Energy, Inc. Includes tax sharing agreement (see MFR C-27 for explanation of the tax sharing agreement), deferred compensation, incentives and awards, and thrift plan. FPL benefits are administered at the parent company level and FPL records the allocated portion related to the employees for FPL.
- 4) NextEra Energy Foundation, Inc. All amounts recorded for this non-for-profit organization that financially assists charitable, scientific, and educational organizations are recorded below the line.
- 5) FPL Historical Museum As of January 31, 2011, FPL is no longer the sole member of this non-for-profit organization. NextEra Energy Inc. is now the sole owner.

Florida Power & Light Company Docket No. 120015-El OPC's Eighth Set of Interrogatories Interrogatory No. 164 Page 1 of 1

Q. Please Refer to the MFRs

Referring to the MFR C-31 Update, pages 70-72 of 83, for each affiliate asset transfer listed, please provide a detailed explanation of how FPL documented that the transfer was in FPL's ratepayers' interests.

A.

FPL does not document the ratepayer benefit at the transaction level of detail, however each asset transfer listed on MFR C-31 Update, pages 70-72 of 83 is consistent with the procedures and processes defined in FPL's cost allocation manual and compliant with FPSC Rule No. 25-6.1351, F.A.C. For supporting documentation for assets sold to an affiliate in 2011 at the higher of cost or market, see FPL's response to OPC's Eighth Request for Production of Documents No. 80. For supporting documentation for assets purchased from an affiliate in 2011 at the lower of cost of market, see FPL's response to OPC's Eighth Request of Production of Documents No. 82.

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Q. Please Refer to the MFRs

Referring to the response to OPC Interrogatory No.27 and MFR No. C-31 Update, pages 62-69 of 83: If other subsidiaries are rolled up to higher levels for the purposes of affiliate transaction billing and reporting, such as, NEER's subsidiaries being included in the NEER affiliate transaction numbers, please list each subsidiary included in each FPL affiliate transaction roll-up and the share of the affiliate transactions attributable to each. Please explain each roll-up in detail. Please provide a description of each subsidiary included in each roll-up.

A. Based on the clarification FPL received from OPC on Monday, May 21, 2012, see Attachment No. 1 for MFR C-31 Update, pages 62-69 of 83 modification. Line items from subsidiaries shown on page 457 of the 2011 Diversification Report have been shown individually and cross referenced to the entities reported on MFR C-30 to facilitate comparability.

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Q. Market Rate Studies:

For each relationship for the purchase of goods or services by FPL from an affiliate from January 1, 2011 through the present, please provide a detailed explanation for each contract or purchase of how the market price and fully allocated cost of the affiliate were determined.

A.

In regards to FPL purchase of goods (i.e., transfer of tangible assets), the relationships are as documented in FPL's response to OPC's Eighth Request for Production of Documents No. 81. The same methodology is applied across all transactions with regard to how market price and fully allocated cost of the affiliate are determined. Pursuant to a request to transfer an asset between FPL and an affiliate, FPL obtains two prices, which are used to determine the purchase price. The prices are termed Fully Allocated Price (FAC) and Market Price (MP) and are determined as follows:

- FAC is the sum of Average Unit Price (book value) + Indirect Cost (carrying cost) + Handling Cost (labor to prepare asset to ship) + Loading Rate (payroll loaders)
- MP is derived as the last purchase price (if purchased less than 6 months) or current quote (obtained by procurement agent if longer than 6 months), or if the unit price of the asset is >\$1M, an independent evaluator performs an appraisal to determine MP
- FPL buys from an affiliate at the lesser of the MP and the FAC

The methodology described above for FPL purchase of goods (i.e., transfer of tangible assets) is documented for each transaction via a worksheet that reflects both the MP and the FAC with backup documentation to substantiate the FPL purchase decision based upon the lower of MP and FAC.

In regards to services provided to FPL, please see FPL's response to Staff's Fourth Set of Interrogatories No. 129.

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Q. Market Rate Studies:

For each relationship for the purchase of goods or services by FPL from an affiliate from January 1, 2011 through the present, please provide a detailed explanation of results of any competitive bidding by FPL that was conducted for the purchase, including how each FPL affiliate purchase was in compliance with the requirement for it to be at the lower of market price or fully allocated cost and that it was a lower cost than was available from non-affiliated suppliers.

A. See FPL's response to OPC's Eighth Set of Interrogatories No. 166.

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Q. Aircraft Operations:

The aircraft fleet and staff were transferred from FPL to NEE in 2011. Please explain whether and the extent to which there have been charges from NEE to FPL for aircraft usage. Also, please provide the total aircraft fleet costs for each of the years 2010 through 2013, the allocations or costs charged to FPL and each affiliate and the allocation methodology and supporting factors (passenger miles, flights, hours, whatever is used) for each entity allocated costs.

A.

After the transfer of the aviation fleet and staff from FPL to NEE in 2011, FPL receives charges from NEE for its actual aircraft usage based on SIFL, a proxy for a commercial airfare rate. FPL has removed these charges from the 2013 Test Year, as reflected on MFR C-3, page 1 of 6, Line 4. Therefore, consistent with FPL's general objections to requests for affiliate information that does not affect FPL's rates or cost of service to customers, FPL objects to providing the additional requested information.

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Q. Affiliates Using the FPL Name:

Please provide a list of all NEE subsidiaries with FPL in the name or that use the FPL connection in their marketing or advertising. For each such subsidiary, list the actual 2011 total revenues and the 2012 and 2013 projected revenues.

A. See Attachment No. 1 for list of subsidiaries. As to total revenues, please see FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, filed May 24, 2012.

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OPC Interrogatory No. 169

FPL Energy American Wind Holdings, LLC FPL Energy American Wind, LLC FPL Energy Bastrop GP, LLC FPL Energy Bastrop LP, LLC FPL Energy Burleigh County Wind, LLC FPL Energy Cabazon Wind, LLC FPL Energy California Wind, LLC FPL Energy Callahan Wind GP, LLC FPL Energy Callahan Wind LP, LLC FPL Energy Callahan Wind, LP FPL Energy Cape, LLC FPL Energy Cowboy Wind, LLC FPL Energy Doswell Holdings, Inc. FPL Energy East Mesa Holdings LLC FPL Energy East Mesa LLC FPL Energy Geo East Mesa Partners, Inc. FPL Energy Green Power Wind, LLC FPL Energy Hancock County Wind, LLC FPL Energy Horse Hollow Wind II, LLC FPL Energy Horse Hollow Wind, LLC FPL Energy Illinois Wind, LLC FPL Energy Island End GP, LLC FPL Energy Maine Hydro LLC FPL Energy Marcus Hook LLC FPL Energy Marcus Hook, L.P. FPL Energy Mason LLC FPL Energy MH50 GP, LLC FPL Energy MH50 LP, LLC FPL Energy MH50, L.P. FPL Energy MH700, LLC **FPL Energy Mojave Operating Services, LLC** FPL Energy Montezuma Wind, LLC FPL Energy Morwind, LLC FPL Energy Mower County, LLC FPL Energy National Wind Holdings, LLC FPL Energy National Wind Investments, LLC FPL Energy National Wind Portfolio, LLC FPL Energy National Wind, LLC FPL Energy Natural Gas Holdings, LLC FPL Energy New Mexico Holdings, LLC FPL Energy New Mexico Wind Financing, LLC FPL Energy New Mexico Wind Holdings II, LLC FPL Energy New Mexico Wind II, LLC FPL Energy New Mexico Wind, LLC FPL Energy New York, LLC

FPL Energy North Dakota Wind II, LLC

FPL Energy Oklahoma Wind Finance, LLC

FPL Energy North Dakota Wind, LLC

FPL Energy Oklahoma Wind, LLC FPL Energy Oliver Wind I, LLC

FPL Energy Oliver Wind II, LLC

FPL Energy Pacific Crest Partner, LLC FPL Energy Pecos Wind I, LLC FPL Energy Pecos Wind II, LLC FPL Energy Pennsylvania Wind, LLC FPL Energy Post Wind GP, LLC FPL Energy Post Wind LP, LLC FPL Energy Rockaway Peaking Facilities, LLC FPL Energy SEGS III-VII GP, LLC FPL Energy SEGS III-VII LP, LLC FPL Energy Services II, Inc. FPL Energy Services, Inc. FPL Energy Sky River Wind, LLC FPL Energy Solar Funding Corp. FPL Energy Solar Partners III-VII, LLC FPL Energy Sooner Wind, LLC FPL Energy South Dakota Wind, LLC **FPL Energy Spruce Point LLC** FPL Energy Stateline Holdings, L.L.C. FPL Energy Stateline II Holdings, LLC FPL Energy Stateline II, Inc. FPL Energy Texas Keir, LLC FPL Energy Texas Wind GP, LLC FPL Energy Texas Wind Holdings, LP FPL Energy Texas Wind Marketing GP, LLC FPL Energy Texas Wind Marketing LP FPL Energy Texas Wind Marketing LP, LLC FPL Energy Texas Wind, LP FPL Energy Texas, LLC FPL Energy Tyler Texas LP, LLC FPL Energy Upton Wind I, LLC FPL Energy Upton Wind II, LLC FPL Energy Upton Wind III, LLC FPL Energy Upton Wind IV, LLC FPL Energy Vansycle L.L.C. FPL Energy VG Wind, LLC FPL Energy Virginia Power Services, Inc. FPL Energy Waymart GP, LLC FPL Energy Waymart LP, LLC FPL Energy Wind Financing, LLC FPL Energy Wind Funding Holdings, LLC FPL Energy Wind Funding, LLC FPL Energy WindRidge Acquisitions, LLC FPL Energy WPP 93 GP, LLC FPL Energy WPP 93 LP, LLC FPL Energy WPP94 GP, LLC FPL Energy WPP94 LP, LLC FPL Energy Wyman IV LLC FPL Energy Wyman LLC FPL Energy Wyoming, LLC FPL Enersys, Inc. **FPL Ethanol Holdings, LLC** FPL FiberNet, LLC FPL Group Capital Trust I

OPC Interrogatory No. 169

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FPL Group Capital Trust II

FPL Group Capital Trust III

FPL Group Holdings 1, Inc.

FPL Group Holdings 2, Inc.

FPŁ Group International Brazil (Cayman) I, Inc.

FPL Group International Brazil (Cayman) II, Inc.

FPL Group International, Inc.

FPL Group Interstate Pipeline Co., LLC

FPL Group Resources Marketing Holdings, LLC

FPL Group Trust I

FPL Group Trust II

FPL Historical Museum, Inc.

FPL Holdings Inc

FPL Investments, LLC

FPL Leasing I, LLC

FPL Readi-Power, LLC

FPL Recovery Funding LLC

FPL Services

FPL Services, LLC

FPL Tel, LLC

FPL-BT Ventures

FPL-I TPP (Cayman)

FPL-I TPP II (Cayman)

JEA/FPL Duval T & D Line

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Q. Affiliates Using the FPL Name:

advertising.

Please provide a list of all NEE subsidiaries with FPL in the name or that use the FPL connection in their marketing or advertising. For each such subsidiary, list the actual 2011 total revenues and the 2012 and 2013 projected revenues.

A.

See Attachment No. 1 for a revised list of NEE subsidiaries that contain the element "FPL" in their company name. Entities that contain the element "FPL Group" in their name denoted affiliation with FPL Group, Inc., now NextEra Energy, Inc., the parent company. Entities that contain the element "FPL Group Capital" in their name denoted affiliation with FPL Group Capital Inc, now NextEra Energy Capital Holdings, Inc. Entities that contain the element "FPL Energy" in their name denoted affiliation with FPL Energy, LLC, now NextEra Energy Resources, LLC. The majority of the companies listed are subsidiaries of NextEra Energy Resources, LLC, FPL Energy, LLC. On January 7, 2009, FPL Energy, LLC formally changed its name to NextEra Energy Resources, LLC. Subsidiaries of NextEra Energy Resources, LLC formed prior to that date were generally formed with, and generally retain, company names that include the element "FPL Energy" at the beginning of their company names. Subsidiaries of NextEra Energy Resources, LLC formed after January 7, 2009 have company names that do not include the element "FPL Energy." NextEra Energy Resources, LLC and its subsidiaries do not use the FPL name (and no longer use the "FPL Energy" name) in connection with their

As to such companies' total revenues, please see FPL's general objection to requests for affiliate information that does not affect FPL's rates or cost of service, filed May 24, 2012.

marketing or advertising, nor do they reference affiliation with FPL in their marketing or

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FPL Energy American Wind Holdings, LLC FPL Energy American Wind, LLC FPL Energy Bastrop GP, LLC FPL Energy Bastrop LP, LLC FPL Energy Burleigh County Wind, LLC FPL Energy Cabazon Wind, LLC FPL Energy California Wind, LLC FPL Energy Callahan Wind GP, LLC FPL Energy Callahan Wind LP, LLC FPL Energy Callahan Wind, LP FPL Energy Cape, LLC FPL Energy Cowboy Wind, LLC FPL Energy Doswell Holdings, Inc. FPL Energy East Mesa Holdings LLC FPL Energy East Mesa LLC FPL Energy Geo East Mesa Partners, Inc. FPL Energy Green Power Wind, LLC FPL Energy Hancock County Wind, LLC FPL Energy Horse Hollow Wind II, LLC FPL Energy Horse Hollow Wind, LLC FPL Energy Illinois Wind, LLC FPL Energy Island End GP, LLC FPL Energy Maine Hydro LLC FPL Energy Marcus Hook LLC FPL Energy Marcus Hook, L.P. FPL Energy Mason LLC FPL Energy MH50 GP, LLC FPL Energy MH50 LP, LLC FPL Energy MH50, L.P. FPL Energy MH700, LLC FPL Energy Mojave Operating Services, LLC FPL Energy Montezuma Wind, LLC FPL Energy Morwind, LLC FPL Energy Mower County, LLC FPL Energy National Wind Holdings, LLC FPL Energy National Wind Investments, LLC FPL Energy National Wind Portfolio, LLC FPL Energy National Wind, LLC FPL Energy Natural Gas Holdings, LLC FPL Energy New Mexico Holdings, LLC FPL Energy New Mexico Wind Financing, LLC FPL Energy New Mexico Wind Holdings II, LLC FPL Energy New Mexico Wind II, LLC FPL Energy New Mexico Wind, LLC FPL Energy New York, LLC FPL Energy North Dakota Wind II, LLC FPL Energy North Dakota Wind, LLC FPL Energy Oklahoma Wind Finance, LLC

FPL Energy Oklahoma Wind, LLC

FPL Energy Oliver Wind I, LLC

FPL Energy Oliver Wind II, LLC

FPL Energy Pacific Crest Partner, LLC FPL Energy Pecos Wind I, LLC FPL Energy Pecos Wind II, LLC FPL Energy Pennsylvania Wind, LLC FPL Energy Post Wind GP, LLC FPL Energy Post Wind LP, LLC FPL Energy Rockaway Peaking Facilities, LLC FPL Energy SEGS III-VII GP, LLC FPL Energy SEGS III-VII LP, LLC FPL Energy Services II, Inc. FPL Energy Services, Inc. FPL Energy Sky River Wind, LLC FPL Energy Solar Funding Corp. FPL Energy Solar Partners III-VII, LLC FPL Energy Sooner Wind, LLC FPL Energy South Dakota Wind, LLC FPL Energy Spruce Point LLC FPL Energy Stateline Holdings, L.L.C. FPL Energy Stateline II Holdings, LLC FPL Energy Stateline II, Inc. FPL Energy Texas Keir, LLC FPL Energy Texas Wind GP, LLC FPL Energy Texas Wind Holdings, LP FPL Energy Texas Wind Marketing GP, LLC FPL Energy Texas Wind Marketing LP FPL Energy Texas Wind Marketing LP, LLC FPL Energy Texas Wind, LP FPL Energy Texas, LLC FPL Energy Tyler Texas LP, LLC FPL Energy Upton Wind I, LLC FPL Energy Upton Wind II, LLC FPL Energy Upton Wind III, LLC FPL Energy Upton Wind IV, LLC FPL Energy Vansycle L.L.C. FPL Energy VG Wind, LLC FPL Energy Virginia Power Services, Inc. FPL Energy Waymart GP, LLC FPL Energy Waymart LP, LLC FPL Energy Wind Financing, LLC FPL Energy Wind Funding Holdings, LLC FPL Energy Wind Funding, LLC FPL Energy WindRidge Acquisitions, LLC FPL Energy WPP 93 GP, LLC FPL Energy WPP 93 LP, LLC FPL Energy WPP94 GP, LLC FPL Energy WPP94 LP, LLC FPL Energy Wyman IV LLC FPL Energy Wyman LLC FPL Energy Wyoming, LLC FPL Enersys, Inc. FPL Ethanol Holdings, LLC FPL FiberNet, LLC FPL Group Capital Trust I

FPL Group Capital Trust II

FPL Group Capital Trust III

FPL Group Holdings 1, Inc.

FPL Group Holdings 2, Inc.

FPL Group International Brazil (Cayman) I, Inc.

FPL Group International Brazil (Cayman) II, Inc.

FPL Group International, Inc.

FPL Group Interstate Pipeline Co., LLC

FPL Group Resources Marketing Holdings, LLC

FPL Group Trust |

FPL Group Trust II

FPL Historical Museum, Inc.

FPL Holdings Inc

FPL Investments, LLC

FPL Leasing I, LLC

FPL Readi-Power, LLC

FPL Recovery Funding LLC

FPL Services

FPL Services, LLC

FPL Tel, LLC

FPL-BT Ventures

FPL-I TPP (Cayman)

FPL-I TPP II (Cayman)

JEA/FPL Duval T & D Line

NextEra Energy Fibernet, LLC d/b/a FPL Fibernet

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Q. Pole Attachments:

Please explain in detail how pole attachment charges to FPL FiberNet are calculated including the number of attachments by type, the rate for each, and the total charges for 2011, 2012 and 2013, and a detailed explanation of how pole attachment rates to FiberNet are calculated. Also provide the same information for each unaffiliated entity charged for pole attachments.

A.

Attachment rates for all Federal Communication Commission (FCC) regulated telecommunication carriers, affiliated or not affiliated with FPL, are calculated exactly the same and consistent with the FCC's regulated rate formula. The FCC's rate formula includes utilizing actual pole owner capital costs, O&M expenses, capital costs and other required components (e.g., the amount of pole space utilized and the average number attachments per pole). Projected pole attachment rates are developed utilizing actual historical rates/trends. Below is the requested information for FPL FiberNet and all other FCC-regulated telecommunication carriers attached to FPL poles:

Telecommunication Carriers (FCC regulated)	<u>2011</u> ***	<u>2012</u>	<u>2013</u>
FPL Fibernet Number of Distribution pole attachments			
Distribution annual attachment rate (\$) *	101.610	05 147	88,192
Total Distribution charges (\$)	101,619	85,147	00,192
Number of Transmission pole attachments Transmission annual attachment rate (\$) *			
Total Transmission charges (\$)	560,716	451,163	478,954
Number of Transmission tower attachments Transmission tower annual attachment rate (\$) *			
Total Transmission tower charges (\$)	699,291	562,662	597,322
Total FPL FiberNet Pole Attachment Charges (\$)1,361,626	1,098,972	1,164,468

* Rates are adjusted for billings that occur in June and December each year. In May 2011, in response to the National Broadband Plan, the FCC revised its telecommunication attachment rate formula, which reduced the attachment rate for telecommunication carriers. FPL and other electric utilities throughout the U.S are appealing the rate decision.

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Other Telecommunication Carriers (Unaffiliated) **

MFS Number of Distribution pole attachments Total Distribution charges (\$)	315	551	571
Level 3 Number of Distribution pole attachments Total Distribution charges (\$) Number of Transmission pole attachments Total Transmission charges (\$)	53,252 4,115	93,135 7,308	96,465 7,758
Extenet Number of Distribution pole attachments Total Distribution charges (\$)	21,359	6,989	7,238
Hotwire Number of Distribution pole attachments Total Distribution charges (\$)	8,600	13,045	13,512
ITS Telecom Number of Distribution pole attachments Total Distribution charges (\$)	103	181	1 87
Sprint/Nextel Number of Distribution pole attachments Total Distribution charges (\$)	9,215	16,117	16,693
Fiber Light Number of Distribution pole attachments Total Distribution charges (\$)	3,534	3,518	3,644
<u>US Metro Telecom</u> Number of Distribution pole attachments Total Distribution charges (\$)	53,925	9,784	10,134
t w telecom Number of Distribution pole attachments Total Distribution charges (\$)	8 1	- -	- -

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Brighthouse Networks Number of Distribution pole attachments Total Distribution charges (\$)	61,344	63,584	65,824
Comcast Number of Distribution pole attachments Total Distribution charges (\$) Number of Transmission pole attachments Total Transmission charges (\$)	17,028	17,650	18,272
	14,109	14,979	15,901

^{**} All rates are the same as provided for FPL FiberNet above.

The redacted information is confidential and will be made available to OPC for inspection at FPL's Tallahassee Office at 215 South Monroe Street, Suite 810, Tallahassee, Florida, during regular business hours, 8 a.m. to 5 p.m., Monday through Friday, upon reasonable notice to FPL's counsel.

^{***} Attachment charges in 2011 include adjustments, where applicable, resulting from 5-year attachment survey true-ups.