

Florida Power & Light Company
Docket No. 20180046-EI
OPC's Second Set of Interrogatories
Interrogatory No. 18
Attachment No. 2
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Total Retail										
2	Production O&M - Steam	(87,713)	100.000%	(1,996)	2.276%	(77)	0.087%	(1,099)	1.253%	(4,897)	5.583%
3	Production O&M - Nuclear	(326,847)	100.000%	(7,022)	2.148%	(270)	0.083%	(3,829)	1.171%	(18,273)	5.591%
4	Production O&M - Other	(161,711)	100.000%	(3,517)	2.175%	(135)	0.084%	(1,922)	1.188%	(9,038)	5.589%
5	Transmission O&M	(61,211)	100.000%	(1,160)	1.895%	(45)	0.074%	(641)	1.047%	(3,429)	5.602%
6	Distribution O&M	(317,186)	100.000%	(4,137)	1.304%	(175)	0.055%	(10)	0.003%	(19,209)	6.056%
7	Customer Account Expense	(109,545)	100.000%	(45)	0.041%	(7)	0.007%	(3)	0.003%	(11,029)	10.068%
8	Customer Service & Info Expense	(29,212)	100.000%	(2)	0.006%	(0)	0.001%	(0)	0.000%	(2,553)	8.739%
9	General & Administrative Expense	(310,229)	100.000%	(5,057)	1.630%	(202)	0.065%	(2,175)	0.701%	(19,493)	6.283%
10	Operating & Maintenance Expense	(1,403,655)	100.000%	(22,936)	1.634%	(913)	0.065%	(9,679)	0.690%	(87,920)	6.264%
11											
12	Depr Exp - Production	(931,785)	100.000%	(17,671)	1.896%	(688)	0.074%	(9,415)	1.010%	(52,242)	5.607%
13	Depr Exp - Transmission	(131,863)	100.000%	(2,496)	1.893%	(97)	0.074%	(1,447)	1.097%	(7,378)	5.596%
14	Depr Exp - Distribution	(536,082)	100.000%	(6,302)	1.176%	(284)	0.053%	(44)	0.008%	(33,705)	6.287%
15	Depr Exp - Intangible	(103,560)	100.000%	(1,687)	1.629%	(67)	0.065%	(728)	0.703%	(6,534)	6.309%
16	Depr Exp - General	(45,716)	100.000%	(745)	1.629%	(30)	0.065%	(322)	0.703%	(2,884)	6.309%
17	Depreciation Expense	(1,749,006)	100.000%	(28,901)	1.652%	(1,167)	0.067%	(11,956)	0.684%	(102,743)	5.874%
18											
19	Taxes Other Than Income - Other Taxes	(48,445)	100.000%	(789)	1.629%	(32)	0.065%	(341)	0.703%	(3,057)	6.309%
20	Taxes Other Than Income - Real/Personal Prop	(562,530)	100.000%	(9,311)	1.655%	(374)	0.066%	(3,600)	0.640%	(32,817)	5.834%
21	Taxes Other Than Income - Revenue Related	(4,498)	100.000%	(48)	1.062%	(2)	0.055%	(18)	0.394%	(293)	6.514%
22	Taxes Other Than Income Tax	(615,473)	100.000%	(10,148)	1.649%	(408)	0.066%	(3,958)	0.643%	(36,167)	5.876%
23											
24	Amortization of Property Losses	10,587	100.000%	175	1.654%	7	0.066%	68	0.642%	619	5.850%
25											
26	Gain or Loss on Sale of Plant	10,759	100.000%	181	1.683%	7	0.066%	0	0.000%	639	5.939%
27											
28	State Income Tax Expense	(93,559)	100.000%	(1,034)	1.105%	(75)	0.080%	(418)	0.447%	(7,096)	7.584%
29	Federal Income Tax Expense	(555,779)	100.000%	(6,142)	1.105%	(443)	0.080%	(2,482)	0.447%	(42,152)	7.584%
30	Amortization of ITC	4,309	100.000%	71	1.655%	3	0.066%	28	0.640%	251	5.834%
31	Income Taxes	(645,029)	100.000%	(7,105)	1.101%	(515)	0.080%	(2,872)	0.445%	(48,997)	7.596%
32											
33	Total Operating Expenses	(4,391,818)	100.000%	(68,733)	1.565%	(2,988)	0.068%	(28,397)	0.647%	(274,568)	6.252%
34											
35											

Supporting Schedules: C-1

Recap Schedules: E-1

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Schedule E-3b

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

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Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Demand										
2	Production O&M - Steam	(27,747)	100.000%	(513)	1.848%	(20)	0.072%	(272)	0.980%	(1,557)	5.610%
3	Production O&M - Nuclear	(169,971)	100.000%	(3,142)	1.848%	(123)	0.072%	(1,665)	0.980%	(9,535)	5.610%
4	Production O&M - Other	(77,253)	100.000%	(1,428)	1.848%	(56)	0.072%	(757)	0.980%	(4,334)	5.610%
5	Transmission O&M	(56,456)	100.000%	(1,044)	1.848%	(41)	0.072%	(553)	0.980%	(3,167)	5.610%
6	Distribution O&M	(260,018)	100.000%	(4,064)	1.563%	(168)	0.065%	0	0.000%	(15,341)	5.900%
7	General & Administrative Expense	(163,528)	100.000%	(2,808)	1.717%	(112)	0.069%	(939)	0.574%	(9,343)	5.713%
8	Operating & Maintenance Expense	(754,972)	100.000%	(12,998)	1.722%	(519)	0.069%	(4,186)	0.554%	(43,275)	5.732%
9											
10	Depr Exp - Production	(860,110)	100.000%	(15,898)	1.848%	(621)	0.072%	(8,427)	0.980%	(48,250)	5.610%
11	Depr Exp - Transmission	(121,479)	100.000%	(2,245)	1.848%	(88)	0.072%	(1,190)	0.980%	(6,815)	5.610%
12	Depr Exp - Distribution	(407,872)	100.000%	(5,975)	1.465%	(252)	0.062%	0	0.000%	(23,587)	5.783%
13	Depr Exp - Intangible	(52,654)	100.000%	(904)	1.717%	(36)	0.069%	(299)	0.567%	(3,010)	5.717%
14	Depr Exp - General	(23,244)	100.000%	(399)	1.717%	(16)	0.069%	(132)	0.567%	(1,329)	5.717%
15	Depreciation Expense	(1,465,358)	100.000%	(25,421)	1.735%	(1,013)	0.069%	(10,047)	0.686%	(82,991)	5.663%
16											
17	Taxes Other Than Income - Other Taxes	(24,632)	100.000%	(423)	1.717%	(17)	0.069%	(140)	0.567%	(1,408)	5.717%
18	Taxes Other Than Income - Real/Personal Prop	(487,859)	100.000%	(8,414)	1.725%	(335)	0.069%	(3,074)	0.630%	(27,726)	5.683%
19	Taxes Other Than Income - Revenue Related	(3,508)	100.000%	(38)	1.082%	(2)	0.057%	(13)	0.364%	(221)	6.303%
20	Taxes Other Than Income Tax	(515,999)	100.000%	(8,875)	1.720%	(354)	0.069%	(3,226)	0.625%	(29,356)	5.689%
21											
22	Amortization of Property Losses	9,054	100.000%	156	1.725%	6	0.069%	57	0.629%	515	5.684%
23											
24	Gain or Loss on Sale of Plant	10,759	100.000%	181	1.683%	7	0.066%	0	0.000%	639	5.939%
25											
26	State Income Tax Expense	(77,813)	100.000%	(891)	1.144%	(64)	0.082%	(333)	0.428%	(5,819)	7.478%
27	Federal Income Tax Expense	(462,240)	100.000%	(5,290)	1.144%	(380)	0.082%	(1,980)	0.428%	(34,564)	7.478%
28	Amortization of ITC	3,737	100.000%	64	1.725%	3	0.069%	24	0.630%	212	5.683%
29	Income Taxes	(536,316)	100.000%	(6,116)	1.140%	(441)	0.082%	(2,290)	0.427%	(40,171)	7.490%
30											
31	Total Operating Expenses	(3,252,831)	100.000%	(53,073)	1.632%	(2,315)	0.071%	(19,692)	0.605%	(194,638)	5.984%
32											
33	Energy										
34	Production O&M - Steam	(59,966)	100.000%	(1,483)	2.474%	(56)	0.094%	(827)	1.379%	(3,340)	5.570%
35	Production O&M - Nuclear	(156,876)	100.000%	(3,880)	2.474%	(148)	0.094%	(2,164)	1.379%	(8,738)	5.570%

Supporting Schedules: C-1

Recap Schedules: E-1

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Schedule E-3b

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FLORIDA PUBLIC SERVICE COMMISSION

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Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	Production O&M - Other	(84,459)	100.000%	(2,089)	2.474%	(80)	0.094%	(1,165)	1.379%	(4,704)	5.570%
2	Transmission O&M	(4,705)	100.000%	(116)	2.474%	(4)	0.094%	(65)	1.379%	(262)	5.570%
3	Customer Account Expense	(7,449)	100.000%	0	0.000%	0	0.000%	0	0.000%	(672)	9.027%
4	General & Administrative Expense	(88,878)	100.000%	(2,193)	2.468%	(84)	0.094%	(1,223)	1.376%	(4,958)	5.578%
5	Operating & Maintenance Expense	(402,332)	100.000%	(9,763)	2.427%	(372)	0.092%	(5,444)	1.353%	(22,674)	5.636%
6											
7	Depr Exp - Production	(71,676)	100.000%	(1,773)	2.474%	(68)	0.094%	(989)	1.379%	(3,992)	5.570%
8	Depr Exp - Transmission	(10,123)	100.000%	(250)	2.474%	(10)	0.094%	(140)	1.379%	(564)	5.570%
9	Depr Exp - Intangible	(30,951)	100.000%	(764)	2.468%	(29)	0.094%	(426)	1.376%	(1,726)	5.578%
10	Depr Exp - General	(13,663)	100.000%	(337)	2.468%	(13)	0.094%	(188)	1.376%	(762)	5.578%
11	Depreciation Expense	(126,413)	100.000%	(3,124)	2.472%	(119)	0.094%	(1,742)	1.378%	(7,045)	5.573%
12											
13	Taxes Other Than Income - Other Taxes	(14,479)	100.000%	(357)	2.468%	(14)	0.094%	(199)	1.376%	(808)	5.578%
14	Taxes Other Than Income - Real/Personal Prop	(33,405)	100.000%	(826)	2.472%	(31)	0.094%	(460)	1.378%	(1,861)	5.572%
15	Taxes Other Than Income - Revenue Related	(579)	100.000%	(9)	1.628%	(0)	0.077%	(5)	0.818%	(35)	6.042%
16	Taxes Other Than Income Tax	(48,462)	100.000%	(1,193)	2.461%	(45)	0.094%	(664)	1.371%	(2,704)	5.579%
17											
18	Amortization of Property Losses	713	100.000%	18	2.472%	1	0.094%	10	1.378%	40	5.573%
19											
20	State Income Tax Expense	(7,812)	100.000%	(136)	1.740%	(9)	0.119%	(77)	0.989%	(577)	7.389%
21	Federal Income Tax Expense	(46,406)	100.000%	(807)	1.740%	(55)	0.119%	(459)	0.989%	(3,429)	7.389%
22	Amortization of ITC	256	100.000%	6	2.472%	0	0.094%	4	1.378%	14	5.572%
23	Income Taxes	(53,962)	100.000%	(937)	1.736%	(64)	0.119%	(533)	0.987%	(3,992)	7.398%
24											
25	Total Operating Expenses	(630,455)	100.000%	(14,999)	2.379%	(600)	0.095%	(8,373)	1.328%	(36,375)	5.770%
26											
27	Customer										
28	Transmission O&M	(51)	100.000%	0	0.000%	0	0.000%	(23)	44.737%	0	0.000%
29	Distribution O&M	(41,685)	100.000%	(73)	0.175%	(7)	0.018%	(10)	0.024%	(3,868)	9.279%
30	Customer Account Expense	(102,097)	100.000%	(45)	0.044%	(7)	0.007%	(3)	0.003%	(10,357)	10.144%
31	Customer Service & Info Expense	(29,212)	100.000%	(2)	0.006%	(0)	0.001%	(0)	0.000%	(2,553)	8.739%
32	General & Administrative Expense	(52,899)	100.000%	(56)	0.105%	(7)	0.012%	(13)	0.025%	(5,193)	9.816%
33	Operating & Maintenance Expense	(225,944)	100.000%	(175)	0.078%	(22)	0.010%	(49)	0.022%	(21,970)	9.724%
34											
35	Depr Exp - Transmission	(261)	100.000%	0	0.000%	0	0.000%	(117)	44.737%	0	0.000%

Supporting Schedules: C-1

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		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	Depr Exp - Distribution	(104,686)	100.000%	(328)	0.313%	(32)	0.030%	(44)	0.042%	(10,118)	9.665%
2	Depr Exp - Intangible	(18,293)	100.000%	(19)	0.103%	(2)	0.012%	(4)	0.022%	(1,797)	9.823%
3	Depr Exp - General	(8,075)	100.000%	(8)	0.103%	(1)	0.012%	(2)	0.022%	(793)	9.823%
4	Depreciation Expense	(131,316)	100.000%	(355)	0.270%	(35)	0.027%	(166)	0.127%	(12,708)	9.677%
5											
6	Taxes Other Than Income - Other Taxes	(8,558)	100.000%	(9)	0.103%	(1)	0.012%	(2)	0.022%	(841)	9.823%
7	Taxes Other Than Income - Real/Personal Prop	(34,403)	100.000%	(71)	0.206%	(7)	0.020%	(65)	0.190%	(3,230)	9.388%
8	Taxes Other Than Income - Revenue Related	(340)	100.000%	(0)	0.115%	(0)	0.016%	(0)	0.068%	(37)	10.842%
9	Taxes Other Than Income Tax	(43,301)	100.000%	(80)	0.185%	(8)	0.018%	(67)	0.156%	(4,108)	9.486%
10											
11	Amortization of Property Losses	688	100.000%	1	0.197%	0	0.019%	1	0.175%	65	9.428%
12											
13	State Income Tax Expense	(6,234)	100.000%	(8)	0.121%	(1)	0.021%	(7)	0.117%	(700)	11.230%
14	Federal Income Tax Expense	(37,032)	100.000%	(45)	0.121%	(8)	0.021%	(43)	0.117%	(4,159)	11.230%
15	Amortization of ITC	264	100.000%	1	0.206%	0	0.020%	1	0.190%	25	9.388%
16	Income Taxes	(43,002)	100.000%	(52)	0.120%	(9)	0.021%	(50)	0.116%	(4,834)	11.241%
17											
18	Total Operating Expenses	(442,876)	100.000%	(661)	0.149%	(73)	0.017%	(331)	0.075%	(43,555)	9.835%
19											
20	Lighting										
21	Distribution O&M	(15,483)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	General & Administrative Expense	(4,924)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Operating & Maintenance Expense	(20,407)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24											
25	Depr Exp - Distribution	(23,524)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	(1,662)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Depr Exp - General	(734)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Depreciation Expense	(25,919)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29											
30	Taxes Other Than Income - Other Taxes	(777)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	(6,862)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	(71)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	Taxes Other Than Income Tax	(7,711)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34											
35	Amortization of Property Losses	131	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

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 Witness: Renae B. Deaton

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		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		1									
2	State Income Tax Expense	(1,700)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	(10,101)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Amortization of ITC	53	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	Income Taxes	(11,749)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6											
7	Total Operating Expenses	(65,656)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8											
9											
10	Note: Totals may not add due to rounding.										
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Florida Power & Light Company
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 6 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Total Retail										
2	Production O&M - Steam	(52)	0.059%	(20,454)	23.319%	(8,302)	9.464%	(1,866)	2.128%	(128)	0.146%
3	Production O&M - Nuclear	(181)	0.055%	(74,615)	22.829%	(30,241)	9.252%	(6,563)	2.008%	(451)	0.138%
4	Production O&M - Other	(91)	0.056%	(37,081)	22.931%	(15,033)	9.296%	(3,287)	2.033%	(226)	0.140%
5	Transmission O&M	(29)	0.047%	(13,368)	21.840%	(5,402)	8.825%	(1,083)	1.769%	(84)	0.137%
6	Distribution O&M	(183)	0.058%	(56,134)	17.698%	(22,294)	7.029%	(4,038)	1.273%	(3)	0.001%
7	Customer Account Expense	(210)	0.192%	(4,429)	4.043%	(314)	0.287%	(39)	0.036%	(1)	0.001%
8	Customer Service & Info Expense	(64)	0.221%	(633)	2.166%	(18)	0.063%	(1)	0.003%	(0)	0.000%
9	General & Administrative Expense	(233)	0.075%	(58,284)	18.787%	(22,928)	7.391%	(4,764)	1.536%	(259)	0.084%
10	Operating & Maintenance Expense	(1,042)	0.074%	(264,998)	18.879%	(104,532)	7.447%	(21,642)	1.542%	(1,152)	0.082%
11											
12	Depr Exp - Production	(438)	0.047%	(203,670)	21.858%	(82,301)	8.833%	(16,501)	1.771%	(1,138)	0.122%
13	Depr Exp - Transmission	(62)	0.047%	(28,765)	21.815%	(11,624)	8.815%	(2,331)	1.767%	(209)	0.158%
14	Depr Exp - Distribution	(327)	0.061%	(88,605)	16.528%	(33,856)	6.315%	(6,111)	1.140%	(14)	0.003%
15	Depr Exp - Intangible	(79)	0.076%	(19,381)	18.715%	(7,617)	7.355%	(1,589)	1.534%	(87)	0.084%
16	Depr Exp - General	(35)	0.076%	(8,556)	18.715%	(3,362)	7.355%	(701)	1.534%	(38)	0.084%
17	Depreciation Expense	(941)	0.054%	(348,977)	19.953%	(138,760)	7.934%	(27,233)	1.557%	(1,486)	0.085%
18											
19	Taxes Other Than Income - Other Taxes	(37)	0.076%	(9,066)	18.715%	(3,563)	7.355%	(743)	1.534%	(41)	0.084%
20	Taxes Other Than Income - Real/Personal Prop	(295)	0.052%	(113,099)	20.105%	(45,236)	8.042%	(8,809)	1.566%	(453)	0.080%
21	Taxes Other Than Income - Revenue Related	(3)	0.074%	(896)	19.927%	(292)	6.503%	(59)	1.316%	(4)	0.081%
22	Taxes Other Than Income Tax	(335)	0.054%	(123,062)	19.995%	(49,092)	7.976%	(9,611)	1.562%	(497)	0.081%
23											
24	Amortization of Property Losses	6	0.053%	2,124	20.059%	849	8.019%	166	1.565%	9	0.081%
25											
26	Gain or Loss on Sale of Plant	4	0.041%	2,277	21.163%	936	8.701%	176	1.636%	0	0.000%
27											
28	State Income Tax Expense	(98)	0.105%	(18,076)	19.321%	(3,109)	3.323%	(721)	0.771%	(62)	0.066%
29	Federal Income Tax Expense	(584)	0.105%	(107,380)	19.321%	(18,466)	3.323%	(4,284)	0.771%	(368)	0.066%
30	Amortization of ITC	2	0.052%	866	20.105%	347	8.042%	67	1.566%	3	0.080%
31	Income Taxes	(680)	0.105%	(124,590)	19.315%	(21,228)	3.291%	(4,938)	0.765%	(426)	0.066%
32											
33	Total Operating Expenses	(2,988)	0.068%	(857,226)	19.519%	(311,828)	7.100%	(63,082)	1.436%	(3,552)	0.081%
34											
35											

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
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OPC's Second Set of Interrogatories
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Demand										
2	Production O&M - Steam	(13)	0.045%	(6,013)	21.673%	(2,429)	8.752%	(479)	1.726%	(33)	0.119%
3	Production O&M - Nuclear	(77)	0.045%	(36,837)	21.673%	(14,877)	8.752%	(2,933)	1.726%	(202)	0.119%
4	Production O&M - Other	(35)	0.045%	(16,743)	21.673%	(6,762)	8.752%	(1,333)	1.726%	(92)	0.119%
5	Transmission O&M	(26)	0.045%	(12,235)	21.673%	(4,941)	8.752%	(974)	1.726%	(67)	0.119%
6	Distribution O&M	(104)	0.040%	(54,272)	20.872%	(22,120)	8.507%	(3,993)	1.536%	0	0.000%
7	General & Administrative Expense	(70)	0.043%	(34,728)	21.236%	(14,058)	8.597%	(2,675)	1.636%	(114)	0.070%
8	Operating & Maintenance Expense	(325)	0.043%	(160,828)	21.303%	(65,187)	8.634%	(12,387)	1.641%	(509)	0.067%
9											
10	Depr Exp - Production	(391)	0.045%	(186,409)	21.673%	(75,281)	8.752%	(14,842)	1.726%	(1,025)	0.119%
11	Depr Exp - Transmission	(55)	0.045%	(26,328)	21.673%	(10,632)	8.752%	(2,096)	1.726%	(145)	0.119%
12	Depr Exp - Distribution	(155)	0.038%	(82,110)	20.131%	(33,126)	8.122%	(5,909)	1.449%	0	0.000%
13	Depr Exp - Intangible	(23)	0.043%	(11,185)	21.243%	(4,529)	8.602%	(861)	1.636%	(36)	0.069%
14	Depr Exp - General	(10)	0.043%	(4,938)	21.243%	(1,999)	8.602%	(380)	1.636%	(16)	0.069%
15	Depreciation Expense	(633)	0.043%	(310,970)	21.221%	(125,568)	8.569%	(24,089)	1.644%	(1,222)	0.083%
16											
17	Taxes Other Than Income - Other Taxes	(11)	0.043%	(5,233)	21.243%	(2,119)	8.602%	(403)	1.636%	(17)	0.069%
18	Taxes Other Than Income - Real/Personal Prop	(210)	0.043%	(103,418)	21.198%	(41,802)	8.568%	(7,992)	1.638%	(374)	0.077%
19	Taxes Other Than Income - Revenue Related	(2)	0.057%	(740)	21.106%	(242)	6.892%	(47)	1.343%	(3)	0.074%
20	Taxes Other Than Income Tax	(222)	0.043%	(109,391)	21.200%	(44,162)	8.559%	(8,442)	1.636%	(393)	0.076%
21											
22	Amortization of Property Losses	4	0.043%	1,919	21.199%	776	8.569%	148	1.638%	7	0.076%
23											
24	Gain or Loss on Sale of Plant	4	0.041%	2,277	21.163%	936	8.701%	176	1.636%	0	0.000%
25											
26	State Income Tax Expense	(67)	0.086%	(15,919)	20.458%	(2,761)	3.549%	(623)	0.801%	(47)	0.061%
27	Federal Income Tax Expense	(396)	0.086%	(94,565)	20.458%	(16,403)	3.549%	(3,703)	0.801%	(282)	0.061%
28	Amortization of ITC	2	0.043%	792	21.198%	320	8.568%	61	1.638%	3	0.077%
29	Income Taxes	(461)	0.086%	(109,692)	20.453%	(18,844)	3.514%	(4,265)	0.795%	(326)	0.061%
30											
31	Total Operating Expenses	(1,632)	0.050%	(686,684)	21.110%	(252,048)	7.749%	(48,859)	1.502%	(2,443)	0.075%
32											
33	Energy										
34	Production O&M - Steam	(40)	0.066%	(14,441)	24.081%	(5,873)	9.794%	(1,388)	2.314%	(95)	0.158%
35	Production O&M - Nuclear	(103)	0.066%	(37,778)	24.081%	(15,364)	9.794%	(3,630)	2.314%	(248)	0.158%

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Production O&M - Other	(56)	0.066%	(20,339)	24.081%	(8,272)	9.794%	(1,954)	2.314%	(134)	0.158%
2	Transmission O&M	(3)	0.066%	(1,133)	24.081%	(461)	9.794%	(109)	2.314%	(7)	0.158%
3	Customer Account Expense	0	0.000%	(641)	8.609%	(35)	0.471%	0	0.000%	0	0.000%
4	General & Administrative Expense	(58)	0.066%	(21,371)	24.046%	(8,685)	9.772%	(2,052)	2.309%	(140)	0.158%
5	Operating & Maintenance Expense	(260)	0.065%	(95,702)	23.787%	(38,690)	9.616%	(9,133)	2.270%	(624)	0.155%
6											
7	Depr Exp - Production	(47)	0.066%	(17,260)	24.081%	(7,020)	9.794%	(1,659)	2.314%	(113)	0.158%
8	Depr Exp - Transmission	(7)	0.066%	(2,438)	24.081%	(991)	9.794%	(234)	2.314%	(16)	0.158%
9	Depr Exp - Intangible	(20)	0.066%	(7,442)	24.045%	(3,025)	9.772%	(715)	2.309%	(49)	0.158%
10	Depr Exp - General	(9)	0.066%	(3,285)	24.045%	(1,335)	9.772%	(315)	2.309%	(22)	0.158%
11	Depreciation Expense	(83)	0.066%	(30,426)	24.069%	(12,371)	9.786%	(2,923)	2.312%	(200)	0.158%
12											
13	Taxes Other Than Income - Other Taxes	(10)	0.066%	(3,481)	24.045%	(1,415)	9.772%	(334)	2.309%	(23)	0.158%
14	Taxes Other Than Income - Real/Personal Prop	(22)	0.066%	(8,042)	24.073%	(3,270)	9.789%	(773)	2.313%	(53)	0.158%
15	Taxes Other Than Income - Revenue Related	(0)	0.080%	(140)	24.279%	(50)	8.575%	(12)	2.043%	(1)	0.156%
16	Taxes Other Than Income Tax	(32)	0.066%	(11,663)	24.067%	(4,734)	9.769%	(1,119)	2.308%	(77)	0.158%
17											
18	Amortization of Property Losses	0	0.066%	172	24.069%	70	9.786%	16	2.312%	1	0.158%
19											
20	State Income Tax Expense	(11)	0.139%	(1,899)	24.313%	(336)	4.304%	(94)	1.206%	(11)	0.139%
21	Federal Income Tax Expense	(65)	0.139%	(11,283)	24.313%	(1,997)	4.304%	(560)	1.206%	(65)	0.139%
22	Amortization of ITC	0	0.066%	62	24.073%	25	9.789%	6	2.313%	0	0.158%
23	Income Taxes	(75)	0.140%	(13,120)	24.314%	(2,309)	4.278%	(648)	1.201%	(75)	0.139%
24											
25	Total Operating Expenses	(451)	0.071%	(150,740)	23.910%	(58,034)	9.205%	(13,806)	2.190%	(975)	0.155%
26											
27	Customer										
28	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(9)	18.421%
29	Distribution O&M	(79)	0.189%	(1,862)	4.467%	(174)	0.417%	(45)	0.108%	(3)	0.008%
30	Customer Account Expense	(210)	0.206%	(3,787)	3.710%	(279)	0.273%	(39)	0.038%	(1)	0.001%
31	Customer Service & Info Expense	(64)	0.221%	(633)	2.166%	(18)	0.063%	(1)	0.003%	(0)	0.000%
32	General & Administrative Expense	(104)	0.197%	(2,185)	4.131%	(184)	0.349%	(38)	0.071%	(5)	0.009%
33	Operating & Maintenance Expense	(457)	0.202%	(8,467)	3.748%	(656)	0.290%	(122)	0.054%	(19)	0.008%
34											
35	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(48)	18.421%

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

Projected Test Year Ended: __/__/__

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Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Depr Exp - Distribution	(172)	0.165%	(6,495)	6.205%	(730)	0.697%	(203)	0.193%	(14)	0.014%
2	Depr Exp - Intangible	(36)	0.197%	(753)	4.118%	(63)	0.346%	(13)	0.070%	(1)	0.008%
3	Depr Exp - General	(16)	0.197%	(333)	4.118%	(28)	0.346%	(6)	0.070%	(1)	0.008%
4	Depreciation Expense	(224)	0.171%	(7,581)	5.773%	(821)	0.625%	(221)	0.168%	(65)	0.049%
5											
6	Taxes Other Than Income - Other Taxes	(17)	0.197%	(352)	4.118%	(30)	0.346%	(6)	0.070%	(1)	0.008%
7	Taxes Other Than Income - Real/Personal Prop	(64)	0.185%	(1,640)	4.767%	(165)	0.479%	(44)	0.129%	(26)	0.076%
8	Taxes Other Than Income - Revenue Related	(1)	0.260%	(15)	4.537%	(1)	0.323%	(0)	0.080%	(0)	0.046%
9	Taxes Other Than Income Tax	(81)	0.188%	(2,008)	4.637%	(196)	0.452%	(51)	0.117%	(27)	0.062%
10											
11	Amortization of Property Losses	1	0.186%	32	4.708%	3	0.467%	1	0.123%	0	0.070%
12											
13	State Income Tax Expense	(21)	0.334%	(258)	4.138%	(11)	0.178%	(3)	0.056%	(4)	0.057%
14	Federal Income Tax Expense	(124)	0.334%	(1,532)	4.138%	(66)	0.178%	(21)	0.056%	(21)	0.057%
15	Amortization of ITC	0	0.185%	13	4.767%	1	0.479%	0	0.129%	0	0.076%
16	Income Taxes	(144)	0.335%	(1,778)	4.134%	(76)	0.176%	(24)	0.056%	(25)	0.057%
17											
18	Total Operating Expenses	(906)	0.204%	(19,802)	4.471%	(1,745)	0.394%	(417)	0.094%	(135)	0.030%
19											
20	Lighting										
21	Distribution O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	General & Administrative Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Operating & Maintenance Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24											
25	Depr Exp - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Depr Exp - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Depreciation Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29											
30	Taxes Other Than Income - Other Taxes	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	Taxes Other Than Income Tax	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34											
35	Amortization of Property Losses	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
Docket No. 20180046-EI
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 X Projected Subsequent Year Ended: 12/31/2018
 Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)	
		GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3											
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1																					
2	State Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Amortization of ITC	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	Income Taxes	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6																					
7	Total Operating Expenses	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8																					
9																					
10	Note: Totals may not add due to rounding.																				
11																					
12																					
13																					
14																					
15																					
16																					
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35																					

Florida Power & Light Company
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Total Retail										
2	Production O&M - Steam	(71)	0.080%	(57)	0.065%	(8)	0.009%	(48,278)	55.041%	(334)	0.381%
3	Production O&M - Nuclear	(258)	0.079%	(158)	0.048%	(27)	0.008%	(183,700)	56.204%	(932)	0.285%
4	Production O&M - Other	(128)	0.079%	(84)	0.052%	(14)	0.008%	(90,497)	55.962%	(493)	0.305%
5	Transmission O&M	(46)	0.076%	(10)	0.016%	(4)	0.007%	(35,782)	58.456%	(58)	0.095%
6	Distribution O&M	(182)	0.057%	(827)	0.261%	(149)	0.047%	(192,927)	60.824%	(16,778)	5.290%
7	Customer Account Expense	(5)	0.005%	(141)	0.129%	(15)	0.014%	(92,932)	84.835%	(355)	0.324%
8	Customer Service & Info Expense	(0)	0.001%	(31)	0.108%	(1)	0.004%	(25,849)	88.485%	(54)	0.185%
9	General & Administrative Expense	(199)	0.064%	(433)	0.140%	(64)	0.021%	(190,156)	61.295%	(5,746)	1.852%
10	Operating & Maintenance Expense	(889)	0.063%	(1,742)	0.124%	(282)	0.020%	(860,120)	61.277%	(24,752)	1.763%
11											
12	Depr Exp - Production	(706)	0.076%	(150)	0.016%	(67)	0.007%	(545,141)	58.505%	(890)	0.096%
13	Depr Exp - Transmission	(100)	0.076%	(21)	0.016%	(9)	0.007%	(76,994)	58.389%	(126)	0.095%
14	Depr Exp - Distribution	(317)	0.059%	(3,984)	0.743%	(286)	0.053%	(339,372)	63.306%	(22,652)	4.225%
15	Depr Exp - Intangible	(66)	0.064%	(140)	0.135%	(21)	0.020%	(63,539)	61.355%	(1,947)	1.880%
16	Depr Exp - General	(29)	0.064%	(62)	0.135%	(9)	0.020%	(28,049)	61.355%	(859)	1.880%
17	Depreciation Expense	(1,218)	0.070%	(4,356)	0.249%	(392)	0.022%	(1,053,094)	60.211%	(26,474)	1.514%
18											
19	Taxes Other Than Income - Other Taxes	(31)	0.064%	(65)	0.135%	(10)	0.020%	(29,723)	61.355%	(911)	1.880%
20	Taxes Other Than Income - Real/Personal Prop	(386)	0.069%	(1,157)	0.206%	(132)	0.023%	(338,945)	60.254%	(7,490)	1.331%
21	Taxes Other Than Income - Revenue Related	(3)	0.072%	(14)	0.312%	(1)	0.017%	(2,785)	61.907%	(74)	1.646%
22	Taxes Other Than Income Tax	(420)	0.068%	(1,237)	0.201%	(142)	0.023%	(371,453)	60.352%	(8,474)	1.377%
23											
24	Amortization of Property Losses	7	0.068%	22	0.203%	2	0.023%	6,383	60.291%	143	1.350%
25											
26	Gain or Loss on Sale of Plant	8	0.075%	13	0.118%	6	0.053%	6,430	59.765%	76	0.707%
27											
28	State Income Tax Expense	(71)	0.076%	(569)	0.608%	(5)	0.005%	(60,430)	64.590%	(1,594)	1.704%
29	Federal Income Tax Expense	(423)	0.076%	(3,381)	0.608%	(30)	0.005%	(358,980)	64.590%	(9,468)	1.704%
30	Amortization of ITC	3	0.069%	9	0.206%	1	0.023%	2,596	60.254%	57	1.331%
31	Income Taxes	(491)	0.076%	(3,941)	0.611%	(34)	0.005%	(416,814)	64.619%	(11,005)	1.706%
32											
33	Total Operating Expenses	(3,003)	0.068%	(11,241)	0.256%	(843)	0.019%	(2,688,668)	61.220%	(70,485)	1.605%
34											
35											

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
Docket No. 20180046-EI
OPC's Second Set of Interrogatories
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 12 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Demand										
2	Production O&M - Steam	(21)	0.075%	(3)	0.010%	(2)	0.007%	(16,355)	58.944%	(16)	0.059%
3	Production O&M - Nuclear	(128)	0.075%	(17)	0.010%	(12)	0.007%	(100,188)	58.944%	(101)	0.059%
4	Production O&M - Other	(58)	0.075%	(8)	0.010%	(5)	0.007%	(45,536)	58.944%	(46)	0.059%
5	Transmission O&M	(42)	0.075%	(6)	0.010%	(4)	0.007%	(33,277)	58.944%	(34)	0.059%
6	Distribution O&M	(164)	0.063%	(301)	0.116%	(130)	0.050%	(157,436)	60.548%	(1,799)	0.692%
7	General & Administrative Expense	(113)	0.069%	(86)	0.053%	(40)	0.024%	(97,817)	59.816%	(517)	0.316%
8	Operating & Maintenance Expense	(526)	0.070%	(420)	0.056%	(193)	0.026%	(450,609)	59.686%	(2,513)	0.333%
9											
10	Depr Exp - Production	(647)	0.075%	(85)	0.010%	(60)	0.007%	(506,985)	58.944%	(510)	0.059%
11	Depr Exp - Transmission	(91)	0.075%	(12)	0.010%	(8)	0.007%	(71,605)	58.944%	(72)	0.059%
12	Depr Exp - Distribution	(231)	0.057%	(447)	0.110%	(194)	0.047%	(253,031)	62.037%	(2,674)	0.655%
13	Depr Exp - Intangible	(37)	0.069%	(28)	0.054%	(13)	0.025%	(31,489)	59.803%	(169)	0.321%
14	Depr Exp - General	(16)	0.069%	(12)	0.054%	(6)	0.025%	(13,900)	59.803%	(75)	0.321%
15	Depreciation Expense	(1,022)	0.070%	(584)	0.040%	(280)	0.019%	(877,010)	59.850%	(3,500)	0.239%
16											
17	Taxes Other Than Income - Other Taxes	(17)	0.069%	(13)	0.054%	(6)	0.025%	(14,730)	59.803%	(79)	0.321%
18	Taxes Other Than Income - Real/Personal Prop	(340)	0.070%	(225)	0.046%	(106)	0.022%	(292,170)	59.888%	(1,346)	0.276%
19	Taxes Other Than Income - Revenue Related	(3)	0.073%	(3)	0.075%	(1)	0.016%	(2,181)	62.158%	(10)	0.299%
20	Taxes Other Than Income Tax	(359)	0.070%	(241)	0.047%	(113)	0.022%	(309,081)	59.900%	(1,435)	0.278%
21											
22	Amortization of Property Losses	6	0.070%	4	0.046%	2	0.022%	5,422	59.887%	25	0.277%
23											
24	Gain or Loss on Sale of Plant	8	0.075%	13	0.118%	6	0.053%	6,430	59.765%	76	0.707%
25											
26	State Income Tax Expense	(60)	0.077%	(109)	0.141%	(4)	0.005%	(50,698)	65.154%	(281)	0.361%
27	Federal Income Tax Expense	(358)	0.077%	(650)	0.141%	(24)	0.005%	(301,167)	65.154%	(1,667)	0.361%
28	Amortization of ITC	3	0.070%	2	0.046%	1	0.022%	2,238	59.888%	10	0.276%
29	Income Taxes	(415)	0.077%	(758)	0.141%	(27)	0.005%	(349,627)	65.191%	(1,938)	0.361%
30											
31	Total Operating Expenses	(2,309)	0.071%	(1,986)	0.061%	(606)	0.019%	(1,974,476)	60.700%	(9,285)	0.285%
32											
33	Energy										
34	Production O&M - Steam	(50)	0.083%	(54)	0.090%	(6)	0.010%	(31,923)	53.234%	(318)	0.530%
35	Production O&M - Nuclear	(130)	0.083%	(142)	0.090%	(15)	0.010%	(83,512)	53.234%	(831)	0.530%

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
Docket No. 20180046-EI
OPC's Second Set of Interrogatories
Interrogatory No. 18
Attachment No. 2
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 13 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

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Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Production O&M - Other	(70)	0.083%	(76)	0.090%	(8)	0.010%	(44,961)	53.234%	(448)	0.530%
2	Transmission O&M	(4)	0.083%	(4)	0.090%	(0)	0.010%	(2,504)	53.234%	(25)	0.530%
3	Customer Account Expense	0	0.000%	(45)	0.606%	0	0.000%	(5,865)	78.738%	(190)	2.549%
4	General & Administrative Expense	(74)	0.083%	(81)	0.092%	(9)	0.010%	(47,366)	53.293%	(475)	0.535%
5	Operating & Maintenance Expense	(327)	0.081%	(403)	0.100%	(39)	0.010%	(216,130)	53.719%	(2,286)	0.568%
6											
7	Depr Exp - Production	(59)	0.083%	(65)	0.090%	(7)	0.010%	(38,156)	53.234%	(380)	0.530%
8	Depr Exp - Transmission	(8)	0.083%	(9)	0.090%	(1)	0.010%	(5,389)	53.234%	(54)	0.530%
9	Depr Exp - Intangible	(26)	0.083%	(28)	0.092%	(3)	0.010%	(16,495)	53.294%	(165)	0.535%
10	Depr Exp - General	(11)	0.083%	(13)	0.092%	(1)	0.010%	(7,281)	53.294%	(73)	0.535%
11	Depreciation Expense	(105)	0.083%	(115)	0.091%	(12)	0.010%	(67,321)	53.255%	(672)	0.532%
12											
13	Taxes Other Than Income - Other Taxes	(12)	0.083%	(13)	0.092%	(1)	0.010%	(7,716)	53.294%	(77)	0.535%
14	Taxes Other Than Income - Real/Personal Prop	(28)	0.083%	(30)	0.091%	(3)	0.010%	(17,788)	53.248%	(177)	0.531%
15	Taxes Other Than Income - Revenue Related	(1)	0.086%	(1)	0.129%	(0)	0.009%	(320)	55.325%	(3)	0.576%
16	Taxes Other Than Income Tax	(40)	0.083%	(44)	0.091%	(5)	0.010%	(25,824)	53.287%	(258)	0.533%
17											
18	Amortization of Property Losses	1	0.083%	1	0.091%	0	0.010%	380	53.255%	4	0.532%
19											
20	State Income Tax Expense	(8)	0.098%	(20)	0.262%	(0)	0.002%	(4,552)	58.266%	(49)	0.630%
21	Federal Income Tax Expense	(45)	0.098%	(122)	0.262%	(1)	0.002%	(27,039)	58.266%	(292)	0.630%
22	Amortization of ITC	0	0.083%	0	0.091%	0	0.010%	136	53.248%	1	0.531%
23	Income Taxes	(53)	0.098%	(142)	0.263%	(1)	0.002%	(31,454)	58.289%	(340)	0.630%
24											
25	Total Operating Expenses	(524)	0.083%	(703)	0.112%	(57)	0.009%	(340,350)	53.985%	(3,553)	0.564%
26											
27	Customer										
28	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Distribution O&M	(18)	0.044%	(29)	0.069%	(19)	0.045%	(35,491)	85.140%	0	0.000%
30	Customer Account Expense	(5)	0.005%	(96)	0.094%	(15)	0.015%	(87,067)	85.279%	(165)	0.162%
31	Customer Service & Info Expense	(0)	0.001%	(31)	0.108%	(1)	0.004%	(25,849)	88.485%	(54)	0.185%
32	General & Administrative Expense	(12)	0.023%	(36)	0.068%	(15)	0.029%	(44,974)	85.017%	(62)	0.117%
33	Operating & Maintenance Expense	(35)	0.016%	(192)	0.085%	(50)	0.022%	(193,380)	85.588%	(281)	0.125%
34											
35	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

Supporting Schedules: C-1

Recap Schedules: E-1

Florida Power & Light Company
Docket No. 20180046-EI
OPC's Second Set of Interrogatories
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 14 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

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_ Projected Test Year Ended: __/__/__

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Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)	
		MET		OL-1		OS-2		RS(T)-1		SL-1													
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	Depr Exp - Distribution	(85)	0.082%	0	0.000%	(92)	0.088%	(86,340)	82.476%	0	0.000%												
2	Depr Exp - Intangible	(4)	0.022%	(13)	0.069%	(5)	0.028%	(15,555)	85.033%	(22)	0.119%												
3	Depr Exp - General	(2)	0.022%	(6)	0.069%	(2)	0.028%	(6,867)	85.033%	(10)	0.119%												
4	Depreciation Expense	(91)	0.069%	(18)	0.014%	(99)	0.076%	(108,762)	82.825%	(31)	0.024%												
5																							
6	Taxes Other Than Income - Other Taxes	(2)	0.022%	(6)	0.069%	(2)	0.028%	(7,277)	85.033%	(10)	0.119%												
7	Taxes Other Than Income - Real/Personal Prop	(19)	0.055%	(3)	0.009%	(22)	0.065%	(28,987)	84.257%	(6)	0.016%												
8	Taxes Other Than Income - Revenue Related	(0)	0.051%	0	(0.077%)	(0)	0.047%	(284)	83.421%	(0)	0.069%												
9	Taxes Other Than Income Tax	(21)	0.048%	(9)	0.021%	(25)	0.058%	(36,548)	84.404%	(16)	0.037%												
10																							
11	Amortization of Property Losses	0	0.052%	0	0.015%	0	0.062%	580	84.328%	0	0.026%												
12																							
13	State Income Tax Expense	(3)	0.053%	(2)	0.032%	(1)	0.014%	(5,180)	83.101%	(2)	0.026%												
14	Federal Income Tax Expense	(20)	0.053%	(12)	0.032%	(5)	0.014%	(30,774)	83.101%	(10)	0.026%												
15	Amortization of ITC	0	0.055%	0	0.009%	0	0.065%	222	84.257%	0	0.016%												
16	Income Taxes	(23)	0.053%	(14)	0.032%	(6)	0.013%	(35,732)	83.094%	(11)	0.026%												
17																							
18	Total Operating Expenses	(170)	0.038%	(233)	0.053%	(180)	0.041%	(373,843)	84.413%	(340)	0.077%												
19																							
20	Lighting																						
21	Distribution O&M	0	0.000%	(498)	3.215%	0	0.000%	0	0.000%	(14,979)	96.741%												
22	General & Administrative Expense	0	0.000%	(230)	4.662%	0	0.000%	0	0.000%	(4,692)	95.294%												
23	Operating & Maintenance Expense	0	0.000%	(727)	3.564%	0	0.000%	0	0.000%	(19,671)	96.392%												
24																							
25	Depr Exp - Distribution	0	0.000%	(3,537)	15.035%	0	0.000%	0	0.000%	(19,978)	84.926%												
26	Depr Exp - Intangible	0	0.000%	(71)	4.258%	0	0.000%	0	0.000%	(1,590)	95.699%												
27	Depr Exp - General	0	0.000%	(31)	4.258%	0	0.000%	0	0.000%	(702)	95.699%												
28	Depreciation Expense	0	0.000%	(3,639)	14.039%	0	0.000%	0	0.000%	(22,270)	85.922%												
29																							
30	Taxes Other Than Income - Other Taxes	0	0.000%	(33)	4.258%	0	0.000%	0	0.000%	(744)	95.699%												
31	Taxes Other Than Income - Real/Personal Prop	0	0.000%	(899)	13.097%	0	0.000%	0	0.000%	(5,961)	86.863%												
32	Taxes Other Than Income - Revenue Related	0	0.000%	(11)	15.423%	0	0.000%	0	0.000%	(60)	84.532%												
33	Taxes Other Than Income Tax	0	0.000%	(943)	12.227%	0	0.000%	0	0.000%	(6,765)	87.732%												
34																							
35	Amortization of Property Losses	0	0.000%	17	12.713%	0	0.000%	0	0.000%	114	87.248%												

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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1											
2	State Income Tax Expense	0	0.000%	(437)	25.710%	0	0.000%	0	0.000%	(1,262)	74.238%
3	Federal Income Tax Expense	0	0.000%	(2,597)	25.710%	0	0.000%	0	0.000%	(7,499)	74.238%
4	Amortization of ITC	0	0.000%	7	13.097%	0	0.000%	0	0.000%	46	86.863%
5	Income Taxes	0	0.000%	(3,027)	25.766%	0	0.000%	0	0.000%	(8,716)	74.182%
6											
7	Total Operating Expenses	0	0.000%	(8,320)	12.672%	0	0.000%	0	0.000%	(57,308)	87.285%
8											
9											
10	Note: Totals may not add due to rounding.										
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
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30											
31											
32											
33											
34											
35											

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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

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Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
1	Total Retail						
2	Production O&M - Steam	(25)	0.028%	(9)	0.010%	(62)	0.071%
3	Production O&M - Nuclear	(85)	0.026%	(32)	0.010%	(209)	0.064%
4	Production O&M - Other	(43)	0.026%	(16)	0.010%	(106)	0.065%
5	Transmission O&M	(14)	0.022%	(6)	0.009%	(50)	0.082%
6	Distribution O&M	(55)	0.017%	(81)	0.025%	(5)	0.002%
7	Customer Account Expense	(17)	0.015%	(1)	0.001%	(2)	0.002%
8	Customer Service & Info Expense	(5)	0.019%	(0)	0.000%	(0)	0.000%
9	General & Administrative Expense	(69)	0.022%	(39)	0.013%	(127)	0.041%
10	Operating & Maintenance Expense	(312)	0.022%	(183)	0.013%	(561)	0.040%
11							
12	Depr Exp - Production	(206)	0.022%	(85)	0.009%	(477)	0.051%
13	Depr Exp - Transmission	(29)	0.022%	(12)	0.009%	(164)	0.124%
14	Depr Exp - Distribution	(81)	0.015%	(122)	0.023%	(22)	0.004%
15	Depr Exp - Intangible	(23)	0.022%	(13)	0.013%	(42)	0.041%
16	Depr Exp - General	(10)	0.022%	(6)	0.013%	(19)	0.041%
17	Depreciation Expense	(349)	0.020%	(237)	0.014%	(723)	0.041%
18							
19	Taxes Other Than Income - Other Taxes	(11)	0.022%	(6)	0.013%	(20)	0.041%
20	Taxes Other Than Income - Real/Personal Prop	(112)	0.020%	(84)	0.015%	(231)	0.041%
21	Taxes Other Than Income - Revenue Related	(1)	0.027%	(1)	0.014%	(3)	0.077%
22	Taxes Other Than Income Tax	(124)	0.020%	(91)	0.015%	(254)	0.041%
23							
24	Amortization of Property Losses	2	0.020%	2	0.015%	4	0.041%
25							
26	Gain or Loss on Sale of Plant	2	0.019%	4	0.036%	0	0.000%
27							
28	State Income Tax Expense	(38)	0.040%	(13)	0.014%	(150)	0.161%
29	Federal Income Tax Expense	(224)	0.040%	(79)	0.014%	(894)	0.161%
30	Amortization of ITC	1	0.020%	1	0.015%	2	0.041%
31	Income Taxes	(261)	0.040%	(91)	0.014%	(1,043)	0.162%
32							
33	Total Operating Expenses	(1,041)	0.024%	(597)	0.014%	(2,576)	0.059%
34							
35							

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
1	Demand						
2	Production O&M - Steam	(6)	0.021%	(2)	0.009%	(14)	0.049%
3	Production O&M - Nuclear	(36)	0.021%	(15)	0.009%	(83)	0.049%
4	Production O&M - Other	(16)	0.021%	(7)	0.009%	(38)	0.049%
5	Transmission O&M	(12)	0.021%	(5)	0.009%	(27)	0.049%
6	Distribution O&M	(48)	0.018%	(78)	0.030%	0	0.000%
7	General & Administrative Expense	(33)	0.020%	(28)	0.017%	(47)	0.029%
8	Operating & Maintenance Expense	(152)	0.020%	(137)	0.018%	(208)	0.028%
9							
10	Depr Exp - Production	(184)	0.021%	(77)	0.009%	(419)	0.049%
11	Depr Exp - Transmission	(26)	0.021%	(11)	0.009%	(59)	0.049%
12	Depr Exp - Distribution	(71)	0.018%	(111)	0.027%	0	0.000%
13	Depr Exp - Intangible	(11)	0.020%	(9)	0.018%	(15)	0.028%
14	Depr Exp - General	(5)	0.020%	(4)	0.018%	(7)	0.028%
15	Depreciation Expense	(296)	0.020%	(212)	0.014%	(499)	0.034%
16							
17	Taxes Other Than Income - Other Taxes	(5)	0.020%	(4)	0.018%	(7)	0.028%
18	Taxes Other Than Income - Real/Personal Prop	(98)	0.020%	(78)	0.016%	(153)	0.031%
19	Taxes Other Than Income - Revenue Related	(1)	0.027%	(1)	0.016%	(2)	0.060%
20	Taxes Other Than Income Tax	(104)	0.020%	(83)	0.016%	(162)	0.031%
21							
22	Amortization of Property Losses	2	0.020%	1	0.016%	3	0.031%
23							
24	Gain or Loss on Sale of Plant	2	0.019%	4	0.036%	0	0.000%
25							
26	State Income Tax Expense	(31)	0.040%	(12)	0.015%	(93)	0.120%
27	Federal Income Tax Expense	(187)	0.040%	(71)	0.015%	(553)	0.120%
28	Amortization of ITC	1	0.020%	1	0.016%	1	0.031%
29	Income Taxes	(217)	0.041%	(82)	0.015%	(645)	0.120%
30							
31	Total Operating Expenses	(765)	0.024%	(508)	0.016%	(1,512)	0.046%
32							
33	Energy						
34	Production O&M - Steam	(19)	0.031%	(6)	0.011%	(48)	0.081%
35	Production O&M - Nuclear	(49)	0.031%	(17)	0.011%	(127)	0.081%

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

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X Projected Subsequent Year Ended: 12/31/2018

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)
1	Production O&M - Other	(26)	0.031%	(9)	0.011%	(68)	0.081%
2	Transmission O&M	(1)	0.031%	(1)	0.011%	(4)	0.081%
3	Customer Account Expense	0	0.000%	0	0.000%	0	0.000%
4	General & Administrative Expense	(28)	0.031%	(10)	0.011%	(72)	0.081%
5	Operating & Maintenance Expense	(123)	0.030%	(43)	0.011%	(319)	0.079%
6							
7	Depr Exp - Production	(22)	0.031%	(8)	0.011%	(58)	0.081%
8	Depr Exp - Transmission	(3)	0.031%	(1)	0.011%	(8)	0.081%
9	Depr Exp - Intangible	(10)	0.031%	(3)	0.011%	(25)	0.081%
10	Depr Exp - General	(4)	0.031%	(1)	0.011%	(11)	0.081%
11	Depreciation Expense	(39)	0.031%	(14)	0.011%	(102)	0.081%
12							
13	Taxes Other Than Income - Other Taxes	(4)	0.031%	(2)	0.011%	(12)	0.081%
14	Taxes Other Than Income - Real/Personal Prop	(10)	0.031%	(4)	0.011%	(27)	0.081%
15	Taxes Other Than Income - Revenue Related	(0)	0.038%	(0)	0.011%	(1)	0.128%
16	Taxes Other Than Income Tax	(15)	0.031%	(5)	0.011%	(39)	0.081%
17							
18	Amortization of Property Losses	0	0.031%	0	0.011%	1	0.081%
19							
20	State Income Tax Expense	(5)	0.066%	(1)	0.011%	(25)	0.325%
21	Federal Income Tax Expense	(31)	0.066%	(5)	0.011%	(151)	0.325%
22	Amortization of ITC	0	0.031%	0	0.011%	0	0.081%
23	Income Taxes	(36)	0.066%	(6)	0.011%	(176)	0.326%
24							
25	Total Operating Expenses	(212)	0.034%	(67)	0.011%	(635)	0.101%
26							
27	Customer						
28	Transmission O&M	0	0.000%	0	0.000%	(19)	36.842%
29	Distribution O&M	0	0.000%	(2)	0.005%	(5)	0.012%
30	Customer Account Expense	(17)	0.016%	(1)	0.001%	(2)	0.002%
31	Customer Service & Info Expense	(5)	0.019%	(0)	0.000%	(0)	0.000%
32	General & Administrative Expense	(6)	0.012%	(1)	0.003%	(9)	0.017%
33	Operating & Maintenance Expense	(28)	0.013%	(4)	0.002%	(34)	0.015%
34							
35	Depr Exp - Transmission	0	0.000%	0	0.000%	(96)	36.842%

Supporting Schedules: C-1

Recap Schedules: E-1

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EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

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COMPANY: FLORIDA POWER & LIGHT COMPANY
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Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
1	Depr Exp - Distribution	0	0.000%	(11)	0.011%	(22)	0.021%
2	Depr Exp - Intangible	(2)	0.012%	(0)	0.003%	(3)	0.014%
3	Depr Exp - General	(1)	0.012%	(0)	0.003%	(1)	0.014%
4	Depreciation Expense	(3)	0.002%	(12)	0.009%	(122)	0.093%
5							
6	Taxes Other Than Income - Other Taxes	(1)	0.012%	(0)	0.003%	(1)	0.014%
7	Taxes Other Than Income - Real/Personal Prop	(1)	0.002%	(3)	0.008%	(51)	0.148%
8	Taxes Other Than Income - Revenue Related	(0)	0.008%	(0)	0.006%	(1)	0.189%
9	Taxes Other Than Income Tax	(2)	0.004%	(3)	0.007%	(53)	0.122%
10							
11	Amortization of Property Losses	0	0.003%	0	0.007%	1	0.136%
12							
13	State Income Tax Expense	(0)	0.004%	(0)	0.006%	(32)	0.512%
14	Federal Income Tax Expense	(1)	0.004%	(2)	0.006%	(190)	0.512%
15	Amortization of ITC	0	0.002%	0	0.008%	0	0.148%
16	Income Taxes	(2)	0.004%	(3)	0.006%	(221)	0.515%
17							
18	Total Operating Expenses	(35)	0.008%	(22)	0.005%	(429)	0.097%
19							
20	Lighting						
21	Distribution O&M	(7)	0.044%	0	0.000%	0	0.000%
22	General & Administrative Expense	(2)	0.044%	0	0.000%	0	0.000%
23	Operating & Maintenance Expense	(9)	0.044%	0	0.000%	0	0.000%
24							
25	Depr Exp - Distribution	(9)	0.039%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	(1)	0.044%	0	0.000%	0	0.000%
27	Depr Exp - General	(0)	0.044%	0	0.000%	0	0.000%
28	Depreciation Expense	(10)	0.039%	0	0.000%	0	0.000%
29							
30	Taxes Other Than Income - Other Taxes	(0)	0.044%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	(3)	0.040%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	(0)	0.044%	0	0.000%	0	0.000%
33	Taxes Other Than Income Tax	(3)	0.040%	0	0.000%	0	0.000%
34							
35	Amortization of Property Losses	0	0.040%	0	0.000%	0	0.000%

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FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
1							
2	State Income Tax Expense	(1)	0.052%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	(5)	0.052%	0	0.000%	0	0.000%
4	Amortization of ITC	0	0.040%	0	0.000%	0	0.000%
5	Income Taxes	(6)	0.052%	0	0.000%	0	0.000%
6							
7	Total Operating Expenses	(28)	0.043%	0	0.000%	0	0.000%
8							
9							
10	Note: Totals may not add due to rounding.						
11							
12							
13							
14							
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