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Subject: Docket 080677-EI AFFIRM PostHearing Brief

Attachments: DOC091116.pdf

In accordance with the electronic filing procedures of the Florida Public Service Commission, the following filing is made:

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b. This filing is made in docket 080067-EI.

c. The document is being filed on behalf of the Association for Fairness in Rate Making ("AFFIRM").

d. The total number of pages in the document is 31 pages (including exhibits).

e. The attached document is AFFIRM's PostHearing Statement and Brief.

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11/16/2009

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Florida Power & Light Company.	DOCKET NO. 080677-EI DATED: November 13, 2009

POSTHEARING STATEMENT AND BRIEF OF AFFIRM

Florida AFFIRM (the "Association for Fairness in Rate Making" or "AFFIRM") pursuant to the Prehearing Order No. PSC-09-0573-PHO-EI in this docket and related orders, and Rule 28-106.215, Florida Administrative Code ("F.A.C."), hereby submits AFFIRM's Posthearing Statement of Issues and Positions and Brief.

INTRODUCTION

AFFIRM is a coalition of quick serve restaurants that have substantially similar electrical usage characteristics. The Members of AFFIRM are the corporations and corporations' franchisees that own and operate over 300 business locations served by Florida Power & Light Company ("FPL" or the "Company") under the following brand names: Waffle House, Wendy's, Arby's, and YUM! Brands, doing business as Pizza Hut, KFC, Taco Bell, Long John Silver's and A&W.

The primary objective of AFFIRM's intervention in the subject base rate proceeding is to seek a more appropriately structured time of use rate for the AFFIRM Members that are served under the rates available to commercial customers with a firm demand between 20 and 500 kW. Currently, FPL's rates for firm electric service available to the AFFIRM Members are:

- General Service Demand (GSD-1),
- General Service Demand – Time of Use (GSDT-1),

- High Load Factor – Time of Use (HLFT-1), and
- Seasonal Demand – Time of Use Rider (SDTR).

FPL's GSDT-1, a time of use rate, is severely deficient in form and structure because the rate reflects only the most tenuous relationship between periodic pricing and related costs, and because the rate is so poorly structured that use of such rate will generally produce a higher monthly cost to the commercial customer than FPL's GSD-1, a general "one size fits all" rate. Because of such deficiencies, the existing GSDT-1 Rate is unfair and unreasonable for further use, and should not be approved by the Commission until appropriate changes have been made to this rate. This Brief will also address similar deficiencies in HLFT-1 and SDTR, the only other rates available for firm electric service to the AFFIRM Members.

The second objective of AFFIRM's intervention in the subject base rate proceeding is to propose the implementation of multi-location rates for application when there are numerous sites taking electric service from the Company, and such sites are operating under common control of a single entity (i.e., the franchisor) via either ownership or written franchise agreements.

AFFIRM'S BRIEF ON SPECIFIC ISSUES

[Note: AFFIRM takes no position on any issue other than Issue 168.]

ISSUE 168: What is the appropriate method of designing time of use rates for FPL?

POSITION: The appropriate method of designing time of use rates is one that produces rates that (1) vary during different time periods and (2) reflect the variance, if any, in the utility's cost of generation and purchasing electricity at the wholesale level. Moreover, the design and implementation of the rate should enable the electric consumer to manage energy use and cost through advanced metering and communications technology.

DISCUSSION

To explain the deficiencies that exist in FPL's time of use rates, it is appropriate to: (1) examine the overriding objective of those rates; (2) evaluate the structure of those rates; and (3) compare the objective with the structure in order to ascertain whether any of FPL's time of use rates is effective in accomplishing the overriding objective.

Overriding Objective of a Time of Use Rate

The direct testimony of AFFIRM Witness Russell L. Klepper cites the specific rate objective of the United States Congress, as set forth in the Energy Policy Act of 2005 ("EPAct") which was enacted on August 8, 2005. Section 1252 of the EPAct amended the Public Utilities Regulatory Policy Act of 1978 ("PURPA") by adding language that provides, in relevant part, that each electric utility shall *"provide individual customers upon customer request, a time-based rate schedule under which the rate charged by the electric utility varies during different time periods and reflects the variance, if any, in the utility's cost of generation and purchasing electricity at the wholesale level."*

As required by the EPAct, the Commission was required to investigate and decide whether to require electric utilities to provide and install time-based meters and communication devices. In Docket No. 070022-EU, the Commission declined to adopt the standard established by EPAct. Pursuant to Order No. PSC-07-0212-PAA-EU issued March 7, 2007 (the "March 2007 Order"), at page 1, the Commission explained:

> *"We believe Section 1252 was intended to break down regulatory or institutional barriers to the provision of time sensitive rates. Based on our survey results, we find that Florida utilities, even those not subject to PURPA, have considered and implemented time sensitive rates and load management programs that comply with the spirit of Section 1252."*

The March 2007 Order notes at page 3 that in 1981, the Commission had conducted proceedings to consider each PURPA ratemaking standard and to determine whether each was appropriate for implementation in Florida. In Order No. 10179, issued August 31, 1981, the Commission determined that a modified version of the PURPA standard was appropriate. The Commission-approved standard (hereinafter, the "Commission TOU Standard") is:

> *"When such rates are cost-effective, the rates charged by an electric utility for each group of customers shall be time-differentiated in order to reflect the cost of providing service to such customers at different times of the day. "Cost-effective" means that the long run benefits to the utility and its customers exceed the cost of meters and other associated costs. Specific cost effectiveness methodologies may be prescribed by the Commission."*

The March 2007 Order includes as Attachment A the responses of certain regulated utilities, including FPL, to a survey performed by the Commission. At page 21 of Attachment A, in Item 1g, FPL sets forth the following statement of asserted benefits (the "FPL TOU Asserted Benefits") regarding its time of use rates:

> *"FPL's optional time differentiated rate schedules provide price signals which encourage shifts in energy consumption to off-peak, (i.e., lower cost) periods, assist the customers in achieving savings on their bills, play an integral role in customer satisfaction and in meeting customer expectation of FPL to offer cost-based high-quality products and services that meet their needs."*

Structure and Deficiencies of FPL's GSD-1 Rate

FPL's GSD-1 Rate is a "one size fits all" rate that does not effectively capture the beneficial electric load and usage characteristics of the Members of AFFIRM or similarly situated commercial customers for two basic reasons. First, the pricing of the non-fuel energy rate under GSD-1 assumes that customers will consume energy during on-peak and off-peak periods in approximately the same proportion as the FPL system load.

This assumption is incorrect when applied to the Members of AFFIRM. Compared to most commercial and industrial customers of FPL, the Members of AFFIRM use a

disproportionately lesser amount of energy during FPL's defined on-peak periods and a disproportionately greater amount of energy during FPL's defined off-peak periods. This is because quick serve restaurants have longer hours of operation than most commercial operations. Some of the restaurants are open around the clock, while others open early or remain open late at night. Unlike most other commercial customers, the Members of AFFIRM operate their restaurants every weekend day and every holiday, with the possible exception of Christmas. Further, the Members of AFFIRM have a significant percentage of their loads in exterior lighting that is used extensively during off-peak hours, and have significant refrigeration loads occurring during off-peak hours. Accordingly, the application of the around the clock non-fuel energy rate under the GSD-1 Rate is unfair and discriminatory to the Members of AFFIRM.

Second, the structure of the GSD-1 Rate assumes that the peaks of all customers served under this rate contribute proportionately to the monthly system peaks. The peaks of the AFFIRM Members, while sometimes occurring during the defined on-peak hours and at other times during the defined off-peak hours, do not occur coincidentally with FPL's system peaks in any month. Thus, contrary to the underlying assumption, the peak loads of the AFFIRM Members do not contribute proportionately to the FPL system peak. Accordingly, the AFFIRM Members are penalized under the GSD-1 Rate because the load shapes of the AFFIRM Members are dissimilar to the load shape of the GSD-1 Rate group as a whole.

AFFIRM does not argue that the GSD-1 Rate is unfair when applied to FPL's customers whose peaks and loads are consistent with the underlying assumptions. Instead, AFFIRM argues that the peaks of its Members are non-coincident with FPL's monthly system peaks, and that the load shapes of the AFFIRM Members are substantially dissimilar to, and substantially more beneficial to FPL than, those of the GSD-1 Rate group as a whole. Thus, the GSD-1 Rate is unfair and unreasonable in its application to the AFFIRM Members. Accordingly, the AFFIRM

Members should have access to a properly structured time of use rate that matches the electric service pricing charged to the AFFIRM Members with FPL's costs caused by electric service to the AFFIRM Members.

Structure and Deficiencies of FPL's GSDT-1 Rate

By contrast to GSD-1, FPL's GSDT-1 Rate is a time-differentiated rate whereby the base demand charge applies only to the customer's peak demand during the defined on-peak period. The same on-peak demand charge applies in summer months (April through October) and winter months (November through March), and the on-peak hours are as described below.

Pursuant to FPL's GSDT-1 Rate, the same on-peak energy rate applies to all energy consumption during the defined on-peak periods in both the seven defined summer months and the five defined winter months. During the summer months, the on-peak period is defined as the weekdays (except holidays) from noon to 9:00 PM. During the winter months, the on-peak period is defined as the weekdays (except holidays) from 6:00 AM to 10:00 AM and again from 6:00 PM to 10:00 PM.

Correspondingly, pursuant to the GSDT-1 Rate, the same off-peak energy rates applies to all energy consumption during the defined off-peak periods throughout the year. The off-peak periods consist of all hours during the year that are not defined as on-peak hours.

The focal questions in this matter are whether FPL's GSDT-1 Rate satisfies either the Commission TOU Standard (time differentiated in order to reflect the cost of providing service to such customers at different times of the day) or the FPL TOU Asserted Benefits (providing price signals that encourage shifts in energy usage to lower cost periods, assist customers in achieving savings, cause customer satisfaction, and meet customer expectations).

In order to determine whether FPL's GSDT-1 Rate satisfies either the Commission TOU Standard or the FPL TOU Asserted Benefits, AFFIRM examined (1) FPL's monthly peaks and outputs of energy that were set forth on page 401b of FPL's FERC Form No. 1 for each of the years 2006, 2007, and 2008, and (2) FPL's rate and average pricing data that was set forth on page 304 of FPL's FERC Form No. 1 for each of the years 2006, 2007 and 2008.

The attached AFFIRM Brief Exhibit 1 consists of six pages, including copies of page 401b from the FERC Form 1 for each subject year, a page summarizing FPL's monthly peaks during the summer months, a page summarizing FPL's monthly peaks during the winter months, and a page providing a comparison of FPL's monthly summer and winter peaks and average hourly loads.

Page 1 of Brief Exhibit 1, the summary of FPL's summer peaks, reflects that for the past three years: (1) the annual system peak has occurred in August of each year, and (2) during FPL's seven defined summer months, peaks have occurred only during the hours ended 1600 or 1700, even though the peak period is defined as the nine hour period beginning at noon and ending at 9:00 PM. This summer peak load data is consistent with the design of the SDTR, which defines the seasonal on-peak period as the months of June through September and only for the three-hour period from 3:00 PM to 6:00 PM (hereinafter, the seasonal on-peak period will be called the "Critical Peak Period"). It is also seen from Brief Exhibit 1 that in FPL's defined summer periods for the three past three calendar years, the monthly summer peaks are no less than 86.5% of FPL's annual system peak, with the exception of April 2007 and April 2008. This demonstrates that FPL's summer month loads are reasonable consistent, with the exception of the month of April, which has a load shape more similar to FPL's defined winter months (leading to the conclusion that April should be defined as a winter month instead of a summer month).

Page 2 of Brief Exhibit 1, the summary of FPL's winter peaks, reflects that for the past three years: (1) only two winter monthly peaks, February 2006 (90.2%) and January 2008 (85.7%), have exceeded 79.1% of the annual peak in the same year, and (2) six of the fifteen winter monthly peaks (40%) have occurred outside of the defined winter peak period. This shows that FPL's winter peaks and loads are materially lower (and correspondingly less costly to serve) that FPL's summer peaks and loads. This data also reveals that FPL has no clearly identifiable winter peak period in which it would be beneficial to FPL for customers to shift their energy consumption to lower cost periods.

Page 3 of Brief Exhibit 1, the comparison of FPL's summer and winter peaks and average hourly system loads, reflect that for the past three years: (1) the average of FPL's monthly winter peaks have been only 82.9%, 82.0% and 79.9% of the average summer peaks; (2) the average of FPL's monthly winter peaks have been only 77.4%, 77.3% and 74.1% of FPL's average annual peaks; and (3) FPL's average hourly energy during the defined winter months has been only 78.8%, 79.4% and 78.7% of FPL's average hourly energy during the defined summer months.

Hour by hour load data that would allow more detailed analyses of hourly loads in defined on-peak and off-peak periods has not been made available by FPL in this proceeding. Notwithstanding the absence of hour by hour load information, an analysis of the publicly available FPL data cited in the prior three paragraphs reflects that by any measurement undertaken, the peak loads and average loads of FPL are materially higher during FPL's defined summer months than during FPL's defined winter months.

Periodic pricing for time of use rates should recognize the basic utility principle that (a) incremental energy costs should be approximately equal for system loads of equal magnitude, regardless of when such loads occur, and (b) as system loads increase, incremental costs increase at an increasing rate, and conversely, as system loads decrease, incremental costs decrease at a

decreasing rate. An appropriately structured time of use rate for FPL should reflect the corresponding periodic cost causation. Based on an examination of available data, it is certain that FPL incurs:

- materially lower non-fuel energy costs in the winter months than in the summer months
- materially lower non-fuel energy costs during the on-peak hours of the winter months than during the on-peak hours of the summer months
- materially lower non-fuel energy costs during the off-peak hours of the winter months than during the off-peak hours of the summer months
- materially higher non-fuel energy costs during the Critical Peak Period than in the remainder of FPL's defined summer on-peak hours

Notwithstanding the differences in non-fuel energy costs described above, FPL's GSDT-1 Rate fails to recognize or differentiate between non-fuel energy prices during any of the periods in which materially different prices occur. Upon an analysis of this rate and average pricing data, it is clear that FPL's existing GSDT-1 Rate is severely deficient (and in truth, practically worthless) because it does not come close to accomplishing any of the benefits that FPL asserts are inherent in its time of use rates, nor does it comply with the Commission TOU Standard. The GSDT-1 Rate fails to satisfy these standards because the periodic pricing fails to reflect the related periodic causation.

The attached AFFIRM Brief consists of four pages, including copies of page 304 of FPL's FERC Form No. 1 for each of the years 2006, 2007, and 2008, as well as a compilation for the three years reflecting, for each of FPL's four rates available for firm electric service to small demand customers, FPL's average numbers of customers, kWh of sales per customer, and average revenue per kWh sold.

A simple comparison of FPL's GSD-1 Rate versus FPL's GSDT-1 Rate reveals the utter futility of the GSDT-1 Rate. In each year, more than 96.5% of all small demand customers use FPL's "one size fits all rate" (GSD-1) rather than FPL's time of use rate (GSDT-1), which is used by no more than 1.6% of all small demand customers (in simple terms, the ratio of general demand rate users to time of use rate users is 60 to 1). The reason for the reluctance of small demand customers to use the time of use rate is starkly apparent – the use of the GSDT-1 Rate costs significantly more because it is poorly designed. The data shows that the average cost per kWh to the GSDT-1 customers was higher than the corresponding cost per kWh to the GSD-1 customers by $0.0075 per kWh, $0.0075 per kWh, and $0.0097 per kWh in 2006, 2007 and 2008 respectively. FPL's GSD-1 Rate and GSDT-1 Rate are similarly designed, except for the pricing of the non-fuel energy components. While some small number of customers (300 to 500 customers out of a total base of almost 100,000 customers) may derive a cost benefit from use of the GSDT-1 Rate, it is a mathematical certainty that the preponderance of FPL's existing users of the time of use rate would incur a lower cost simply by using the general demand rate.

If a small demand customer would experience a lower monthly bill from use of a general rate instead of a time of use rate, then the time of use rate will not be widely used. In turn, the customer incentive (under a time differentiated rate) to modify energy consumption patterns in a manner that would be beneficial to FPL is entirely negated. FPL's offering to small demand customers of a time of use rate that is cost beneficial to less than 500 customers certainly does not fulfill the Commission TOU Standard. Further, the GSDT-1 is so ineffective that it achieves none of the FPL TOU Asserted Benefits because it does not encourage shifts in energy consumption, does not assist customers in achieving savings on their bills, does not result in customer satisfaction and does not meet customer expectations for cost based high-quality products and services.

Structure and Deficiencies of FPL's HLFT-1 and SDTR

FPL's SDTR is a seasonal rider that is used in conjunction with either FPL's GSD-1 Rate or GSDT-1 Rate. The difference under this rider is that during the months of June through September, the pricing is differentiated to recognize only a Critical Peak Period and an off-peak period. As shown on AFFIRM Brief Exhibit 2, the use by customers of FPL's SDTR produces a lower cost than the use of FPL's time of use rate (GSDT-1). However, for the average customer, the use of neither FPL's GSDT-1 nor SDTR produces an average customer cost per kWh that is lower than the use of the "one size fits all" general demand rate. In 2008, SDTR was used by an average of 998 small demand customers, and the average cost per kWh paid by such customers was $0.0019 per kWh higher than if such customers had been on the plain vanilla GSD-1 Rate.

By contrast, page 1 of AFFIRM Brief Exhibit 2 reflects that the use of FPL's HLFT-1 Rate can result in a lower average cost per kWh for some customers. In 2008, the HLFT-1 Rate was used by an average of 903 small demand customers out of a total of nearly 100,000 small demand customers. The use of the HLFT-1 Rate is unavailing to the AFFIRM Members because the structure of this rate is premised on the use by high load factor customers. The AFFIRM Members are not high load factor customers, but rather are customers of average load factor where energy consumption is concentrated in off-peak periods where incremental energy costs are lower than in on-peak periods. AFFIRM acknowledges that FPL's HLFT-1 Rate may be an effective rate for use by certain customers, but it is structured in a manner that would not capture or reflect the beneficial load patterns of the AFFIRM Members.

Existing FPL Time of Use Rates are Unfair and Unreasonable

The existing time of use rates offered by FPL, specifically GSDT-1 and SDTR, are unfair and unreasonable for the following reasons:

1. The application of the same energy rate to all energy consumption during the nine-hour duration of the summer peak period is unfair and unreasonable because the peak load is concentrated in the Critical Peak Period, and because the materially lower loads in all other defined on-peak hours results in a significantly lesser cost to FPL than the base energy costs during the Critical Peak Period.
2. The application of the same energy rate to all energy consumption occurring during both the summer months and the winter months is unfair and unreasonable because the average energy consumption during the defined winter on-peak and off-peak hours is significantly lower than the average energy consumption during the defined summer on-peak and off-peak hours. In fact, based on the load shape of Progress Energy Florida, a contiguous electric utility with a very similar load shape, FPL's average energy consumption during the defined winter on-peak hours probably is approximately equal to FPL's average energy consumption during the defined summer off-peak hours.
3. It has not been shown that during the defined winter months, a shifting of energy consumption from on-peak to off-peak periods would result in any economic benefit to FPL, especially in light of the data that shows that in 40% of the winter months for the last three years, FPL has experienced its monthly peaks during hours that are defined as off-peak hours.

Under the GSDT-1 Rate, during FPL's defined summer months, FPL charges the same base energy charge for the entire defined nine hour on-peak period, even though the system average loads during the Critical Peak Period, and thus the non-fuel energy costs associated with the Critical Peak Period, are significantly higher than the system average loads and

corresponding non-fuel energy costs per kWh during the shoulder hours (from noon to 3:00 PM and from 6:00 PM to 10:00 PM). From this data, it is seen that the on-peak period, as currently defined, is overly broad and unfair to customers, such as the AFFIRM Members that consume a disproportionate percentage of on-peak energy during the shoulder hours rather than the critical peak hours (from 3:00 PM to 6:00 PM). Based on this data, for purposes of the GSDT-1 Rate, the on-peak period during the summer should be redefined as the three hour period from 3:00 PM to 6:00 PM, and the prior two hours and subsequent four hours should be redefined as shoulder hours, with an appropriately lower base energy charge for the shoulder period.

The fact that, under the GSDT-1 Rate, FPL offers only a single time of use price for energy consumption during such a broadly defined on-peak period is inconsistent with the Commission TOU Standard, which provides that rates should be established to reflect the costs of providing electric service at different times of the day. Moreover, the broadly defined on-peak period is contrary to the FPL TOU Asserted Benefits, particularly the claim that time of use rates encourage shifts in energy consumption or assist customers in achieving energy cost savings. Why should a customer seek to shift its energy consumption when the most effective way for that customer to achieve energy savings is simply by using the standard "one size fits all" rate?

In summary, the deficiencies in the design of FPL's existing GSDT-1 rate are numerous and extensive. FPL's prices set forth in the GSDT-1 Rate for the summer and winter on-peak periods bear almost no relationship to the costs that FPL is incurring to provide such loads during the corresponding periods. Most importantly, the pricing scheme embodied by FPL's GSDT-1 Rate violates the existing Commission TOU Standard because such rate fails to properly or effectively differentiate its prices based on the costs of providing services at different times of the day or in different months.

Proposed Modifications to the GSDT-1 Rate

As discussed in detail in Item 10 of AFFIRM's response to Staff's First Set of Interrogatories, AFFIRM recommends the following modifications to FPL's existing GSDT-1 Rate:

1. The summer on-peak hours should be disaggregated into a redefined critical on-peak period (from 3:00 PM to 6:00 PM on weekdays excluding holidays) and a shoulder period (from noon to 3:00 PM and from 6:00 PM to 9:00 PM on weekdays excluding holidays). The summer off-peak hours should remain unchanged.

2. The pricing for the summer critical peak and shoulder periods should be recalibrated to recognize the differences between non-fuel energy costs between the summer months and the winter months and between the critical peak hours and the shoulder hours.

3. The month of April should be reclassified as a winter month.

4. The on-peak period in the winter months (as redefined to include April) should be re-examined based on hourly loads and then re-defined to encompass only the hours when a reduction in energy consumption would provide a discernible cost benefit to FPL, with a corresponding change in non-fuel energy pricing to recognize the cost differences between summer and winter on-peak hours.

5. The off-peak period in the winter months (as redefined to include April) should be re-examined based on hourly loads and re-defined to include all hours when a reduction in energy consumption would not provide a discernible cost benefit to FPL, with a corresponding change in pricing to recognize inclusion of the new hours and the cost differences between summer and winter off-peak hours.

6. The measurement of, and charge for, the demand component in each month should be modified such that the billing demand in each month would be determined based on the customer's peak monthly demand occurring in, and only in, the re-defined summer and winter peak periods.

Under the current structure of FPL's GSDT-1 Rate, the Members of AFFIRM are economically disadvantaged because their natural load shapes and other beneficial load characteristics are not manifested in the rates paid by such customers.

The modifications proposed above are appropriate because each such modification is intended to redesign the GSDT-1 Rate in a manner that the pricing in each hour of the year is more closely aligned with the hourly costs that result from the provision of electric service by FPL. The failure to adopt such modifications will result in the continuation of rates that are unfair, unjust and unreasonable because there is almost no relationship between the prices charged under this rate and the corresponding underlying costs. Further, the lack of relationship between prices set forth in the GSDT-1 Rate and underlying costs violates the Commission TOU Standard established in 1981 in Order No. 10179 issued August 31, 1981.

The Appropriate Application of Multi-Location Rates

AFFIRM, through the direct testimony of Witness Klepper, has proposed that, in addition to the recommended modification to FPL's GSDT-1 Rate, FPL should also be required to offer multi-location rates that would be available to customers who operate businesses under common ownership or control from more than one site. In particular, AFFIRM asserts that multi-location customers, such as the Members of AFFIRM, should benefit from the determination of peak monthly demand on an aggregated coincident basis, rather than having hundreds of business sites

under common ownership and control paying for demand as the sum of the non-coincident loads of all such sites.

In the alternative, the General Service Large Demand –Time of Use Rate (GSLDT-1) should be made available to multi-location customers, along with appropriate cost-based surcharges to compensate FPL for the additional metering and distribution related costs that are incurred in serving a large multi-location customer rather than a large single location customer.

AFFIRM asserts that its Members are treated for ratemaking purposes as if they were hundreds of unaffiliated small retail customers. This treatment as individual customers is inconsistent with the collective manner in which the AFFIRM Members are treated in competitive markets by almost all energy suppliers, and is further inconsistent with the collective treatment that the AFFIRM Members enjoy from the suppliers of almost all products and services purchased by such companies.

In proposing that rate benefits should be available to multi-location customers, AFFIRM is aware of the existence of Commission Rule 25-6.102 F.A.C., which is a rule established by the Commission in 1969 precluding conjunctive billing and other similar billing schemes for multi-location customers. AFFIRM is also aware that multi-location rates are not contrary to law in Florida, and the rule established by the Commission forty years ago can be modified or rescinded by today's Commission. The preclusion against multi-location rates established under Commission Rule 25-6.102 was established at a time when the state of metering, telecommunications and computer technology were in their infancy compared to the technology available today.

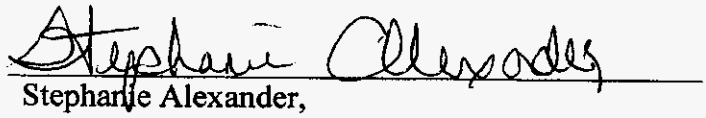
It is important to note that the use of multiple location rates, conjunctive billing, aggregate billing or similar multiple location billing schemes has been authorized and

implemented in other states, and AFFIRM is not aware of any court decision in which the use of such billing schemes has been found to be unfair, unreasonable, discriminatory or preferential.

Based on the above, AFFIRM requests that the Commission:

1. Order that FPL's existing GSDT-1 Rate be modified in a manner that time differentiated prices for both demand charges and base energy charges should be re-established for both daily and seasonal periods, and should be implemented in a manner that will align, as closely as possible, periodic prices with the periodic costs that FPL is incurring to provide related electric service.

2. Order that multi-location rates be made available to electric customers who operate under common ownership or control, at least to the extent of allowing for conjunctive recognition for billing purposes of coincident peak demand for all sites under common ownership or control.



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Florida Power and Light Company.	DOCKET NO. 080677-EI DATED: November 13, 2009

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Post Hearing Statement and Brief was furnished to the PSC and that a true and correct copy was furnished by electronic and/or by U.S. Postal Mail, on this 13th day of November, 2009:

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BRIEF EXHIBIT 1

Florida Power & Light
Monthly Peak Data for Summer Months

	Peak System Load (MW)	Date	Day of Week	Hour Ending	Percent of Yearly Peak Load
2006					
APR	18,975	20	THU	1700	87.0%
MAY	19,321	8	MON	1700	88.6%
JUN	21,123	15	THU	1700	96.8%
JUL	21,493	26	WED	1700	98.5%
AUG	21,819	2	WED	1700	100.0%
SEP	20,580	25	MON	1700	94.3%
OCT	19,440	19	THU	1700	89.1%
Average	20,393				
2007					
APR	17,623	27	FRI	1700	80.2%
MAY	19,004	4	FRI	1700	86.5%
JUN	20,560	22	FRI	1700	93.6%
JUL	21,732	18	WED	1600	99.0%
AUG	21,962	10	FRI	1600	100.0%
SEP[1]	21,808	29	WED	1700	99.3%
OCT	19,876	18	THU	1700	90.5%
Average	20,366				
2008					
APR	16,995	28	MON	1700	80.7%
MAY	20,289	21	WED	1700	96.3%
JUN	20,565	5	THU	1700	97.6%
JUL	20,951	21	MON	1700	99.5%
AUG	21,060	7	THU	1700	100.0%
SEP[1]	20,456	29	FRI	1700	97.1%
OCT	18,742	10	FRI	1700	89.0%
Average	19,865				

Notes:
1. Peak for SEP 2007 period recorded August 29, 2007.
   Peak for SEP 2008 period recorded August 29, 2008.
2. Data is from FERC Form 1 submittals by FPL.

Florida Power & Light
Monthly Peak Data for Winter Months

	Peak System Load (MW)	Date	Day of Week	Hour Ending	Percent of Yearly Peak Load	
2006						
JAN	14,800	3	TUE	1900	67.8%	
FEB	19,683	14	TUE	800	90.2%	
MAR	16,946	21	TUE	1700	77.7%	Note 1
NOV	17,260	1	WED	1900	79.1%	
DEC[2]	15,798	30	THU	1900	72.4%	
Average	16,897					
2007						
JAN	15,619	6	SAT	1500	71.1%	Note 1
FEB	16,815	19	MON	800	76.6%	
MAR	16,450	2	FRI	1600	74.9%	Note 1
NOV[2]	16,484	29	MON	1700	75.1%	Note 1
DEC[2]	16,043	29	THU	1900	73.0%	
Average	16,282					
2008						
JAN	18,055	3	THU	900	85.7%	
FEB	15,735	7	THU	1900	74.7%	
MAR	16,226	16	SUN	1700	77.0%	Note 1
NOV	16,538	14	FRI	1400	78.5%	Note 1
DEC	14,849	10	WED	1900	70.5%	
Average	16,281					

Notes:
1. Monthly peak occurred outside of the peak period defined in FPL tariff GSDT-1.
2. Peak for December 2006 period recorded on November 30, 2006.
   Peak for November 2007 period recorded on October 29, 2007.
   Peak for December 2007 period recorded on November 29, 2007.
3. Data is from FERC Form 1 submittals by FPL.

Florida Power & Light
Comparison of Summer and Winter Peaks and Average System Loads
Units of Load and Energy are MW and MWH

	2006	2007	2008
Winter Peak	19,683	16,815	18,055
Summer Peak	21,819	21,962	21,060
Ave. of Monthly Winter Peaks	16,897	16,282	16,281
Ave. of Monthly Summer Peaks	20,393	20,366	19,865
Winter Peak / Summer Peak (%)	90.2%	76.6%	85.7%
Ave. of Monthly Winter Peaks / Ave. of Monthly Summer Peaks (%)	82.9%	79.9%	82.0%
Ave of Monthly Winter Peaks / Annual Summer Peak (%)	77.4%	74.1%	77.3%
Ave. of Monthly Summer Peaks / Annual Summer Peak (%)	93.5%	92.7%	94.3%
Total Winter Energy	41,847,686	40,956,849	42,234,696
Less: Non-Requirement Sites	1,350,274	1,100,062	1,125,296
Total Winter Energy Net	40,497,412	39,856,787	41,109,400
Winter Average Hourly Energy	11,175	10,926	11,344
Total Summer Energy	73,837,717	71,905,930	74,180,443
Less: Non-Requirement Sites	956,847	571,610	787,866
Total Summer Energy Net	72,880,870	71,334,320	73,392,577
Summer Average Hourly Energy	14,190	13,889	14,290
Winter Ave. Energy / Summer Ave. Energy (%)	78.8%	78.7%	79.4%

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Florida Power & Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2006/Q4

MONTHLY PEAKS AND OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
(2) Report on line 2 by month the system's output in Megawatt hours for each month.
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	8,399,991	349,760	14,800	3	19
30	February	7,820,131	330,960	19,683	14	8
31	March	8,547,531	318,486	16,946	21	17
32	April	9,301,847	125,148	18,975	20	17
33	May	9,672,108	121,759	19,321	8	17
34	June	11,149,245	99,549	21,123	15	17
35	July	10,901,402	125,759	21,493	26	17
36	August	11,878,549	249,783	21,819	2	17
37	September	11,003,018	109,384	20,580	25	17
38	October	9,931,548	125,465	19,440	19	17
39	November	8,758,321	148,277	17,260	1	19
40	December	8,321,712	202,791	15,798	30	19
41	TOTAL	115,685,403	2,307,121			

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MONTHLY PEAKS AND OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
(2) Report on line 2 by month the system's output in Megawatt hours for each month.
(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirments Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	8,642,830	233,507	15,619	6	1500
30	February	7,956,172	361,246	16,815	19	800
31	March	8,566,200	233,862	16,450	2	1600
32	April	8,934,424	167,162	17,623	27	1700
33	May	9,498,555	93,100	19,004	4	1700
34	June	10,675,215	107,646	20,560	22	1700
35	July	11,152,410	130,527	21,732	18	1600
36	August	12,213,632	118,698	21,962	10	1600
37	September	11,290,159	93,581	21,808	29	1700
38	October	10,416,048	77,152	19,876	18	1700
39	November	8,336,361	150,845	16,484	29	1700
40	December	8,733,133	145,836	16,043	29	1900
41	TOTAL	116,415,139	1,913,162			

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential:					
2	011-012	34,363	7,672,795	3,828	8,977	0.2233
3	044, 047, 048	53,188,885	6,208,563,203	3,988,226	13,336	0.1167
4	045	5,567	628,900	208	26,764	0.1130
5	Subtotal	53,228,815	6,216,864,898	3,992,262	13,333	0.1168
6	Commercial:					
7	011-012	70,334	11,939,123	2,723	25,830	0.1697
8	054-056	2,555,033	220,649,806	367	6,961,943	0.0864
9	062	4,307,166	434,414,400	1,478	2,914,185	0.1009
10	063	421,129	40,767,126	29	14,521,690	0.0968
11	064	695,542	66,071,381	211	3,296,408	0.0950
12	065	276,030	25,610,624	26	10,616,538	0.0928
13	067-068	5,771,757	701,390,221	383,363	15,056	0.1215
14	069	18,988	2,155,219	507	37,452	0.1135
15	070	261,244	29,512,898	1,531	170,636	0.1130
16	071	5,683	679,357	1	5,683,000	0.1195
17	072	22,443,182	2,318,465,593	95,907	234,010	0.1033
18	073	114,672	11,048,087	32	3,583,500	0.0963
19	074	28,678	2,635,848	5	5,735,600	0.0919
20	075	39,564	3,476,742	2	19,782,000	0.0879
21	078	18	4,924	76	237	0.2736
22	085	19,931	2,090,616	5	3,986,200	0.1049
23	086	21	2,179	7	3,000	0.1038
24	087	97,890	26,693,657	5,683	17,225	0.2727
25	168	37,246	4,276,574	5,561	6,698	0.1148
26	164	5,117,902	466,973,958	1,129	4,533,128	0.0912
27	165	1,015,416	91,190,773	49	20,722,776	0.0898
28	170	1,353,835	126,103,372	903	1,499,264	0.0931
29	264, 364	446,800	44,390,183	147	3,039,456	0.0994
30	265, 365	56,805	5,429,795	8	7,100,625	0.0956
31	270, 370	406,517	42,764,781	998	407,332	0.1052
32	851-853	46	27,958	3	15,333	0.6078
33	Subtotal	45,561,429	4,678,765,195	500,751	90,986	0.1027
34	Industrial:					
35	011	525	85,282	25	21,000	0.1624
36	054	775,045	66,754,810	81	9,568,457	0.0861
37	055	1,418,078	107,665,533	17	83,416,353	0.0759
38	056	25,706	2,387,143	15	1,713,733	0.0929
39	062	133,937	13,708,091	52	2,575,712	0.1023
40	063	44,936	4,275,452	4	11,234,000	0.0951
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

BRIEF EXHIBIT 2

Florida Power & Light
Firm Electric Service Rates Available to Small Demand Commercial Customers (20 kW - 500 kW)

	Average Number of Customers	% of Total	kWh of Sales per Customer	Revenue per kWh Sold ($)
2006				
GSD-1	91,038	97.0%	244,380	$0.1061
GSDT-1	1,517	1.6%	190,232	$0.1136
HLFT-1	721	0.8%	1,262,316	$0.0965
SDTR / GSD-1 and GSDT-1	582	0.6%	180,375	$0.1101
	93,858	100.0%		
2007				
GSD-1	93,289	96.8%	244,044	$0.1000
GSDT-1	1,545	1.6%	191,137	$0.1075
HLFT-1	848	0.9%	1,401,921	$0.0903
SDTR / GSD-1 and GSDT-1	651	0.7%	323,946	$0.1008
	96,333	100.0%		
2008				
GSD-1	95,907	96.5%	234,010	$0.1033
GSDT-1	1,531	1.5%	170,636	$0.1130
HLFT-1	903	0.9%	1,499,264	$0.0931
SDTR / GSD-1 and GSDT-1	998	1.0%	407,332	$0.1052
	99,339	100.0%		

Notes:
1. Data obtained from page 304 of FPL's FERC Form 1 submittals for 2006, 2007 and 2008.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Florida Power & Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2006/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential:					
2	011-012	35,762	7,599,543	4,089	8,746	0.2125
3	044, 047, 048	54,528,798	6,484,923,831	3,901,977	13,975	0.1189
4	045	5,925	679,428	204	29,044	0.1147
5	Subtotal	54,570,485	6,493,202,802	3,906,270	13,970	0.1190
6	Commercial:					
7	011-012	69,975	11,338,196	2,880	24,297	0.1620
8	054-056	2,514,798	224,178,296	364	6,908,786	0.0891
9	062	4,866,579	497,675,751	1,566	3,107,649	0.1023
10	063	559,054	54,649,026	31	18,034,000	0.0978
11	064	835,427	82,492,118	230	3,632,291	0.0987
12	065	354,459	31,999,812	23	15,411,261	0.0903
13	067-068	6,011,270	737,967,240	370,838	16,210	0.1228
14	069	6,130	711,463	269	22,788	0.1161
15	070	288,582	32,780,553	1,517	190,232	0.1136
16	071	7,043	693,618	1	7,043,000	0.0985
17	072	22,247,847	2,359,912,373	91,038	244,380	0.1061
18	073	147,186	13,836,093	32	4,599,563	0.0940
19	074	20,941	3,062,179	10	2,094,100	0.1462
20	075	52,004	4,895,602	4	13,001,000	0.0941
21	078	18	4,885	76	237	0.2714
22	085	14,548	1,624,400	4	3,637,000	0.1117
23	086	21	2,277	7	3,000	0.1084
24	087	86,308	22,373,050	5,261	16,405	0.2592
25	168	22,489	2,631,461	2,289	9,825	0.1170
26	164	4,541,685	428,991,297	1,052	4,317,191	0.0945
27	165	721,006	67,228,518	40	18,025,150	0.0932
28	170	910,130	87,850,280	721	1,262,316	0.0965
29	264, 364	71,593	7,183,362	28	2,556,893	0.1003
30	265, 365	33,159	3,338,372	5	6,631,800	0.1007
31	270, 370	104,978	11,557,067	582	180,375	0.1101
32	851-853	54	14,126	1	54,000	0.2616
33	Subtotal	44,487,284	4,688,991,415	478,869	92,901	0.1054
34	Industrial:					
35	011	545	83,722	27	20,185	0.1536
36	054	907,023	80,114,161	86	10,546,779	0.0883
37	055	1,533,711	118,249,398	17	90,218,294	0.0771
38	056	32,343	3,120,364	18	1,796,833	0.0965
39	062	194,713	20,395,537	65	2,995,585	0.1047
40	063	40,241	3,829,721	2	20,120,500	0.0952
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Florida Power & Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2007/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential:					
2	011-012	35,721	7,572,872	3,964	9,011	0.2120
3	044, 047, 048	55,096,779	6,276,842,769	3,977,283	13,853	0.1139
4	045	5,956	653,047	206	28,913	0.1096
5	Subtotal	55,138,456	6,285,068,688	3,981,453	13,849	0.1140
6	Commercial:					
7	011-012	70,978	11,416,893	2,794	25,404	0.1609
8	054-056	2,576,681	215,664,141	366	7,040,112	0.0837
9	062	4,726,853	458,264,888	1,518	3,113,869	0.0969
10	063	533,163	49,798,595	32	16,661,344	0.0934
11	064	797,236	72,587,617	224	3,559,089	0.0910
12	065	263,208	23,407,278	21	12,533,714	0.0889
13	067-068	6,054,765	714,104,361	379,086	15,972	0.1179
14	069	10,910	1,215,207	376	29,016	0.1114
15	070	295,306	31,741,362	1,545	191,137	0.1075
16	071					
17	072	22,766,576	2,277,154,075	93,289	244,044	0.1000
18	073	118,706	10,958,817	31	3,829,226	0.0923
19	074	33,609	2,987,384	7	4,801,286	0.0889
20	075	42,473	3,629,983	3	14,157,667	0.0855
21	078	18	4,822	76	237	0.2679
22	085	17,678	1,747,832	4	4,419,500	0.0989
23	086	21	2,147	7	3,000	0.1022
24	087	92,577	24,239,408	5,516	16,783	0.2618
25	168	53,407	6,084,256	5,523	9,670	0.1139
26	164	4,860,148	429,053,667	1,085	4,479,399	0.0883
27	165	910,133	79,376,726	44	20,684,841	0.0872
28	170	1,188,829	107,347,004	848	1,401,921	0.0903
29	264, 364	243,735	22,817,865	77	3,165,390	0.0936
30	265, 365	52,921	4,920,242	7	7,560,143	0.0930
31	270, 370	210,889	21,260,627	651	323,946	0.1008
32	851-853	22	12,067	1	22,000	0.5485
33	Subtotal	45,920,842	4,569,797,264	493,131	93,121	0.0995
34	Industrial:					
35	011	523	80,424	26	20,115	0.1538
36	054	855,774	71,080,405	86	9,950,860	0.0831
37	055	1,423,662	104,465,604	17	83,744,824	0.0734
38	056	30,140	2,716,348	17	1,772,941	0.0901
39	062	169,688	16,824,273	60	2,828,133	0.0991
40	063	56,819	5,170,515	4	14,204,750	0.0910
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Florida Power & Light Company	(1) [X] An Original (2) [ ] A Resubmission	/ /	End of 2008/Q4

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential:					
2	011-012	34,363	7,672,795	3,828	8,977	0.2233
3	044, 047, 048	53,188,885	6,208,563,203	3,988,226	13,336	0.1167
4	045	5,567	628,900	208	26,764	0.1130
5	Subtotal	53,228,815	6,216,864,898	3,992,262	13,333	0.1168
6	Commercial:					
7	011-012	70,334	11,939,123	2,723	25,830	0.1697
8	054-056	2,555,033	220,649,806	367	6,961,943	0.0864
9	062	4,307,166	434,414,400	1,478	2,914,185	0.1009
10	063	421,129	40,767,126	29	14,521,690	0.0968
11	064	695,542	66,071,381	211	3,296,408	0.0950
12	065	276,030	25,610,624	26	10,616,538	0.0928
13	067-068	5,771,757	701,390,221	383,363	15,056	0.1215
14	069	18,988	2,155,219	507	37,452	0.1135
15	070	261,244	29,512,898	1,531	170,636	0.1130
16	071	5,683	679,357	1	5,683,000	0.1195
17	072	22,443,182	2,318,465,593	95,907	234,010	0.1033
18	073	114,672	11,048,087	32	3,583,500	0.0963
19	074	28,678	2,635,848	5	5,735,600	0.0919
20	075	39,564	3,476,742	2	19,782,000	0.0879
21	078	18	4,924	76	237	0.2736
22	085	19,931	2,090,616	5	3,986,200	0.1049
23	086	21	2,179	7	3,000	0.1038
24	087	97,890	26,693,657	5,683	17,225	0.2727
25	168	37,246	4,276,574	5,561	6,698	0.1148
26	164	5,117,902	466,973,958	1,129	4,533,128	0.0912
27	165	1,015,416	91,190,773	49	20,722,776	0.0898
28	170	1,353,835	126,103,372	903	1,499,264	0.0931
29	264, 364	446,800	44,390,183	147	3,039,456	0.0994
30	265, 365	56,805	5,429,795	8	7,100,625	0.0956
31	270, 370	406,517	42,764,781	998	407,332	0.1052
32	851-853	46	27,958	3	15,333	0.6078
33	Subtotal	45,561,429	4,678,765,195	500,751	90,986	0.1027
34	Industrial:					
35	011	525	85,282	25	21,000	0.1624
36	054	775,045	66,754,810	81	9,568,457	0.0861
37	055	1,418,078	107,665,533	17	83,416,353	0.0759
38	056	25,706	2,387,143	15	1,713,733	0.0929
39	062	133,937	13,708,091	52	2,575,712	0.1023
40	063	44,936	4,275,452	4	11,234,000	0.0951
41	TOTAL Billed	0	0	0	0	0.0000
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000
43	TOTAL	0	0	0	0	0.0000