



John T. Butler
Managing Attorney
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
(561) 304-5639
(561) 691-7135 (Facsimile)

August 21, 2009

RECEIVED-PPSC
09 AUG 21 PM 4:16
COMMISSION
CLERK

-VIA HAND DELIVERY-

Ms. Ann Cole, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 080677-EI

Dear Ms. Cole:

On behalf of Florida Power & Light Company ("FPL"), I am enclosing for filing in the above docket the original and fifteen (15) copies of errata sheets for the pre-filed testimony of FPL witnesses Avera (rebuttal), Bennett (rebuttal), Barrett (rebuttal), Deaton (direct), Ender (direct) Harris (direct), Olivera (direct), Santos (rebuttal) and Stall (direct), as well as the original and fifteen (15) copies of revised Exhibits AJO-2, JAE-4 and RBD-2.

Please feel free to contact me at the phone number above should you have any questions.

Sincerely,

John T. Butler
John T. Butler

COM *St Ct Rpr.*
ECR Enclosures

- GCL 2 Cc: Counsel for parties of record (w/encl.)
- OPC
- RCP
- SSC
- SGA
- ADM
- CLK

DOCUMENT NUMBER-DATE
08766 AUG 21 8.
FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished electronically this 21st day of August, 2009, to the following:

Lisa Bennett, Esquire
Anna Williams, Esquire
Martha Brown, Esquire
Jean Hartman, Esquire
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-1400
LBENNETT@PSC.STATE.FL.US
ANWILLIA@PSC.STATE.FL.US
mbrown@psc.state.fl.us
JHARTMAN@PSC.STATE.FL.US

J.R. Kelly, Esquire
Joseph A. McGlothlin, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
Attorneys for the Citizens of the State
of Florida
Kelly.jr@leg.state.fl.us
mcglothlin.joseph@leg.state.fl.us

Kenneth L. Wiseman, Esquire
Mark F. Sundback, Esquire
Jennifer L. Spina, Esquire
Lisa M. Purdy, Esquire
Lino Mendiola, Esquire
Meghan Griffiths, Esquire
Andrews Kurth LLP
1350 I Street, NW, Suite 1100
Washington, DC 20005
Attorneys for South Florida Hospital and
Healthcare Association ("SFHHA")
kwiseman@andrewskurth.com
msundback@andrewskurth.com
jspina@andrewskurth.com
lisapurdy@andrewskurth.com
linomendiola@andrewskurth.com
meghangriffiths@andrewskurth.com

Robert A. Sugarman, Esquire
D. Marcus Braswell, Jr., Esquire
c/o Sugarman & Susskind, P.A.
100 Miracle Mile, Suite 300
Coral Gables, FL 33134
Attorneys for I.B.E.W. System Council U-4
sugarman@sugarmansusskind.com
mbraswell@sugarmansusskind.com

Robert Scheffel Wright, Esquire
John T. LaVia, III, Esquire
Young van Assenderp, P.A.
225 South Adams Street, Suite 200
Tallahassee, Florida 32301
Attorneys for the Florida Retail Federation
swright@yvlaw.net
jlavia@yvlaw.net

Jon C. Moyle, Jr., Esquire
Vicki Gordon Kaufman, Esquire
Keefe Anchors Gordon & Moyle, PA
118 North Gadsden Street
Tallahassee, FL 32301
Attorneys for The Florida Industrial Power
Users Group (FIPUG)
jmoyle@kagmlaw.com
vkaufman@kagmlaw.com

John W. McWhirter, Jr., Esquire
c/o McWhirter Law Firm
P.O. Box 3350
Tampa, FL 33601
Attorneys for The Florida Industrial Power
Users Group (FIPUG)
jmcwhirter@mac-law.com

Brian P. Armstrong, Esquire
Nabors, Giblin & Nickerson, P.A.
1500 Mahan Drive, Suite 200
Tallahassee, FL 32308
Attorneys for the City of South Daytona,
Florida
barmstrong@ngnlaw.com

Thomas Saporito
Saporito Energy Consultants, Inc.
Post Office Box 8413
Jupiter, FL 33468-8413
support@SaporitoEnergyConsultants.com

Cecilia Bradley
Senior Assistant Attorney General
Office of the Attorney General
The Capitol - PL01
Tallahassee, FL 32399-1050
cecilia.bradley@myfloridalegal.com

Stephanie Alexander, Esquire
Tripp Scott, P.A.
200 West College Avenue, Suite 216
Tallahassee, FL 32301
Attorneys for Association For Fairness In
Rate Making (AFFIRM)
sda@trippscott.com

Tamela Ivey Perdue, Esquire
Associated Industries of Florida
516 North Adams Street
Tallahassee, FL 32301
tperdue@aif.com

Shayla L. McNeill, Capt, USAF
Utility Litigation & Negotiation Team
Staff Attorney
AFLOA/JACL-ULT
AFCEA
139 Barnes Drive, Suite 101
Tyndall AFB, FL 32403-5317
Attorneys for the Federal Executive Agencies
shayla.mcneill@tyndall.af.mil

Barry Richard, Esq.
Greenberg Traurig, P.A.
101 East College Avenue
Tallahassee, FL 32301
Attorneys for Florida Power & Light Company
and FPL Employee Intervenors
richardb@gtlaw.com

Mary F. Smallwood, Esq.
Ruden, McClosky, Smith, Schuster &
Russell, P.A.
215 South Monroe Street, Suite 815
Tallahassee, FL 32301
Attorney for Associated Industries of Florida
Mary.Smallwood@Ruden1.com

By: 
John T. Butler
Fla. Bar No. 283479

ERRATA SHEET

() DIRECT TESTIMONY, OR (X) REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")
WITNESS: William E. Avera

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
3	2	"1984" to "1985"
15	5	strike/delete "May 29, 2009"
ExhibitWEA	9	Add "s" to the word "point"
-18		

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

() DIRECT TESTIMONY, OR (X) REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")
WITNESS: Christopher A. Bennett

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
5	1-6	<p>Remove: The last formal word FPL received from the DOE was June 5, 2009. At that point, the DOE stated that the comprehensive evaluation phase would take approximately 90 days. Therefore, FPL currently expects to be provided more information, if not a final determination, in September. Should FPL be selected, it is our understanding that it generally takes another 30 days or so to negotiate final contract terms with the DOE.</p> <p>Replace with: FPL was notified on August 7, 2009 that this application was denied.</p>

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

() DIRECT TESTIMONY, OR (X) REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")

WITNESS: Robert E. Barrett, Jr.

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
6	7	Change "\$22 million" to "\$28 million"
12	21	Change "MFR C-37" to "MFR-C36"
Exhibit REB-22		
1	20	Change "\$22 million" to "\$28 million"
Exhibit REB-23		
1	36	Should read "(6) Projects shifted from late 2008 and budgeted in 2009. No Impact on 2010 test year."

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

(x) DIRECT TESTIMONY, OR () REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")

WITNESS: Renae B. Deaton

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
7	4	three rate agreements are estimated to have resulted
7	7	As a result of these reductions, <u>the base portion of</u> FPL's January

Exhibit RBD-7

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
7 of 11		No changes are proposed for the CDR rider. No changes are proposed for the credits available under the CDR rider. The revisions to the administrative adders are proposed based on the customer unit costs reported in MFR E-6b. Specifically, the proposed administrative adder by rate schedule is based on the difference between the customer unit costs under the applicable CILC rate schedule and that of the otherwise applicable tariff.

Exhibit RBD-2

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
1	Entire	Updated to reflect <ul style="list-style-type: none">▪ Projected 2010 fuel and capacity clause factors as filed in Docket No. 090001 on August 2, 2009▪ Projected 2011 fuel and capacity clause factors based on fuel cost projections as of August 10, 2009▪ Estimated adjustments to the base bill to reflect adjustments in Exhibit KO-16.

DOCUMENT NUMBER-DATE
08766 AUG 21 08
FPSC-COMMISSION CLERK

ERRATA SHEET

(X) DIRECT TESTIMONY, OR () REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")

WITNESS: Joseph A. Er der

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
6	20	"NCP" should be changed to "GNCP"
13	20	"nine" should be changed to "ten"
14	1	"nine" should be changed to "ten"
14	3	Add "and SST-1T" after SST-1D
Exhibit JAE-4	Page Nos. 1, 2, 4, 6- 14, 16, 17	Correct Allocator Column information to reflect current case specifics. JAE-4 items that changed are shown shaded.

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

(X) DIRECT TESTIMONY, OR () REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")
WITNESS: Steven P. Harris

PAGE #
Exhibit SPH-2

LINE #

CHANGE
Last column in red, change amount noted from \$44,350,000 to
\$4,350,000

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

(X) DIRECT TESTIMONY, OR () REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")

WITNESS: Armando J. Olivera

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
24	5	Change amount from \$27 million to \$23 million
AJO-2	Entire	Changes consistent with errata changes to the FPL witness Deaton exhibit RBD-2

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

ERRATA SHEET

() DIRECT TESTIMONY, OR (X) REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")

WITNESS: Marlene M. Santos

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
11	18	\$899,613 should be \$751,895 (This is correct number as submitted for item 10 for 2010 in Exhibit KO-16.)
11	19	\$915,949 should be \$775,931 (This is correct number as submitted for item 10 for 2011 in Exhibit KO-16.)

DOCUMENT NUMBER-DATE
08766 AUG 21 8
FPSC-COMMISSION CLERK

ERRATA SHEET

(X) DIRECT TESTIMONY, OR () REBUTTAL TESTIMONY (PLEASE MARK ONE WITH "X")
WITNESS: J. A. Stall

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
36	4	Change amount from \$543 million to \$547 million

DOCUMENT NUMBER-DATE

08766 AUG 21 8

FPSC-COMMISSION CLERK

FPL Typical Residential 1,000 kWh Bill

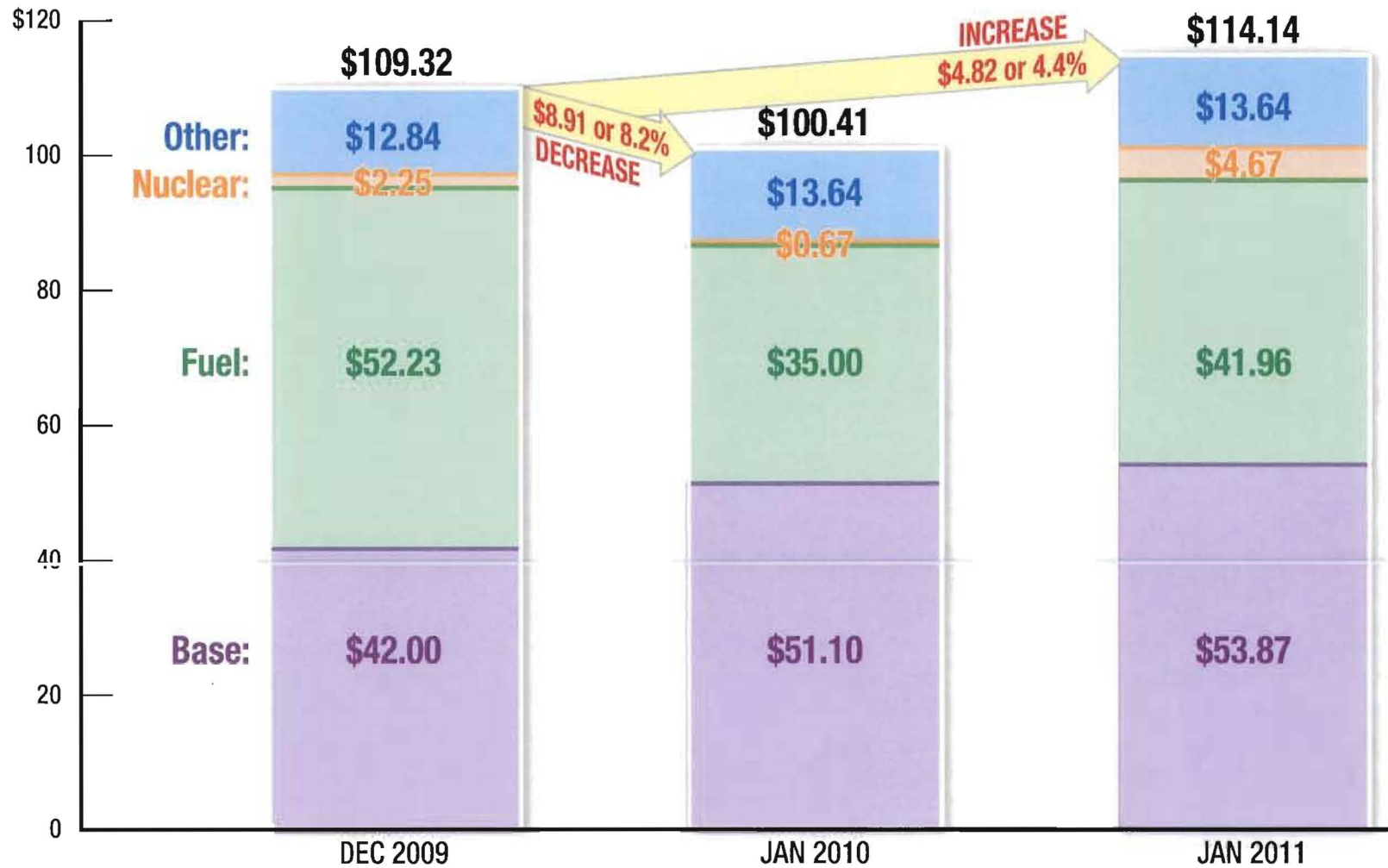
Updated to reflect estimated adjustments to base reflected in KO-16, and 2010 & 2011 Fuel and Capacity Clause Projections as of August 20, 2009



Source: Exhibit RBD-2; Updated August 20, 2009
 Fuel prices based on fuel cost projections as of August 10, 2009
 "Other" includes clauses other than fuel and nuclear recovery, such as energy conservation and gross receipts tax

FPL Typical Residential 1,000 kWh Bill

Updated to reflect estimated adjustments to base reflected in KO-16, and 2010 & 2011 Fuel and Capacity Clause Projections as of August 20, 2009



Source: MFR A-2 for December 2009, the 2010 Test Year, and the 2011 Subsequent Year with updates to base, fuel, nuclear and capacity costs noted below:
 2010 and 2011 Base updated to reflect adjustments per KO-16
 2010 fuel, nuclear, and capacity prices based on the August 20, 2009 Fuel and Capacity Cost Recovery filing in Docket No. 090001-EI
 2011 fuel, nuclear, and capacity prices based on fuel cost projections as of August 10, 2009
 Other includes clauses other than fuel and nuclear recovery, such as energy conservation and gross receipts tax

Docket No. 080677-EI
 FPL Typical Residential
 1,000 kWh Bill for
 December 2009, January
 2010 and January 2011
 Exhibit RBD-2, Page 1 of 1
 Updated August 20, 2009

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
---------	-------------	------------------	-----------

BALANCE SHEET - ASSETS

PLANT IN SERVICE

INTANGIBLE -

BAL001000 PIS - INTANGIBLE

Total Labor

LABOR_TOT

PRODUCTION -

STEAM:

BAL001100 PIS - STEAM

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

BAL001800 PIS - STEAM - ACQ ADJ SCHERER PLANT 4

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

NUCLEAR:

BAL001200 PIS - NUCL - TURKEY PT

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

BAL001220 PIS - NUCL - ST LUCIE 1

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

BAL001250 PIS - NUCL - ST LUCIE COMMON

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

BAL001270 PIS - NUCL - ST LUCIE 2

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

OTHER PRODUCTION:

BAL001300 PIS - OTHER PRODUCTION

12CP & 1/13

Compound Allocator -
 FPL101 - Average 12CP Demand (12/13th) (92.3%)
 FPL201 - MWH Sales (1/13th) (7.7%)

TRANSMISSION -

BAL001400 PIS - TRANSMISSION

12CP & 1/13 adjusted for transmission pulloffs for retail customers

Compound Allocator -
 FPL301 - Transmission Customers Pull-offs (0.15%)
 FPL101 - Average 12CP Demand (92.17%)
 FPL201 - MWH Sales (7.68%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
DISTRIBUTION -			
BAL001510	PIS - DIST - ACCT 360 - LAND & LAND RIGHTS	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL001511	PIS - DIST - ACCT 361 - STRUCT & IMPROV	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL001512	PIS - DIST - ACCT 362 - STATION EQUIP	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL001514	PIS - DIST - ACCT 364 - POLES, TOWERS & FIXTURES	Poles, towers and fixtures classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.3%) FPL104 - Distribution GCP Demand (92.0%) FPL105 - Secondary GCP Demand (7.7%)
BAL001515	PIS - DIST - ACCT 365 - OVERHEAD CONDUCT & DEVIC	Overhead conductors and devices classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.2%) FPL104 - Distribution GCP Demand (76.3%) FPL105 - Secondary GCP Demand (23.5%)
BAL001516	PIS - DIST - ACCT 366 - UNDERGROUND CONDUIT	Underground conduit classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (93.3%) FPL105 - Secondary GCP Demand (6.7%)
BAL001517	PIS - DIST - ACCT 367 - UNDERGROUND CONDUCT & DEVIC	Underground conductors and devices classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (86.5%) FPL105 - Secondary GCP Demand (13.5%)
BAL001518	PIS - DIST - ACCT 368 - LINE TRANSFORMERS	Line transformers, capacitors and network protectors classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (11.2%) FPL109 - Secondary Customer NCP Demand (88.8%)
BAL001519	PIS - DIST - ACCT 369 - SERVICES	Average number of secondary voltage level customers for retail only, excluding lighting services.	FPL303 - Average Secondary Customers
BAL001520	PIS - DIST - ACCT 370 - METERS	Average number of meters for the rate class multiplied by the average meter unit cost, excluding lighting services.	FPL325 - Meter Costs
BAL001521	PIS - DIST - ACCT 371 - INSTALLS ON CUST PREMISES	100% assignment to Outdoor Lighting.	FPL509 - Outdoor Lighting
BAL001523	PIS - DIST - ACCT 373 - STREET LIGHTING & SIGNAL EQUIP	The number of lighting fixtures for the Street Lighting classes only.	FPL508 - Street Lights
GENERAL -			
BAL001600	PIS - GENERAL PLT - TRANSPORTATION EQUIP	Total Labor	LABOR_TOT
BAL001710	PIS - GENERAL PLT - STRUCTURES	Total Labor	LABOR_TOT

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
BAL001720	PIS - GENERAL PLT - OTHER	Total Labor	LABOR_TOT
ACCUMULATED PROVISION FOR DEPRECIATION			
INTANGIBLE -			
BAL008000	ACC DEP - INTANGIBLE	Total Labor	LABOR_TOT
BAL008075	ACC DEP - INTANG - ITC INTEREST SYNCH	Total Labor	LABOR_TOT
BAL008090	ACC DEP - INTANG - UNASSIGNED BOTTOM LINE	Total Plant In Service - Gross	PLT_GROSS
PRODUCTION -			
STEAM:			
BAL008100	ACC DEP - STEAM	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
BAL008155	ACC DEP - FOSSIL DECOMMISSIONING	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
BAL009180	ACC DEP - STEAM - AMORT ELECTRIC PLT ACQ ADJ	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
NUCLEAR:			
BAL008200	ACC DEP - NUCL - TURKEY POINT	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
BAL008220	ACC DEP - NUCL - ST LUCIE 1	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
BAL008250	ACC DEP - NUCL - ST LUCIE COM	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
BAL008270	ACC DEP - NUCL - ST LUCIE 2	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
OTHER PRODUCTION:			
BAL008300	ACC DEP - OTHER PRODUCTION	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
BAL008350	ACC DEP - OTHER PROD - DISMANTLEMENT	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
TRANSMISSION -			
BAL008400	ACC DEP - TRANSMISSION	12CP & 1/13 adjusted for transmission pulloffs for retail customers	<u>Compound Allocator -</u> FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
DISTRIBUTION -			
BAL008511	ACC DEP - DIST - ACCT 361 - STRUCT & IMPROV	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL008512	ACC DEP - DIST - ACCT 362 - STATION EQUIP	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL008514	ACC DEP - DIST - ACCT 364 - POLES, TOWERS & FIXTURES	Poles, towers and fixtures classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	<u>Compound Allocator -</u> FPL302 - Primary Customers Pull-offs (0.3%) FPL104 - Distribution GCP Demand (92.0%) FPL105 - Secondary GCP Demand (7.7%)
BAL008515	ACC DEP - DIST - ACCT 365 - OVERHEAD CONDUCT & DEVIC	Overhead conductors and devices classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	<u>Compound Allocator -</u> FPL302 - Primary Customers Pull-offs (0.2%) FPL104 - Distribution GCP Demand (76.3%) FPL105 - Secondary GCP Demand (23.5%)
BAL008516	ACC DEP - DIST - ACCT 366 - UNDERGROUND CONDUIT	Underground conduit classified as demand and functionalized between primary and secondary.	<u>Compound Allocator -</u> FPL104 - Distribution GCP Demand (93.3%) FPL105 - Secondary GCP Demand (6.7%)
BAL008517	ACC DEP - DIST - ACCT 367 - UNDERGROUND CONDUCT & DEVIC	Underground conductors and devices classified as demand and functionalized between primary and secondary.	<u>Compound Allocator -</u> FPL104 - Distribution GCP Demand (86.5%) FPL105 - Secondary GCP Demand (13.5%)
BAL008518	ACC DEP - DIST - ACCT 368 - LINE TRANSFORMERS	Line transformers, capacitors and network protectors classified as demand and functionalized between primary and secondary.	<u>Compound Allocator -</u> FPL104 - Distribution GCP Demand (11.2%) FPL109 - Secondary Customer NCP Demand (88.8%)
BAL008519	ACC DEP - DIST - ACCT 369 - SERVICES	Average number of secondary voltage level customers for retail only, excluding lighting services.	FPL303 - Average Secondary Customers
BAL008520	ACC DEP - DIST - ACCT 370 - METERS	Average number of meters for the rate class multiplied by the average meter unit cost, excluding lighting services.	FPL325 - Meter Costs
BAL008521	ACC DEP - DIST - ACCT 371 - INSTALLS ON CUST PREMISES	100% assignment to Outdoor Lighting.	FPL509 - Outdoor Lighting

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
BAL008523	ACC DEP - DIST - ACCT 373 - STREET LIGHTING & SIGNAL EQUIP	The number of lighting fixtures for the Street Lighting classes only.	FPL508 - Street Lights
GENERAL -			
BAL008600	ACC DEP - GEN PLT - TRANSP EQUIP	Total Labor	LABOR_TOT
BAL008710	ACC DEP - GEN PLT - STRUCTURES	Total Labor	LABOR_TOT
BAL008720	ACC DEP - GEN PLT - OTHER	Total Labor	LABOR_TOT
FUTURE USE PROPERTY			
BAL005100	PLT FUTURE USE - STEAM	Total Plant In Service - Production Steam	P_PLT_STEAM
BAL005200	PLT FUTURE USE - NUCLEAR	Total Plant In Service - Production Nuclear	P_PLT_NUC
BAL005300	PLT FUTURE USE - OTHER PRODUCTION	Total Plant In Service - Other Production	P_PLT_OTH
BAL005400	PLT FUTURE USE - TRANSMISSION	Total Plant In Service - Transmission	T_PLT_TOT
BAL005500	PLT FUTURE USE - DISTRIBUTION	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
BAL005700	PLT FUTURE USE - GENERAL	Total Plant In Service - General	PLT_GENERAL
CWIP			
INTANGIBLE -			
BAL007000	CWIP - INTANGIBLE	Total Labor	LABOR_TOT
PRODUCTION -			
STEAM:			
BAL007100	CWIP - STEAM	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
NUCLEAR:			
BAL007200	CWIP - NUCLEAR	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
OTHER PRODUCTION:			
BAL007300	CWIP - OTHER PRODUCTION	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
TRANSMISSION -			

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
BAL007400	CWIP - TRANSMISSION	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
DISTRIBUTION -			
BAL007500	CWIP - DISTRIBUTION	Total Distribution Plant excluding meters and transformers.	D_PLTEXMTRTX
GENERAL -			
BAL007600	CWIP - GENERAL PLANT	Total Labor	LABOR_TOT
NUCLEAR FUEL			
BAL020600	NUCLEAR FUEL UNDER CAPITAL LEASES	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
WORKING CAPITAL (ASSETS)			
CURRENT AND ACCRUED -			
BAL244000	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	The 12 month actual Uncollectibles.	FPL205 - Uncollectibles
BAL251000	FUEL STOCK	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
BAL254100	PLANT MATERIALS & OPERATING SUPPLIES	Total Plant In Service - Gross	PLT_GROSS
BAL265600	PREPAYMENTS - INTEREST PAPER & DEBT	Total Plant In Service - Gross	PLT_GROSS
BAL275000	MISC CURR & ACCR ASSETS - DERIVATIVES	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
ALL OTHER		Total O&M Expenses	OM_TOT
DEFERRED DEBITS -			
BAL382315	OTHER REG ASSETS - NUCLEAR G/U CARRYING COSTS	Total Plant In Service - Production Nuclear	P_PLT_NUC
BAL382321	OTHER REG ASSETS - DERIVATIVES	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
BAL382351	OTHER REG ASSETS - STORM SECURIZATION - BONDS	Plant In Service - Transmission & Distribution	PLT_TD
BAL382352	OTHER REG ASSETS - STORM SECURIZATION - DEFERRED TAX	Plant In Service - Transmission & Distribution	PLT_TD
BAL386190	MISC DEFD DEB - DEFD PENSION DEBIT	Total Labor	LABOR_TOT
BAL386415	MISC DEFD DEB - SJRPP	Total Plant In Service - Production Steam	P_PLT_STEAM
ALL OTHER		Total O&M Expenses	OM_TOT

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
---------	-------------	------------------	-----------

BALANCE SHEET - LIABILITIES

PROPRIETARY CAPITAL

LONG-TERM DEBT

OTHER NONCURRENT LIABILITIES

BAL628200	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	Total Labor	LABOR_TOT
BAL628370	ACCUM PROV PEN/BENFS - POST RETIREMENT BENEFITS	Total Labor	LABOR_TOT
BAL628411	ACC MISC OPER PROV - NUCLEAR MAINT RESERVE	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
BAL628430	ACC MISC OPER PROV - DEFD COMPENSATION	Total Labor	LABOR_TOT
ALL OTHER		Total O&M Expenses	OM_TOT

WORKING CAPITAL (LIABILITIES)

CURRENT AND ACCRUED LIABILITIES -

BAL736205	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	Total Plant In Service - Net	PLT_NET
BAL737151	INTEREST ACCRUED ON LONG - TERM DEBT - STORM SECURIZATION	Plant In Service - Transmission & Distribution	PLT_TD
BAL742720	MISC CURR & ACC LIAB - NUCL ASS D&D - CURRENT	Total Plant In Service - Production Nuclear	P_PLT_NUC
BAL742800	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	Poles, towers and fixtures classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.3%) FPL104 - Distribution GCP Demand (92.0%) FPL105 - Secondary GCP Demand (7.7%)
BAL744000	MISC CURR & ACC LIAB - DERIVATIVES LIABILITY	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
ALL OTHER		Total O&M Expenses	OM_TOT

DEFERRED CREDITS -

BAL853182	OTHER DEFD CREDITS - STORM LIABILITIES	Total Plant In Service - Gross	PLT_GROSS
BAL853250	OTHER DEFD CREDITS - DEFD SJRPP INTEREST	Total Plant In Service - Production Steam	P_PLT_STEAM
BAL854401	OTHER REG LIAB - NUCLEAR AMORTIZATION	Total Plant In Service - Production Nuclear	P_PLT_NUC
ALL OTHER		Total O&M Expenses	OM_TOT

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
---------	-------------	------------------	-----------

INCOME STATEMENT

OPERATING REVENUES

SALES OF ELECTRICITY -

INC040000	RETAIL SALES - BASE REVENUES	Retail Base Revenues.	FPL401 - Base Revenues
INC040350	GROSS RECEIPTS TAX REVENUES	Retail Base Revenues.	FPL401 - Base Revenues
INC040420	CILC INCENTIVES OFFSET	incentive revenue offset dollars, collected through ECCK, for each of the CILC and ISST customers.	FPL402 - LOAD CONTROL INCENTIVE OFFSET
INC056920	OTHER ELECTRIC REVS - UNBILLED REVENUES - FPSC	Retail Base Revenues.	FPL401 - Base Revenues

OTHER OPERATING REVENUES -

INC050400	FIELD COLLECTION LATE PAYMENT CHARGES	Projected field collections charge (account 450.400) and late payment charge (account 450.500) by rate class.	FPL311 - MISC SERV REVS - FIELD COLLECTION - LATE PAYMENT
INC051010	MISC SERVICE REVS - INITIAL CONNECTION	Projected initial service charge (account 451.000) by rate class.	FPL312 - MISC SERV REVS - INITIAL CONNECTION
INC051020	MISC SERVICE REVS - RECONNECT AFTER NON PAYMENT	Projected reconnect charge (account 451.000) by rate class.	FPL313 - MISC SERV REVS - RECONNECTION
INC051030	MISC SERVICE REVS - CONNECT / DISCONNECT	Projected connection service charge (account 451.000) by rate class.	FPL314 - MISC SERV REVS - CONNECTION OF EXISTING ACCOUNT
INC051040	MISC SERVICE REVS - RETURNED CUSTOMER CHECKS	Projected returned check charges by rate class.	FPL315 - Misc Serv Revs - Returned Check Charges
INC051050	MISC SERVICE REVS - CURRENT DIVERSION PENALTY	Projected current diversion charges (account 451.000) by rate class.	FPL316 - MISC SERV REVS - CURRENT DIVERSION
INC051060	MISC SERVICE REVS - OTHER BILLINGS	Miscellaneous Service Revenues	MISC_SVC_REV
INC051100	MISC SERVICE REVS - OTH REIMBURSEMENTS	Total Distribution Plant In Service	D_PLT_TOT
INC054000	RENT FROM ELECT PROP - GENERAL	Telephone and cable TV rental income allocated based on "Account 364 - Poles, Towers & Fixtures". Other rental income is allocated based on "Gross Plant".	Compound Allocator - FPL101 - Average 12CP Demand (50.7%) FPL104 - Distribution GCP Demand (28.6%) FPL105 - Secondary GCP Demand (2.7%) FPL109 - Secondary Customer NCP Demand (6.1%) FPL201 - MWH Sales (5.2%) FPL303 - Average Secondary Customers (3.0%) Other Allocators (3.9%)
INC054100	RENT FROM ELECT PROP - FUTURE USE & PLT IN SERV & STORAGE	Total Plant In Service - Net	PLT_NET

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC054400	RENT FROM ELECT PROP - POLE ATTACHMENTS	Poles, towers and fixtures classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.3%) FPL104 - Distribution GCP Demand (92.0%) FPL105 - Secondary GCP Demand (7.7%)
INC056130	OTHER ELECTRIC REVS - TRANSMISSION	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC056700	OTHER ELECTRIC REVS - MISC	Total G&M Expenses	OM_TOT
OPERATION AND MAINTENANCE EXPENSES			
POWER PRODUCTION EXPENSES -			
STEAM POWER GENERATION:			
INC100000	STEAM POWER - OPERATION SUPERVISION & ENGINEERING	Classified between demand and energy on the basis of the relative proportions of labor costs contained in accounts 501 thru 507.	Compound Allocator - FPL101 - Average 12CP Demand (63.9%) FPL201 - MWH Sales (36.1%)
INC101110	STEAM POWER - FUEL - OIL, GAS & COAL	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC101210	STEAM POWER - FUEL - NON RECOVERABLE OIL	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC102000	STEAM POWER - STEAM EXP	Labor amount in account 502 is classified as demand. The remainder in account 502 is classified as energy.	Compound Allocator - FPL101 - Average 12CP Demand (48.5%) FPL201 - MWH Sales (51.5%)
INC105000	STEAM POWER - ELECTRIC EXP	Labor amount in account 505 is classified as demand. The remainder in account 505 is classified as energy.	Compound Allocator - FPL101 - Average 12CP Demand (73.3%) FPL201 - MWH Sales (26.7%)
INC106000	STEAM POWER - MISC STEAM POWER EXP	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC106310	STEAM POWER - MISC - ADDITIONAL SECURITY	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC107000	STEAM POWER - RENTS	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC110000	STEAM POWER - MAINT SUPERVISION & ENGINEERING	Classified between demand and energy on the basis of the relative proportions of labor costs contained in accounts 511 thru 514.	Compound Allocator - FPL101 - Average 12CP Demand (10.2%) FPL201 - MWH Sales (89.8%)
1 INC111000	STEAM POWER - MAINTENANCE OF STRUCTURES	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC112000	STEAM POWER - MAINT OF BOILER PLANT	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC113000	STEAM POWER - MAINT OF ELECTRIC PLANT	MWH Sales, adjusted for losses.	FPL201 - MWH Sales

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC114000	STEAM POWER - MAINT OF MISCELLANEOUS STEAM PLT	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
NUCLEAR POWER GENERATION:			
INC117000	NUCL POWER - OPERATION SUPERVISION & ENGINEERING	Classified between demand and energy on the basis of the relative proportions of labor costs contained in accounts 518 thru 525.	Compound Allocator - FPL101 - Average 12CP Demand (61.7%) FPL201 - MWH Sales (38.3%)
INC118160	NUCL POWER - NUC FUEL EXP - ADDITIONAL SECURITY	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC118210	NUCL POWER - NUC FUEL EXP - NON RECOVERABLE FUEL EXP	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC119000	NUCL POWER - COOLANTS AND WATER	Labor amount in account 519 is classified as demand. The remainder in account 519 is classified as energy.	Compound Allocator - FPL101 - Average 12CP Demand (32.4%) FPL201 - MWH Sales (67.6%)
INC120000	NUCL POWER - STEAM EXP	Labor amount in account 520 is classified as demand. The remainder in account 520 is classified as energy.	Compound Allocator - FPL101 - Average 12CP Demand (75.5%) FPL201 - MWH Sales (24.5%)
INC123000	NUCL POWER - ELECTRIC EXP	Labor amount in account 523 is classified as demand. The remainder in account 523 is classified as energy.	Compound Allocator - FPL101 - Average 12CP Demand (0.0%) FPL201 - MWH Sales (100.0%)
INC124000	NUCL POWER - MISC NUCLEAR POWER EXP	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC128000	NUCL POWER - MAINT SUPERVISION & ENGINEERING	Classified between demand and energy on the basis of the relative proportions of labor costs contained in accounts 529 thru 532.	Compound Allocator - FPL101 - Average 12CP Demand (9.9%) FPL201 - MWH Sales (90.1%)
INC129000	NUCL POWER - MAINT OF STRUCTURES	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC130000	NUCL POWER - MAINT OF REACTOR PLANT	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
1 INC131000	NUCL POWER - MAINTENANCE OF ELECTRIC PLANT	MWH Sales, adjusted for losses	FPL201 - MWH Sales
INC132000	NUCL POWER - MAINT OF MISC NUCLEAR PLANT	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
OTHER POWER GENERATION:			
INC146000	OTH POWER - OPERATION SUPERVISION & ENGINEERING	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC147200	OTH POWER - FUEL -NON RECOVERABLE ANNUAL EMISSIONS FEE	MWH Sales, adjusted for losses.	FPL201 - MWH Sales
INC148000	OTH POWER - GENERATION EXP	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC149000	OTH POWER - MISC OTHER POWER GENERATION EXP	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC151000	OTH POWER - MAINT SUPERVISION & ENGINEERING	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC152000	OTH POWER - MAINT OF STRUCTURES	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC153000	OTH POWER - MAINT GENERATING & ELECTRIC PLANT	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC154000	OTH POWER - MAINT MISC OTHER POWER GENERATION	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
OTHER POWER SUPPLY:			
INC155250	OTH POWER - SJRPP - FPSC - 88TSR	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC156000	OTH POWER - SYSTEM CONTROL AND LOAD DISPATCHING	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
INC157000	OTH POWER - OTHER EXP	Average 12 CP Demands, adjusted for losses.	FPL101 - Average 12CP Demand
TRANSMISSION EXPENSES -			
INC260010	TRANS EXP - OPERATION SUPERVISION & ENGINEERING	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC261000	TRANS EXP - LOAD DISPATCHING	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC262000	TRANS EXP - STATION EXP	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC263000	TRANS EXP - OVERHEAD LINE EXP	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC265000	TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC265200	TRANS EXP - TRANSMISSION OF ELECTRICITY - RTO	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) FPL201 - MWH Sales (1/13th)
INC266000	TRANS EXP - MISC TRANS EXP	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC268010	TRANS EXP - MAINT SUPERVISION & ENGINEERING	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC269000	TRANS EXP - MAINT OF STRUCTURES	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC270000	TRANS EXP - MAINT OF STATION EQUIP	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC271000	TRANS EXP - MAINT OF OVERHEAD LINES	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC272000	TRANS EXP - MAINT OF UNDERGROUND LINES	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
INC273000	TRANS EXP - MAINT OF MISC TRANS PLANT	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
DISTRIBUTION EXPENSES -			
INC380000	DIST EXP - OPERATION SUPERVISION AND ENGINEERING	Total Distribution Plant In Service	D_PLT_TOT
INC381000	DIST EXP - LOAD DISPATCHING	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC382000	DIST EXP - SUBSTATION EXP	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC383000	DIST EXP - OVERHEAD LINE EXP	The overhead amount in plant acct 369 (Services) is divided by the total of the balances in plant accts 364 and 365 and the overhead amount in acct 369. This ratio is multiplied times the balance in acct 583 and is classified as services. The remainder is classified as demand (either primary or secondary based on the ratio of primary and secondary in plant accts 364 and 365).	Compound Allocator - FPL303 - Average Secondary Customers (8.1%) FPL104 - Distribution GCP Demand (76.5%) FPL105 - Secondary GCP Demand (15.4%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC384000	DIST EXP - UNDERGROUND LINE EXP	The underground amount in plant acct 369 (Services) is divided by the total of the balances in plant accts 366 and 367 and the underground amount in plant acct 369. This ratio is multiplied times the balance in acct 584 and is classified as services. The remainder is classified as demand (either primary or secondary based on the ratio of primary and secondary in plant accts 366 and 367).	Compound Allocator - FPL303 - Average Secondary Customers (16.5%) FPL104 - Distribution GCP Demand (74.6%) FPL105 - Secondary GCP Demand (8.9%)
INC385000	DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXP	The number of lighting fixtures for the Street Lighting classes only.	FPL508 - Street Lights
INC386000	DIST EXP - METER EXP	Average number of meters for the rate class multiplied by the average meter unit cost, excluding lighting services.	FPL325 - Meter Costs
INC387000	DIST EXP - CUSTOMER INSTALLATIONS EXP	Outdoor Lighting installation expenses classified as lighting. The remainder is classified as customer.	Compound Allocator - FPL509 - Outdoor Lighting (22.8%) FPL310 - Average Distribution Customers - Retail (77.2%)
INC388000	DIST EXP - MISCELLANEOUS DISTRIBUTION EXP	Total Distribution Plant In Service	D_PLT_TOT
INC389000	DIST EXP - RENTS	Total Distribution Plant In Service	D_PLT_TOT
INC390000	DIST EXP - MAINT SUPERVISION AND ENGINEERING	Total Distribution Plant In Service	D_PLT_TOT
INC391000	DIST EXP - MAINT OF STRUCTURES	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC392000	DIST EXP - MAINT OF STATION EQUIP	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC393000	DIST EXP - MAINT OF OVERHEAD LINES	The overhead amount in plant acct 369 (Services) is divided by the total of the balances in plant accts 364 and 365 and the overhead amount in acct 369. This ratio is multiplied times the balance in acct 593 and is classified as services. The remainder is classified as demand (either primary or secondary based on the ratio of primary and secondary in plant accts 364 and 365).	Compound Allocator - FPL303 - Average Secondary Customers (8.1%) FPL104 - Distribution GCP Demand (76.5%) FPL105 - Secondary GCP Demand (15.4%)
INC394000	DIST EXP - MAINT OF UNDERGROUND LINES	The underground amount in plant acct 369 (Services) is divided by the total of the balances in plant accts 366 and 367 and the underground amount in plant acct 369. This ratio is multiplied times the balance in acct 594 and is classified as services. The remainder is classified as demand (either primary or secondary based on the ratio of primary and secondary in plant accts 366 and 367).	Compound Allocator - FPL303 - Average Secondary Customers (16.5%) FPL104 - Distribution GCP Demand (74.6%) FPL105 - Secondary GCP Demand (8.9%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC395000	DIST EXP - MAINT OF LINE TRANSFORMERS	Line transformers, capacitors and network protectors classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (11.2%) FPL109 - Secondary Customer NCP Demand (88.8%)
INC396000	DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	The number of lighting fixtures for the Street Lighting classes only.	FPL508 - Street Lights
INC397000	DIST EXP - MAINT OF METERS	Average number of meters for the rate class multiplied by the average meter unit cost, excluding lighting services.	FPL325 - Meter Costs
INC398000	DIST EXP - MAINT OF MISC DISTRIBUTION PLANT	Outdoor lights maintenance in acct 598 is assigned to outdoor lighting. The remainder is allocated based on distribution plant in service.	Compound Allocator - FPL509 - Outdoor Lighting (26.1%) Plant In Service - Distribution (73.9%)
CUSTOMER ACCOUNTS EXPENSES -			
INC401000	CUST ACCT EXP - SUPERVISION	Based on the allocation of Customers Account Expense accounts (INC402000, INC403000, INC404000 & INC405000).	CA_ACCTS_SUPER
INC402000	CUST ACCT EXP - METER READING EXP	Average number of customers multiplied by average meter and SDDR material unit cost. The non-metered rate classes are zero.	FPL330 - Meter and SDDR Material Costs
INC403000	CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP	Average number of customers for retail rate classes only.	FPL356 - Average Customers
INC404000	CUST ACCT EXP - UNCOLLECTIBLE ACCTS	The 12 month actual Uncollectibles.	FPL205 - Uncollectibles
CUSTOMER SERVICE & INFORMATIONAL EXP -			
INC407000	CUST SERV & INFO - SUPERVISION	Average number of customers for retail rate classes only.	FPL356 - Average Customers
INC408000	CUST SERV & INFO - CUST ASSISTANCE EXP	Average number of customers for retail rate classes only.	FPL356 - Average Customers
INC409000	CUST SERV & INFO - INFO & INST ADV - GENERAL	Average number of customers for retail rate classes only.	FPL356 - Average Customers
INC410000	CUST SERV & INFO - MISC CUST SERVICE & INFO EXP	Average number of customers for retail rate classes only.	FPL356 - Average Customers
SALES EXPENSES -			
INC411000	SUPERVISION-SALES EXP	Average number of customers for retail rate classes only.	FPL356 - Average Customers
INC516000	MISCELLANEOUS AND SELLING EXP	Average number of customers for retail rate classes only.	FPL356 - Average Customers
ADMINISTRATIVE AND GENERAL EXPENSES -			
INC520010	A&G EXP - SALARIES	Total Labor	LABOR_TOT
INC521000	A&G EXP - OFFICE SUPPLIES AND EXP	Total Labor	LABOR_TOT
INC522000	A&G EXP - ADMINISTRATIVE EXP TRANSFERRED CR.	Total Labor	LABOR_TOT

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC523000	A&G EXP - OUTSIDE SERVICES EMPLOYED	Total Labor	LABOR_TOT
INC524000	A&G EXP - PROPERTY INSURANCE	Total Plant In Service - Gross	PLT_GROSS
INC525000	A&G EXP - INJURIES AND DAMAGES	Total Labor	LABOR_TOT
INC526100	A&G EXP - EMP PENSIONS & BENEFITS	Total Labor	LABOR_TOT
INC526110	A&G EXP - EMP PENSIONS & BENEFITS - FUEL	Total Labor	LABOR_TOT
INC528010	A&G EXP - REGULATORY COMMISSION EXPENSE - FP3C	Total Labor	LABOR_TOT
INC530000	A&G EXP - MISC GENERAL EXP	Total Labor	LABOR_TOT
INC531000	A&G EXP - RENTS	Total Labor	LABOR_TOT
INC535000	A&G EXP - MAINT OF GENERAL PLANT	Total Plant In Service - General	PLT_GENERAL
DEPRECIATION EXPENSES			
INTANGIBLE -			
INC603000	DEPR EXP - INTANGIBLE	Total Labor	LABOR_TOT
INC603001	DEPR EXP - INTANGIBLE - ASSET RETIR OBLIG	Total Labor	LABOR_TOT
PRODUCTION -			
STEAM:			
INC603010	DEPR EXP - STEAM	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC603011	DEPR EXP - FOSSIL DECOMMISSIONING	Total Plant In Service - Production Steam	P_PLT_STEAM
INC603980	DEPR EXP - AMORT OF ELECTRIC PLANT - ACQ ADJUSTMENT	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
NUCLEAR:			
INC603020	DEPR EXP - TURKEY POINT	12CP & 1/13	<u>Compound Allocator -</u> FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC603022	DEPR EXP - ST LUCIE 1	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC603024	DEPR EXP - ST LUCIE COMMON	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC603026	DEPR EXP - ST LUCIE 2	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
OTHER PRODUCTION:			
INC603030	DEPR EXP - OTHER PRODUCTION	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC603036	DEPR EXP - OTHER PRODUCTION - DISMANTLEMENT	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
TRANSMISSION -			
INC603041	DEPR EXP - TRANSMISSION	12CP & 1/13 adjusted for transmission pulloffs for retail customers	Compound Allocator - FPL301 - Transmission Customers Pull-offs (0.15%) FPL101 - Average 12CP Demand (92.17%) FPL201 - MWH Sales (7.68%)
DISTRIBUTION -			
INC603051	DEPR EXP - DIST - ACCT 361 - STRUCT & IMPROV	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC603052	DEPR EXP - DIST - ACCT 362 - STATION EQUIP	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand
INC603054	DEPR EXP - DIST - ACCT 364 - POLES, TOWERS & FIXTURES	Poles, towers and fixtures classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.3%) FPL104 - Distribution GCP Demand (92.0%) FPL105 - Secondary GCP Demand (7.7%)
INC603055	DEPR EXP - DIST - ACCT 365 - OVERHEAD CONDUCT & DEVIC	Overhead conductors and devices classified as demand and functionalized between primary and secondary, adjusted for distribution pulloffs for primary and secondary customers.	Compound Allocator - FPL302 - Primary Customers Pull-offs (0.2%) FPL104 - Distribution GCP Demand (76.3%) FPL105 - Secondary GCP Demand (23.5%)

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC603056	DEPR EXP - DIST - ACCT 366 - UNDERGROUND CONDUIT	Underground conduit classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (93.3%) FPL105 - Secondary GCP Demand (6.7%)
INC603057	DEPR EXP - DIST - ACCT 367 - UNDERGROUND CONDUCT & DEVIC	Underground conductors and devices classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (86.5%) FPL105 - Secondary GCP Demand (13.5%)
INC603058	DEPR EXP - DIST - ACCT 368 - LINE TRANSFORMERS	Line transformers, capacitors and network protectors classified as demand and functionalized between primary and secondary.	Compound Allocator - FPL104 - Distribution GCP Demand (11.2%) FPL105 - Secondary Customer NCP Demand (88.8%)
INC603059	DEPR EXP - DIST - ACCT 369 - SERVICES	Average number of secondary voltage level customers for retail only, excluding lighting services.	FPL303 - Average Secondary Customers
INC603060	DEPR EXP - DIST - ACCT 370 - METERS	Average number of meters for the rate class multiplied by the average meter unit cost, excluding lighting services.	FPL325 - Meter Costs
INC603061	DEPR EXP - DIST - ACCT 371 - INSTALLS ON CUST PREMISES	100% assignment to Outdoor Lighting.	FPL509 - Outdoor Lighting
INC603063	DEPR EXP - DIST - ACCT 373 - STREET LIGHTING & SIGNAL EQUIP	The number of lighting fixtures for the Street Lighting classes only.	FPL508 - Street Lights
GENERAL -			
INC603091	DEPR EXP - GENERAL - STRUCTURES	Total Labor	LABOR_TOT
INC603093	DEPR EXP - GENERAL - OTHER	Total Labor	LABOR_TOT
NUCLEAR DECOMMISSIONING EXPENSE -			
INC603310	DEPR EXP - NUCL DECOM	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC603371	DEPR EXP - NUCL DECOM - ASSET RETIR OBLIG	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
AMORT OF PROPERTY LOSSES, UNRECOVERED			
PLANT & REGULATORY STUDY COSTS			
INC605000	ACCRETION EXPENSE - ASSET RETIR OBLIG REGULATORY DEBIT	Total Labor	LABOR_TOT
INC607000	AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS	Adjusted Rate Base	RATE_BASE
INC607143	REGULATORY CREDIT - ASSET RETIR OBLIG	Total Labor	LABOR_TOT

COST OF SERVICE STUDY
COST OF SERVICE METHODOLOGY BY COMPONENT

COSS ID	Description	COSS Methodology	Allocator
INC607360	AMORTIZATION OF NUCLEAR RESERVE	12CP & 1/13	Compound Allocator - FPL101 - Average 12CP Demand (12/13th) (92.3%) FPL201 - MWH Sales (1/13th) (7.7%)
INC607365	AMORTIZATION OF DBT DEFERRED SECURITY	Total O&M Expenses	OM_TOT
TAXES OTHER THAN INCOME TAXES			
INC608100	TAX OTHER THAN INC TAX - UTILITY OPERAT INCOME CLEARING	Total Plant In Service - Net	PLT_NET
INC608105	TAX OTHER TH INC TAX - REAL & PERS PROPERTY TAX	Total Plant In Service - Net	PLT_NET
INC608115	TAX OTHER TH INC TAX - FEDERAL UNEMPLOYMENT TAXES	Total Labor	LABOR_TOT
INC608120	TAX OTHER TH INC TAX - STATE UNEMPLOYMENT TAXES	Total Labor	LABOR_TOT
INC608125	TAX OTHER TH INC TAX - FICA (SOCIAL SECURITY)	Total Labor	LABOR_TOT
INC608135	TAX OTHER TH INC TAX - REG ASSESS FEE - RETAIL BASE	Retail Base Revenues.	FPL401 - Base Revenues
INCOME TAXES			
INC609100	INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL	Pretax Book Income	PRETAX_INC
INC609110	INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE	Pretax Book Income	PRETAX_INC
PROVISION FOR DEFERRED INCOME TAXES			
INC610000	INCOME TAXES - DEFD FEDERAL	Pretax Book Income	PRETAX_INC
INC611000	INCOME TAXES - DEFD STATE	Pretax Book Income	PRETAX_INC
INVESTMENT TAX CREDIT			
INC611450	AMORTIZATION OF INVESTMENT TAX CREDIT	Total Plant In Service - Net	PLT_NET
GAINS (LOSSES) FROM DISPOSITIONS			
INC611600	GAIN FROM DISP OF UTILITY PLANT	GCP demand, adjusted for losses, for loads at Primary and Secondary voltage levels only.	FPL104 - Distribution GCP Demand