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September 10, 2021

-VIA ELECTRONIC FILING -

Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20210007-EI

Dear Mr. Teitzman:

I attach for electronic filing in the above docket a revised Exhibit RBD-4 to the testimony of FPL witness Renae B. Deaton filed on August 27, 2021. Exhibit RBD-4 has been revised to reflect the calculation of the separation factors used in the calculation of unified 2022 Environmental Cost Recovery Factors included in Exhibit RBD-3. This revision does not impact any of the costs or calculations included in the schedules provided in Exhibit RBD-3.

Please contact me if you have or your Staff has any questions regarding this filing.

Sincerely,

s/ Maria Jose Moncada
Maria Jose Moncada

Attachments

cc: Counsel for Parties of Record (w/ attachments)

CERTIFICATE OF SERVICE

Docket No. 20210007-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished
by electronic service on this 10th day of September 2021 to the following:

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By: s/ Maria Jose Moncada
Maria Jose Moncada
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FPL - 2022 TEST YEAR - SEPARATION FACTORS

SUMMARY

DEMAND

E101 - Transmission	0.902581
E102 - Non-Stratified Production	0.959314
E103INT - Intermediate Strata Production	0.954287
E103PEAK - Peaking Strata Production	0.951837
E104 - Distribution	1.000000

ENERGY

FPL201 - Total Sales	0.946390
FPL202 - Non-Stratified Sales	0.958917
FPL203INT - Intermediate Strata Sales	0.947558
FPL203PEAK - Peaking Strata Sales	0.957721

GENERAL PLANT

I900 - LABOR	0.969001
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FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E101 - TRANSMISSION: 12CP Demand
December 2022 - Test Year

RATE CLASS	12 CP - KW	VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW				% OF TOTAL	
	@ METER	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
CILC-1D	338,111	0.0000	0.4237	0.5763	1.0208	1.0355	1.0645	0	148,343	207,424	355,767	1.4321%	1.5867%
CILC-1G	15,748	0.0000	0.0180	0.9820	1.0208	1.0355	1.0645	0	293	16,462	16,756	0.0674%	0.0747%
CILC-1T	184,861	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	188,715	0	0	188,715	0.7597%	0.8417%
GS(T)-1	1,599,867	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	1,703,043	1,703,043	6.8556%	7.5955%
GSCU-1	8,298	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	8,833	8,833	0.0356%	0.0394%
GSD(T)-1	4,574,458	0.0000	0.0035	0.9965	1.0208	1.0355	1.0645	0	16,473	4,852,533	4,869,006	19.6002%	21.7157%
GSLD(T)-1	1,687,046	0.0000	0.0585	0.9415	1.0208	1.0355	1.0645	0	102,180	1,690,807	1,792,986	7.2177%	7.9967%
GSLD(T)-2	536,952	0.0000	0.4306	0.5694	1.0208	1.0355	1.0645	0	239,452	325,432	564,884	2.2739%	2.5194%
GSLD(T)-3	130,551	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	133,273	0	0	133,273	0.5365%	0.5944%
MET	12,921	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	13,380	0	13,380	0.0539%	0.0597%
OL-1	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	0.0000%
OS-2	1,068	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	1,106	0	1,106	0.0045%	0.0049%
RS(T)-1	11,983,542	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	12,756,366	12,756,366	51.3507%	56.8932%
SL-1	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	0.0000%
SL-1M	114	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	122	122	0.0005%	0.0005%
SL-2	4,499	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	4,789	4,789	0.0193%	0.0214%
SL-2M	244	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	260	260	0.0010%	0.0012%
SST-DST	109	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	112	0	112	0.0005%	0.0005%
SST-TST	11,950	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,199	0	0	12,199	0.0491%	0.0544%
TOTAL RETAIL	21,090,338							334,187	521,339	21,566,071	22,421,597	90.2581%	
FKEC	130,152	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	132,866	0	0	132,866	0.5348%	
FPUC (INT)	12,721	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,986	0	0	12,986	0.0523%	
FPUC (PEAK)	9,719	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	9,922	0	0	9,922	0.0399%	
G - FPU (INT)	30,367	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	31,000	0	0	31,000	0.1248%	
G - FPU (PEAK)	20,729	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	21,161	0	0	21,161	0.0852%	
HOMESTEAD	4,082	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	4,167	0	0	4,167	0.0168%	
HOMESTEAD (INT)	8,326	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	8,500	0	0	8,500	0.0342%	
JEA (INT)	32,653	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	33,333	0	0	33,333	0.1342%	
LCEC	791,723	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	808,230	0	0	808,230	3.2535%	
MOORE HAVEN	571	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	583	0	0	583	0.0023%	
NEW SMYRNA BCH	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
NEW SMYRNA BCH (INT)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
NEW SMYRNA BCH (PEAK)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
QUINCY	3,102	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	3,167	0	0	3,167	0.0127%	
WAUCHULA	1,878	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	1,917	0	0	1,917	0.0077%	
TRANS-SERV	1,324,609	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	1,352,226	0	0	1,352,226	5.4434%	
TOTAL WHOLESALE	2,370,630							2,420,056	0	0	2,420,056	9.7419%	
TOTAL FPL	23,460,968							2,754,244	521,339	21,566,071	24,841,653	100.0000%	
JURIS SEPARATION FACTOR													0.902581

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E102 - NON-STRATIFIED PRODUCTION: 12CP Demand
December 2022 - Test Year

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW				% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
CILC-1D	338,111	0	338,111	0.0000	0.4237	0.5763	1.0208	1.0355	1.0645	0	148,343	207,424	355,767	1.5222%	1.5867%
CILC-1G	15,748	0	15,748	0.0000	0.0180	0.9820	1.0208	1.0355	1.0645	0	293	16,462	16,756	0.0717%	0.0747%
CILC-1T	184,861	0	184,861	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	188,715	0	0	188,715	0.8074%	0.8417%
GS(T)-1	1,599,867	0	1,599,867	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	1,703,043	1,703,043	7.2865%	7.5955%
GSCU-1	8,298	0	8,298	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	8,833	8,833	0.0378%	0.0394%
GSD(T)-1	4,574,458	0	4,574,458	0.0000	0.0035	0.9965	1.0208	1.0355	1.0645	0	16,473	4,852,533	4,869,006	20.8322%	21.7157%
GSLD(T)-1	1,687,046	0	1,687,046	0.0000	0.0585	0.9415	1.0208	1.0355	1.0645	0	102,180	1,690,807	1,792,986	7.6713%	7.9967%
GSLD(T)-2	536,952	0	536,952	0.0000	0.4306	0.5694	1.0208	1.0355	1.0645	0	239,452	325,432	564,884	2.4169%	2.5194%
GSLD(T)-3	130,551	0	130,551	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	133,273	0	0	133,273	0.5702%	0.5944%
MET	12,921	0	12,921	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	13,380	0	13,380	0.0572%	0.0597%
OL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	0.0000%
OS-2	1,068	0	1,068	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	1,106	0	1,106	0.0047%	0.0049%
RS(T)-1	11,983,542	0	11,983,542	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	12,756,366	12,756,366	54.5785%	56.8932%
SL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	0.0000%
SL-1M	114	0	114	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	122	122	0.0005%	0.0005%
SL-2	4,499	0	4,499	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	4,789	4,789	0.0205%	0.0214%
SL-2M	244	0	244	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	260	260	0.0011%	0.0012%
SST-DST	109	0	109	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	112	0	112	0.0005%	0.0005%
SST-TST	11,950	0	11,950	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,199	0	0	12,199	0.0522%	0.0544%
TOTAL RETAIL	21,090,338	0	21,090,338							334,187	521,339	21,566,071	22,421,597	95.9314%	100.0000%
FKEC	130,152	0	130,152	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	132,866	0	0	132,866	0.5685%	
FPUC (INT)	12,721	(12,721)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
FPUC (PEAK)	9,719	(9,719)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
G - FPU (INT)	30,367	(30,367)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
G - FPU (PEAK)	20,729	(20,729)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
HOMESTEAD	4,082	0	4,082	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	4,167	0	0	4,167	0.0178%	
HOMESTEAD (INT)	8,326	(8,326)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
JEA (INT)	32,653	(32,653)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
LCEC	791,723	0	791,723	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	808,230	0	0	808,230	3.4580%	
MOORE HAVEN	571	0	571	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	583	0	0	583	0.0025%	
NEW SMRYNA BCH	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
NEW SMRYNA BCH (INT)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
NEW SMRYNA BCH (PEAK)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0.0000%	
QUINCY	3,102	0	3,102	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	3,167	0	0	3,167	0.0135%	
WAUCHULA	1,878	0	1,878	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	1,917	0	0	1,917	0.0082%	
TOTAL WHOLESALE	1,046,022	(114,514)	931,507							950,929	0	0	950,929	4.0686%	
TOTAL FPL	22,136,360	(114,514)	22,021,845							1,285,116	521,339	21,566,071	23,372,526	100.0000%	
JURIS SEPARATION FACTOR														0.959314	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E103INT - INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand
December 2022 - Test Year

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL
CILC-1D	338,111	0	338,111	0.0000	0.4237	0.5763	1.0208	1.0355	1.0645	0	148,343	207,424	355,767	355,767	1.5142%	1.5867%
CILC-1G	15,748	0	15,748	0.0000	0.0180	0.9820	1.0208	1.0355	1.0645	0	293	16,462	16,756	16,756	0.0713%	0.0747%
CILC-1T	184,861	0	184,861	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	188,715	0	0	188,715	188,715	0.8032%	0.8417%
GS(T)-1	1,599,867	0	1,599,867	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	1,703,043	1,703,043	1,703,043	7.2483%	7.5955%
GSCU-1	8,298	0	8,298	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	8,833	8,833	8,833	0.0376%	0.0394%
GSD(T)-1	4,574,458	0	4,574,458	0.0000	0.0035	0.9965	1.0208	1.0355	1.0645	0	16,473	4,852,533	4,869,006	4,869,006	20.7230%	21.7157%
GSLD(T)-1	1,687,046	0	1,687,046	0.0000	0.0585	0.9415	1.0208	1.0355	1.0645	0	102,180	1,690,807	1,792,986	1,792,986	7.6311%	7.9967%
GSLD(T)-2	536,952	0	536,952	0.0000	0.4306	0.5694	1.0208	1.0355	1.0645	0	239,452	325,432	564,884	564,884	2.4042%	2.5194%
GSLD(T)-3	130,551	0	130,551	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	133,273	0	0	133,273	133,273	0.5672%	0.5944%
MET	12,921	0	12,921	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	13,380	0	13,380	13,380	0.0569%	0.0597%
OL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	0.0000%
OS-2	1,068	0	1,068	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	1,106	0	1,106	1,106	0.0047%	0.0049%
RS(T)-1	11,983,542	0	11,983,542	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	12,756,366	12,756,366	12,756,366	54.2925%	56.8932%
SL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	0.0000%
SL-1M	114	0	114	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	122	122	122	0.0005%	0.0005%
SL-2	4,499	0	4,499	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	4,789	4,789	4,789	0.0204%	0.0214%
SL-2M	244	0	244	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	260	260	260	0.0011%	0.0012%
SST-DST	109	0	109	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	112	0	112	112	0.0005%	0.0005%
SST-TST	11,950	0	11,950	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,199	0	0	12,199	12,199	0.0519%	0.0544%
TOTAL RETAIL	21,090,338	0	21,090,338							334,187	521,339	21,566,071	22,421,597	22,421,597	95.4287%	100.0000%
FKEC	130,152	0	130,152	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	132,866	0	0	132,866	132,866	0.5655%	
FPUC (INT)	12,721	0	12,721	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,986	0	0	12,986	18,631	0.0793%	
FPUC (PEAK)	9,719	(9,719)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
G - FPU (INT)	30,367	0	30,367	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	31,000	0	0	31,000	44,476	0.1893%	
G - FPU (PEAK)	20,729	(20,729)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
HOMESTEAD	4,082	0	4,082	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	4,167	0	0	4,167	4,167	0.0177%	
HOMESTEAD (INT)	8,326	0	8,326	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	8,500	0	0	8,500	12,195	0.0519%	
JEA (INT)	32,653	0	32,653	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	33,333	0	0	33,333	47,823	0.2035%	
LCEC	791,723	0	791,723	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	808,230	0	0	808,230	808,230	3.4399%	
MOORE HAVEN	571	0	571	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	583	0	0	583	583	0.0025%	
NEW SMRYNA BCH	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
NEW SMRYNA BCH (INT)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
NEW SMRYNA BCH (PEAK)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
QUINCY	3,102	0	3,102	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	3,167	0	0	3,167	3,167	0.0135%	
WAUCHULA	1,878	0	1,878	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	1,917	0	0	1,917	1,917	0.0082%	
TOTAL WHOLESALE	1,046,022	(30,448)	1,015,574							1,036,748	0	0	1,036,748	1,074,053	4.5713%	
TOTAL FPL	22,136,360	(30,448)	22,105,912							1,370,935	521,339	21,566,071	23,458,345	23,495,650	100.0000%	
JURIS SEPARATION FACTOR															0.954287	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E103INT - INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand
December 2022 - Test Year

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL

Contract Adjusted 12CP @ Generation -	
1) Contract Wholesale Customer 12 CP	
2) Intermediate System Capacity Net of Reserve Margin	
Intermediate Summer Capacity	
Divide By: System Capacity Including Reserve Margin (Calculation)	
Intermediate System Capacity Net of Reserve Margin	
Contract Wholesale Customer Contribution to Intermediate System Capacity Net of Reserve Margin	
3) Contract Adjusted 12CP @ Generation	
Total System 12CP Excluding All Stratified Contracts	
Contribution (Excluding Intermediate Stratified Contracts) to Other Production System Capacity Net of Reserve Margin	
Total System 12CP Including Intermediate Stratified Contracts	
Contract Adjusted 12CP @ Generation	

<u>Line No.</u>	<u>Source/Formula</u>	<u>FPUC (INT) Amount</u>	<u>G - FPU (INT) Amount</u>	<u>HOMESTEAD (INT) Amount</u>	<u>JEA (INT) Amount</u>
1	oad Forecast * Loss Fact	12,986	31,000	8,500	33,333
2					
3	2020-2029 TYSP	19,652,000	19,652,000	19,652,000	19,652,000
4		120.0%	120.0%	120.0%	120.0%
5	L3 / L4	16,376,667	16,376,667	16,376,667	16,376,667
6	L1 / L5	0.000793	0.001893	0.000519	0.002035
7					
8		23,372,526	23,372,526	23,372,526	23,372,526
9	1 - Sum L6	0.99476	0.99476	0.99476	0.99476
10	L8 / L9	23,495,650	23,495,650	23,495,650	23,495,650
11	L6 * L11	18,631	44,476	12,195	47,823

**FLORIDA POWER & LIGHT
 JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
 E103PK - PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand
 December 2022 - Test Year**

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL
CILC-1D	338,111	0	338,111	0.0000	0.4237	0.5763	1.0208	1.0355	1.0645	0	148,343	207,424	355,767	355,767	1.5103%	1.5867%
CILC-1G	15,748	0	15,748	0.0000	0.0180	0.9820	1.0208	1.0355	1.0645	0	293	16,462	16,756	16,756	0.0711%	0.0747%
CILC-1T	184,861	0	184,861	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	188,715	0	0	188,715	188,715	0.8011%	0.8417%
GS(T)-1	1,599,867	0	1,599,867	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	1,703,043	1,703,043	1,703,043	7.2297%	7.5955%
GSCU-1	8,298	0	8,298	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	8,833	8,833	8,833	0.0375%	0.0394%
GSD(T)-1	4,574,458	0	4,574,458	0.0000	0.0035	0.9965	1.0208	1.0355	1.0645	0	16,473	4,852,533	4,869,006	4,869,006	20.6698%	21.7157%
GSLD(T)-1	1,687,046	0	1,687,046	0.0000	0.0585	0.9415	1.0208	1.0355	1.0645	0	102,180	1,690,807	1,792,986	1,792,986	7.6116%	7.9967%
GSLD(T)-2	536,952	0	536,952	0.0000	0.4306	0.5694	1.0208	1.0355	1.0645	0	239,452	325,432	564,884	564,884	2.3980%	2.5194%
GSLD(T)-3	130,551	0	130,551	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	133,273	0	0	133,273	133,273	0.5658%	0.5944%
MET	12,921	0	12,921	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	13,380	0	13,380	13,380	0.0568%	0.0597%
OL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	0.0000%
OS-2	1,068	0	1,068	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	1,106	0	1,106	1,106	0.0047%	0.0049%
RS(T)-1	11,983,542	0	11,983,542	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	12,756,366	12,756,366	12,756,366	54.1531%	56.8932%
SL-1	0	0	0	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	0.0000%
SL-1M	114	0	114	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	122	122	122	0.0005%	0.0005%
SL-2	4,499	0	4,499	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	4,789	4,789	4,789	0.0203%	0.0214%
SL-2M	244	0	244	0.0000	0.0000	1.0000	1.0208	1.0355	1.0645	0	0	260	260	260	0.0011%	0.0012%
SST-DST	109	0	109	0.0000	1.0000	0.0000	1.0208	1.0355	1.0645	0	112	0	112	112	0.0005%	0.0005%
SST-TST	11,950	0	11,950	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	12,199	0	0	12,199	12,199	0.0518%	0.0544%
TOTAL RETAIL	21,090,338	0	21,090,338							334,187	521,339	21,566,071	22,421,597	22,421,597	95.1837%	100.0000%
FKEC	130,152	0	130,152	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	132,866	0	0	132,866	132,866	0.5640%	
FPUC (INT)	12,721	(12,721)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
FPUC (PEAK)	9,719	0	9,719	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	9,922	0	0	9,922	58,606	0.2488%	
G - FPU (INT)	30,367	(30,367)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
G - FPU (PEAK)	20,729	0	20,729	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	21,161	0	0	21,161	124,996	0.5306%	
HOMESTEAD	4,082	0	4,082	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	4,167	0	0	4,167	4,167	0.0177%	
HOMESTEAD (INT)	8,326	(8,326)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
JEA (INT)	32,653	(32,653)	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
LCEC	791,723	0	791,723	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	808,230	0	0	808,230	808,230	3.4311%	
MOORE HAVEN	571	0	571	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	583	0	0	583	583	0.0025%	
NEW SMRYNA BCH	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
NEW SMRYNA BCH (INT)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
NEW SMRYNA BCH (PEAK)	0	0	0	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	0	0	0	0	0	0.0000%	
QUINCY	3,102	0	3,102	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	3,167	0	0	3,167	3,167	0.0134%	
WAUCHULA	1,878	0	1,878	1.0000	0.0000	0.0000	1.0208	1.0355	1.0645	1,917	0	0	1,917	1,917	0.0081%	
TOTAL WHOLESALE	1,046,022	(84,066)	961,955							982,011	0	0	982,011	1,134,531	4.8163%	
TOTAL FPL	22,136,360	(84,066)	22,052,293							1,316,199	521,339	21,566,071	23,403,608	23,556,128	100.0000%	
JURIS SEPARATION FACTOR																0.951837

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E103PK - PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand
December 2022 - Test Year

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL

			FPUC (PEAK) Amount	G - FPU (PEAK) Amount
Contract Adjusted 12CP @ Generation -	Line No.	Source/Formula		
1) Contract Wholesale Customer 12 CP	1	oad Forecast * Loss Fact	9,922	21,161
2) Peaking System Capacity Net of Reserve Margin	2			
Peaking Summer Capacity	3	2020-2029 TYSP	4,785,500	4,785,500
Divide By: System Capacity Including Reserve Margin (Calculation)	4		120.0%	120.0%
Peaking System Capacity Net of Reserve Margin	5	L3 / L4	3,987,917	3,987,917
Contract Wholesale Customer Contribution to Intermediate System Capacity Net of Reserve Margin	6	L1 / L5	0.00249	0.00531
3) Contract Adjusted 12CP @ Generation	7			
Total System 12CP Excluding All Stratified Contracts	8		23,372,526	23,372,526
Contribution (Excluding Peaking Stratified Contracts) to Other Production System Capacity Net of Reserve Margin	9	1 - Sum L6	0.99221	0.99221
Total System 12CP Including Intermediate Stratified Contracts	10	L8 / L9	23,556,128	23,556,128
Contract Adjusted 12CP @ Generation	11	L6 * L11	58,606	124,996

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E104 - DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand
December 2022 - Test Year

RATE CLASS	MAX GNCP	VOLTAGE LEVEL %- DEMAND		LOSS EXPANSION FACTORS		MAX GNCP @ GENERATION			% OF TOTAL	
	@ METER	PRIMARY	SECOND	PRIMARY	SECOND	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
CILC-1D	365,677	0.4237	0.5763	1.0355	1.0645	160,438	224,335	384,773	1.4305%	1.4305%
CILC-1G	17,146	0.0180	0.9820	1.0355	1.0645	319	17,923	18,242	0.0678%	0.0678%
CILC-1T	215,303	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	0.0000%
GS(T)-1	1,826,197	0.0000	1.0000	1.0355	1.0645	0	1,943,969	1,943,969	7.2272%	7.2272%
GSCU-1	9,315	0.0000	1.0000	1.0355	1.0645	0	9,916	9,916	0.0369%	0.0369%
GSD(T)-1	5,074,617	0.0035	0.9965	1.0355	1.0645	18,274	5,383,096	5,401,370	20.0809%	20.0809%
GSLD(T)-1	1,948,749	0.0585	0.9415	1.0355	1.0645	118,030	1,953,093	2,071,124	7.6999%	7.6999%
GSLD(T)-2	582,880	0.4306	0.5694	1.0355	1.0645	259,934	353,267	613,201	2.2797%	2.2797%
GSLD(T)-3	167,370	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	0.0000%
MET	15,793	1.0000	0.0000	1.0355	1.0645	16,355	0	16,355	0.0608%	0.0608%
OL-1	24,408	0.0000	1.0000	1.0355	1.0645	0	25,982	25,982	0.0966%	0.0966%
OS-2	7,281	1.0000	0.0000	1.0355	1.0645	7,540	0	7,540	0.0280%	0.0280%
RS(T)-1	15,259,164	0.0000	1.0000	1.0355	1.0645	0	16,243,234	16,243,234	60.3882%	60.3882%
SL-1	121,913	0.0000	1.0000	1.0355	1.0645	0	129,775	129,775	0.4825%	0.4825%
SL-1M	7,342	0.0000	1.0000	1.0355	1.0645	0	7,816	7,816	0.0291%	0.0291%
SL-2	6,497	0.0000	1.0000	1.0355	1.0645	0	6,916	6,916	0.0257%	0.0257%
SL-2M	486	0.0000	1.0000	1.0355	1.0645	0	517	517	0.0019%	0.0019%
SST-DST	16,698	1.0000	0.0000	1.0355	1.0645	17,291	0	17,291	0.0643%	0.0643%
SST-TST	46,871	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	0.0000%
TOTAL RETAIL	25,713,708					598,180	26,299,841	26,898,021	100.0000%	100.0000%
FKEC	158,742	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
FPUC (INT)	13,715	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
FPUC (PEAK)	30,420	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
G - FPU (INT)	30,368	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
G - FPU (PEAK)	30,891	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
HOMESTEAD	24,490	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
HOMESTEAD (INT)	49,959	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
JEA (INT)	195,916	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
LCEC	1,011,459	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
MOORE HAVEN	3,919	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
NEW SMRYNA BCH	0	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
NEW SMRYNA BCH (INT)	0	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
NEW SMRYNA BCH (PEAK)	0	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
QUINCY	18,613	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
WAUCHULA	13,715	0.0000	0.0000	1.0355	1.0645	0	0	0	0.0000%	
TOTAL WHOLESALE	1,582,208					0	0	0	0.0000%	
TOTAL FPL	27,295,916					598,180	26,299,841	26,898,021	100.0000%	
JURIS SEPARATION FACTOR									1.00000	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E201 - TOTAL SALES: Total Annual Energy
December 2022 - Test Year

RATE CLASS	MWH SALES	VOLTAGE LEVEL %			LOSS EXPANSION FACTORS			MWH SALES @ GENERATION				% OF TOTAL	
	@ METER	TRANS	PRIMARY	SECONDARY	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
CILC-1D	2,535,287	0.0000	0.4171	0.5829	1.0164	1.0274	1.0491	0	1,086,378	1,550,459	2,636,837	1.9507%	2.0611%
CILC-1G	112,191	0.0000	0.0170	0.9830	1.0164	1.0274	1.0491	0	1,964	115,692	117,656	0.0870%	0.0920%
CILC-1T	1,504,497	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,529,183	0	0	1,529,183	1.1312%	1.1953%
GS(T)-1	8,368,517	0.0000	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	8,779,240	8,779,240	6.4946%	6.8625%
GSCU-1	69,414	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	72,821	72,821	0.0539%	0.0569%
GSD(T)-1	28,295,907	0.0000	0.0037	0.9963	1.0164	1.0274	1.0491	0	106,198	29,576,223	29,682,421	21.9581%	23.2020%
GSLD(T)-1	10,335,975	0.0000	0.0574	0.9426	1.0164	1.0274	1.0491	0	609,862	10,220,553	10,830,415	8.0120%	8.4659%
GSLD(T)-2	3,825,387	0.0000	0.4313	0.5687	1.0164	1.0274	1.0491	0	1,695,115	2,282,319	3,977,434	2.9424%	3.1091%
GSLD(T)-3	960,789	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	976,554	0	0	976,554	0.7224%	0.7633%
MET	84,975	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	87,306	0	87,306	0.0646%	0.0682%
OL-1	90,638	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	95,087	95,087	0.0703%	0.0743%
OS-2	9,901	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	10,173	0	10,173	0.0075%	0.0080%
RS(T)-1	65,315,939	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	68,521,615	68,521,615	50.6902%	53.5616%
SL-1	452,711	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	474,930	474,930	0.3513%	0.3712%
SL-1M	26,569	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	27,873	27,873	0.0206%	0.0218%
SL-2	37,681	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	39,531	39,531	0.0292%	0.0309%
SL-2M	3,001	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	3,148	3,148	0.0023%	0.0025%
SST-DST	1,411	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	1,450	0	1,450	0.0011%	0.0011%
SST-TST	65,711	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	66,789	0	0	66,789	0.0494%	0.0522%
TOTAL RETAIL	122,096,501							2,572,525	3,598,445	121,759,492	127,930,462	94.6390%	100.0000%
FKEC	799,412	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	812,528	0	0	812,528	0.6011%	
FPUC (INT)	101,728	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	103,398	0	0	103,398	0.0765%	
FPUC (PEAK)	53,455	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	54,332	0	0	54,332	0.0402%	
G - FPU (INT)	181,040	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	184,010	0	0	184,010	0.1361%	
G - FPU (PEAK)	105,541	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	107,273	0	0	107,273	0.0794%	
HOMESTEAD	31,630	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	32,149	0	0	32,149	0.0238%	
HOMESTEAD (INT)	228,809	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	232,563	0	0	232,563	0.1720%	
JEA (INT)	1,061,600	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,079,019	0	0	1,079,019	0.7982%	
LCEC	4,363,325	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,434,918	0	0	4,434,918	3.2808%	
MOORE HAVEN	17,408	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,693	0	0	17,693	0.0131%	
NEW SMRYNA BCH	17,692	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,982	0	0	17,982	0.0133%	
NEW SMRYNA BCH (INT)	312	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	317	0	0	317	0.0002%	
NEW SMRYNA BCH (PEAK)	4,888	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,968	0	0	4,968	0.0037%	
QUINCY	99,134	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	100,761	0	0	100,761	0.0745%	
WAUCHULA	63,867	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	64,915	0	0	64,915	0.0480%	
TOTAL WHOLESALE	7,129,840							7,246,825	0	0	7,246,825	5.3610%	
TOTAL FPL	129,226,341							9,819,351	3,598,445	121,759,492	135,177,288	100.0000%	
JURIS SEPARATION FACTOR												0.946390	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E202 - NON-STRATIFIED SALES: Total Annual Energy
December 2022 - Test Year

RATE CLASS	MWH SALES			VOLTAGE LEVEL %			LOSS EXPANSION FACTORS			MWH SALES @ GENERATION				% OF TOTAL		
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECONDARY	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL	
CILC-1D	2,535,287	0	2,535,287	0.0000	0.4171	0.5829	1.0164	1.0274	1.0491	0	1,086,378	1,550,459	2,636,837	1.9765%	2.0611%	
CILC-1G	112,191	0	112,191	0.0000	0.0170	0.9830	1.0164	1.0274	1.0491	0	1,964	115,692	117,656	0.0882%	0.0920%	
CILC-1T	1,504,497	0	1,504,497	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,529,183	0	0	1,529,183	1.1462%	1.1953%	
GS(T)-1	8,368,517	0	8,368,517	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	8,779,240	8,779,240	6.5806%	6.8625%	
GSCU-1	69,414	0	69,414	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	72,821	72,821	0.0546%	0.0569%	
GSD(T)-1	28,295,907	0	28,295,907	0.0000	0.0037	0.9963	1.0164	1.0274	1.0491	0	106,198	29,576,223	29,682,421	22.2488%	23.2020%	
GSLD(T)-1	10,335,975	0	10,335,975	0.0000	0.0574	0.9426	1.0164	1.0274	1.0491	0	609,862	10,220,553	10,830,415	8.1181%	8.4659%	
GSLD(T)-2	3,825,387	0	3,825,387	0.0000	0.4313	0.5687	1.0164	1.0274	1.0491	0	1,695,115	2,282,319	3,977,434	2.9813%	3.1091%	
GSLD(T)-3	960,789	0	960,789	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	976,554	0	0	976,554	0.7320%	0.7633%	
MET	84,975	0	84,975	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	87,306	0	87,306	0.0654%	0.0682%	
OL-1	90,638	0	90,638	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	95,087	95,087	0.0713%	0.0743%	
OS-2	9,901	0	9,901	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	10,173	0	10,173	0.0076%	0.0080%	
RS(T)-1	65,315,939	0	65,315,939	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	68,521,615	68,521,615	51.3611%	53.5616%	
SL-1	452,711	0	452,711	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	474,930	474,930	0.3560%	0.3712%	
SL-1M	26,569	0	26,569	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	27,873	27,873	0.0209%	0.0218%	
SL-2	37,681	0	37,681	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	39,531	39,531	0.0296%	0.0309%	
SL-2M	3,001	0	3,001	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	3,148	3,148	0.0024%	0.0025%	
SST-DST	1,411	0	1,411	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	1,450	0	1,450	0.0011%	0.0011%	
SST-TST	65,711	0	65,711	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	66,789	0	0	66,789	0.0501%	0.0522%	
TOTAL RETAIL	122,096,501	0	122,096,501								2,572,525	3,598,445	121,759,492	127,930,462	95.8917%	100.0000%
FKEC	799,412	0	799,412	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	812,528	0	0	812,528	0.6090%		
FPUC (INT)	101,728	(101,728)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
FPUC (PEAK)	53,455	(53,455)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
G - FPU (INT)	181,040	(181,040)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
G - FPU (PEAK)	105,541	(105,541)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
HOMESTEAD	31,630	0	31,630	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	32,149	0	0	32,149	0.0241%		
HOMESTEAD (INT)	228,809	(228,809)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
JEA (INT)	1,061,600	(1,061,600)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
LCEC	4,363,325	0	4,363,325	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,434,918	0	0	4,434,918	3.3242%		
MOORE HAVEN	17,408	0	17,408	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,693	0	0	17,693	0.0133%		
NEW SMRYNA BCH	17,692	0	17,692	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,982	0	0	17,982	0.0135%		
NEW SMRYNA BCH (PEAK)	4,888	(4,888)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
NEW SMRYNA BCH (INT)	312	(312)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
QUINCY	99,134	0	99,134	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	100,761	0	0	100,761	0.0755%		
WAUCHULA	63,867	0	63,867	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	64,915	0	0	64,915	0.0487%		
TOTAL WHOLESALE	7,129,840	(1,737,372)	5,392,467							5,480,946	0	0	5,480,946	4.1083%		
TOTAL FPL	129,226,341	(1,737,372)	127,488,969							8,053,472	3,598,445	121,759,492	133,411,409	100.0000%		
JURIS SEPARATION FACTOR															0.958917	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E203INT - INTERMEDIATE STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy
December 2022 - Test Year

RATE CLASS	MWH SALES			VOLTAGE LEVEL %			LOSS EXPANSION FACTORS			MWH SALES @ GENERATION				% OF TOTAL		
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECONDARY	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL	
CILC-1D	2,535,287	0	2,535,287	0.0000	0.4171	0.5829	1.0164	1.0274	1.0491	0	1,086,378	1,550,459	2,636,837	1.9531%	2.0611%	
CILC-1G	112,191	0	112,191	0.0000	0.0170	0.9830	1.0164	1.0274	1.0491	0	1,964	115,692	117,656	0.0871%	0.0920%	
CILC-1T	1,504,497	0	1,504,497	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,529,183	0	0	1,529,183	1.1326%	1.1953%	
GS(T)-1	8,368,517	0	8,368,517	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	8,779,240	8,779,240	6.5026%	6.8625%	
GSCU-1	69,414	0	69,414	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	72,821	72,821	0.0539%	0.0569%	
GSD(T)-1	28,295,907	0	28,295,907	0.0000	0.0037	0.9963	1.0164	1.0274	1.0491	0	106,198	29,576,223	29,682,421	21.9852%	23.2020%	
GSLD(T)-1	10,335,975	0	10,335,975	0.0000	0.0574	0.9426	1.0164	1.0274	1.0491	0	609,862	10,220,553	10,830,415	8.0219%	8.4659%	
GSLD(T)-2	3,825,387	0	3,825,387	0.0000	0.4313	0.5687	1.0164	1.0274	1.0491	0	1,695,115	2,282,319	3,977,434	2.9460%	3.1091%	
GSLD(T)-3	960,789	0	960,789	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	976,554	0	0	976,554	0.7233%	0.7633%	
MET	84,975	0	84,975	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	87,306	0	87,306	0.0647%	0.0682%	
OL-1	90,638	0	90,638	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	95,087	95,087	0.0704%	0.0743%	
OS-2	9,901	0	9,901	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	10,173	0	10,173	0.0075%	0.0080%	
RS(T)-1	65,315,939	0	65,315,939	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	68,521,615	68,521,615	50.7527%	53.5616%	
SL-1	452,711	0	452,711	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	474,930	474,930	0.3518%	0.3712%	
SL-1M	26,569	0	26,569	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	27,873	27,873	0.0206%	0.0218%	
SL-2	37,681	0	37,681	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	39,531	39,531	0.0293%	0.0309%	
SL-2M	3,001	0	3,001	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	3,148	3,148	0.0023%	0.0025%	
SST-DST	1,411	0	1,411	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	1,450	0	1,450	0.0011%	0.0011%	
SST-TST	65,711	0	65,711	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	66,789	0	0	66,789	0.0495%	0.0522%	
TOTAL RETAIL	122,096,501	0	122,096,501								2,572,525	3,598,445	121,759,492	127,930,462	94.7558%	100.0000%
FKEC	799,412	0	799,412	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	812,528	0	0	812,528	0.6018%		
FPUC (INT)	101,728	0	101,728	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	103,398	0	0	103,398	0.0766%		
FPUC (PEAK)	53,455	(53,455)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
G - FPU (INT)	181,040	0	181,040	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	184,010	0	0	184,010	0.1363%		
G - FPU (PEAK)	105,541	(105,541)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
HOMESTEAD	31,630	0	31,630	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	32,149	0	0	32,149	0.0238%		
HOMESTEAD (INT)	228,809	0	228,809	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	232,563	0	0	232,563	0.1723%		
JEA (INT)	1,061,600	0	1,061,600	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,079,019	0	0	1,079,019	0.7992%		
LCEC	4,363,325	0	4,363,325	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,434,918	0	0	4,434,918	3.2849%		
MOORE HAVEN	17,408	0	17,408	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,693	0	0	17,693	0.0131%		
NEW SMRYNA BCH	17,692	0	17,692	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,982	0	0	17,982	0.0133%		
NEW SMRYNA BCH (INT)	312	0	312	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	317	0	0	317	0.0002%		
NEW SMRYNA BCH (PEAK)	4,888	(4,888)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%		
QUINCY	99,134	0	99,134	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	100,761	0	0	100,761	0.0746%		
WAUCHULA	63,867	0	63,867	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	64,915	0	0	64,915	0.0481%		
TOTAL WHOLESALE	7,129,840	(163,883)	6,965,957							7,080,253	0	0	7,080,253	5.2442%		
TOTAL FPL	129,226,341	(163,883)	129,062,458							9,652,779	3,598,445	121,759,492	135,010,716	100.0000%		
JURIS SEPARATION FACTOR															0.947558	

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
E203PK - PEAKING STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy
December 2022 - Test Year

RATE CLASS	MWH SALES			VOLTAGE LEVEL %			LOSS EXPANSION FACTORS			MWH SALES @ GENERATION				% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECONDARY	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
CILC-1D	2,535,287	0	2,535,287	0.0000	0.4171	0.5829	1.0164	1.0274	1.0491	0	1,086,378	1,550,459	2,636,837	1.9740%	2.0611%
CILC-1G	112,191	0	112,191	0.0000	0.0170	0.9830	1.0164	1.0274	1.0491	0	1,964	115,692	117,656	0.0881%	0.0920%
CILC-1T	1,504,497	0	1,504,497	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	1,529,183	0	0	1,529,183	1.1448%	1.1953%
GS(T)-1	8,368,517	0	8,368,517	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	8,779,240	8,779,240	6.5724%	6.8625%
GSCU-1	69,414	0	69,414	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	72,821	72,821	0.0545%	0.0569%
GSD(T)-1	28,295,907	0	28,295,907	0.0000	0.0037	0.9963	1.0164	1.0274	1.0491	0	106,198	29,576,223	29,682,421	22.2210%	23.2020%
GSLD(T)-1	10,335,975	0	10,335,975	0.0000	0.0574	0.9426	1.0164	1.0274	1.0491	0	609,862	10,220,553	10,830,415	8.1079%	8.4659%
GSLD(T)-2	3,825,387	0	3,825,387	0.0000	0.4313	0.5687	1.0164	1.0274	1.0491	0	1,695,115	2,282,319	3,977,434	2.9776%	3.1091%
GSLD(T)-3	960,789	0	960,789	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	976,554	0	0	976,554	0.7311%	0.7633%
MET	84,975	0	84,975	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	87,306	0	87,306	0.0654%	0.0682%
OL-1	90,638	0	90,638	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	95,087	95,087	0.0712%	0.0743%
OS-2	9,901	0	9,901	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	10,173	0	10,173	0.0076%	0.0080%
RS(T)-1	65,315,939	0	65,315,939	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	68,521,615	68,521,615	51.2971%	53.5616%
SL-1	452,711	0	452,711	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	474,930	474,930	0.3555%	0.3712%
SL-1M	26,569	0	26,569	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	27,873	27,873	0.0209%	0.0218%
SL-2	37,681	0	37,681	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	39,531	39,531	0.0296%	0.0309%
SL-2M	3,001	0	3,001	0.0000	0.0000	1.0000	1.0164	1.0274	1.0491	0	0	3,148	3,148	0.0024%	0.0025%
SST-DST	1,411	0	1,411	0.0000	1.0000	0.0000	1.0164	1.0274	1.0491	0	1,450	0	1,450	0.0011%	0.0011%
SST-TST	65,711	0	65,711	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	66,789	0	0	66,789	0.0500%	0.0522%
TOTAL RETAIL	122,096,501	0	122,096,501							2,572,525	3,598,445	121,759,492	127,930,462	95.7721%	100.0000%
FKEC	799,412	0	799,412	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	812,528	0	0	812,528	0.6083%	
FPUC (INT)	101,728	(101,728)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%	
FPUC (PEAK)	53,455	0	53,455	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	54,332	0	0	54,332	0.0407%	
G - FPU (INT)	181,040	(181,040)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%	
G - FPU (PEAK)	105,541	0	105,541	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	107,273	0	0	107,273	0.0803%	
HOMESTEAD	31,630	0	31,630	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	32,149	0	0	32,149	0.0241%	
HOMESTEAD (INT)	228,809	(228,809)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%	
JEA (INT)	1,061,600	(1,061,600)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%	
LCEC	4,363,325	0	4,363,325	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,434,918	0	0	4,434,918	3.3201%	
MOORE HAVEN	17,408	0	17,408	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,693	0	0	17,693	0.0132%	
NEW SMRYNA BCH	17,692	0	17,692	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	17,982	0	0	17,982	0.0135%	
NEW SMRYNA BCH (INT)	312	(312)	0	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	0	0	0	0	0.0000%	
NEW SMRYNA BCH (PEAK)	4,888	0	4,888	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	4,968	0	0	4,968	0.0037%	
QUINCY	99,134	0	99,134	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	100,761	0	0	100,761	0.0754%	
WAUCHULA	63,867	0	63,867	1.0000	0.0000	0.0000	1.0164	1.0274	1.0491	64,915	0	0	64,915	0.0486%	
TOTAL WHOLESALE	7,129,840	(1,573,489)	5,556,350							5,647,518	0	0	5,647,518	4.2279%	
TOTAL FPL	129,226,341	(1,573,489)	127,652,852							8,220,044	3,598,445	121,759,492	133,577,980	100.0000%	
JURISDICTIONAL SEPARATION FACTOR															0.957721

FLORIDA POWER & LIGHT
JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY
SEP - Internals Based on Externals (B2S)
December 2022 - Test Year

SEP - INTERNAL FACTORS BASED ON EXTERNAL FACTORS	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
1900-LABOR-EXC-A&G					
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	BLENDED	1,153,822	0.958418	1,105,843	
L_INC101210 - STEAM O&M PAY - FUEL - NON RECOVERABLE OIL	BLENDED	164,993	0.953661	157,347	
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	BLENDED	2,376,106	0.959293	2,279,382	
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	BLENDED	1,817,598	0.959284	1,743,591	
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	BLENDED	5,840,834	0.957388	5,591,944	
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	BLENDED	1,035,263	0.958023	991,806	
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	BLENDED	1,588,766	0.958673	1,523,106	
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	BLENDED	2,625,296	0.958172	2,515,484	
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	BLENDED	1,275,054	0.955628	1,218,478	
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	BLENDED	575,362	0.958894	551,712	
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	BLENDED	44,383,699	0.959454	42,584,109	
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	BLENDED	3,150,377	0.959647	3,023,250	
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	BLENDED	44,301,329	0.959491	42,506,743	
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	BLENDED	453	0.959307	434	
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	BLENDED	33,952,424	0.958782	32,552,981	
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	BLENDED	197,627,071	0.959125	189,549,048	
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	BLENDED	163,170	0.959371	156,541	
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	BLENDED	75,875	0.960488	72,877	
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	BLENDED	539,172	0.959799	517,497	
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	BLENDED	1,314	0.960592	1,263	
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	BLENDED	13,594,628	0.955052	12,983,578	
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	BLENDED	3,455,295	0.946412	3,270,134	
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	BLENDED	10,164,639	0.954839	9,705,590	
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPENSES	BLENDED	22,521,800	0.955252	21,513,987	
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	BLENDED	8,603,614	0.952225	8,192,574	
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	BLENDED	20,897,041	0.954161	19,939,149	
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	BLENDED	16,551,151	0.948211	15,693,980	
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	BLENDED	3,278,434	0.949195	3,111,873	
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	I340	868,289	0.955404	829,566	
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	I340	1,511,611	0.955404	1,444,198	
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	E101	4,959,832	0.902581	4,476,649	
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	E101	3,086,033	0.902581	2,785,394	
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	E101	1,241,846	0.902581	1,120,866	
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	E101	61,150	0.902581	55,192	
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	E101	3,961,791	0.902581	3,575,836	
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	E101	1,964,589	0.902581	1,773,200	
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	E101	3,239,591	0.902581	2,923,992	
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	E101	1,467,189	0.902581	1,324,256	
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	E101	1,366,419	0.902581	1,233,304	
L_INC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	E101	16,452	0.902581	14,850	
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	E104	25,026,141	1.000000	25,026,141	
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	E104	4,523,619	1.000000	4,523,619	
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	E104	814,990	1.000000	814,990	
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	I365T	4,971,521	1.000000	4,971,521	
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	I367T	1,622,213	1.000000	1,622,213	
L_INC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	E508	1,752,435	1.000000	1,752,435	
L_INC386000 - DIST O&M PAY - METER EXPENSES	E325	(947,124)	0.996349	(943,666)	
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	E309	1,116,576	1.000000	1,116,576	
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	E104	26,519,128	1.000000	26,519,128	
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	E104	16,712,775	1.000000	16,712,775	
L_INC391000 - DIST O&M PAY - MAINT OF STRUCTURES	E104	1,984	1.000000	1,984	
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	E104	3,110,512	1.000000	3,110,512	
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	I365T	24,700,469	1.000000	24,700,469	
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	I367T	10,499,962	1.000000	10,499,962	
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	E104	18,268	1.000000	18,268	
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	E508	4,208,675	1.000000	4,208,675	
L_INC397000 - DIST O&M PAY - MAINT OF METERS	E325	3,605,912	0.996349	3,592,747	
L_INC398000 - DIST O&M PAY - MAINT OF MISC DISTRI PLT	E104	17,274	1.000000	17,274	
L_INC401000 - CUST ACCT O&M PAY - SUPERVISION	I540	5,570,046	0.999978	5,569,923	
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	E330	14,936,781	0.999995	14,936,705	
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	E356	41,341,974	1.000000	41,341,974	
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	E356	124,688	1.000000	124,688	
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	E356	11,093,092	1.000000	11,093,092	
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	E356	2,067	1.000000	2,067	
L_INC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	E356	5,226,321	1.000000	5,226,321	
L_INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	235,560	1.000000	235,560	
L_INC516000 - MISC AND SELLING EXPENSES	E356	578,265	1.000000	578,265	
Total 1900-LABOR-EXC-A&G		672,843,496		651,985,828	0.969001