FILED 6/11/2025
DOCUMENT NO. 04432-2025
FPSC - COMMISSION CLERK

STATE OF FLORIDA
OFFICE OF PUBLIC COUNSEL

C/O THE FLORIDA LEGISLATURE
111 WEST MADISON ST.
SUITE 812
TALLAHASSEE, FLORIDA 32399-1400
850-488-9330

EMAIL: OPC_WEBSITE@LEG.STATE.FL.US
WWW.FLORIDAOPC.GOV

BEN ALBRITTON
President of the Senate

DANIEL PEREZ
Speaker of the House of Representatives

June 11, 2025

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

Re: Docket No. 20250011-EI - Petition for rate increase by Florida Power & Light Company

Dear Mr. Teitzman:

Please find enclosed for filing in the above referenced docket the **non-confidential** Direct Testimony and Exhibits of Helmuth W. Schultz, III.

Florida Power & Light Company has reviewed the entirety of Mr. Schultz's testimony and exhibits, and the Company has informed the Florida Office of Public Counsel that no redactions are needed.

If you have any questions or concerns, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,

Walt Trierweiler
Public Counsel

/s/ Mary A. Wessling
Mary A. Wessling
Associate Public Counsel
Florida Bar No.: 93590

CERTIFICATE OF SERVICE
DOCKET NO. 20250011-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail on this 11th day of June, 2025, to the following:

Shaw Stiller
Timothy Sparks
Florida Public Service Commission
Office of General Counsel
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
sstiller@psc.state.fl.us
tsparks@psc.state.fl.us
discovery-gcl@psc.state.fl.us

Kenneth A. Hoffman
Florida Power & Light Company
134 West Jefferson Street
Tallahassee, FL 32301-1713
ken.hoffman@fpl.com

John T. Burnett
Maria Moncada
Christopher T. Wright
Joel Baker
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408-0420
john.t.burnett@fpl.com
maria.moncada@fpl.com
christopher.wright@fpl.com
joel.baker@fpl.com

Jon C. Moyle, Jr.
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, FL 32301
jmoyle@moylelaw.com
kputnal@moylelaw.com
mqualls@moylelaw.com

Leslie R. Newton
Ashley N. George
Thomas A. Jernigan
Michael A. Rivera
James B. Ely
Ebony M. Payton
Federal Executive Agencies
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403
leslie.newton.1@us.af.mil
ashley.george.4@us.af.mil
thomas.jernigan.3@us.af.mil
michael.rivera.51@us.af.mil
james.ely@us.af.mil
ebony.payton.ctr@us.af.mil

Nikhil Vijaykar
Keyes & Fox LLP
580 California St., 12th Floor
San Francisco, CA 94104
nvijaykar@keyesfox.com

Katelyn Lee
Lindsey Stegall
EVgo Services, LLC
1661 E. Franklin Ave.
El Segundo, CA 90245
katelyn.lee@evgo.com
lindsey.stegall@evgo.com

Bradley Marshall
Jordan Luebkemann
Earthjustice
111 S. Martin Luther King Jr. Blvd.
Tallahassee, FL 32301
bmarshall@earthjustice.org
jluebkemann@earthjustice.org
flcaseupdates@earthjustice.org

Danielle McManamon
Earthjustice
4500 Biscayne Blvd., Suite 201
Miami, FL 33137
dmcmanamon@earthjustice.org

James W. Brew
Laura Wynn Baker
Joseph R. Briscar
Sarah B. Newman
Stone Mattheis Xenopoulos & Brew
1025 Thomas Jefferson St., NW
Suite 800 West
Washington, D.C. 20007
jbrew@smxblaw.com
lwb@smxblaw.com
jrb@smxblaw.com
sbn@smxblaw.com

Stephen Bright
Jigar J. Shah
Electrify America, LLC
1950 Opportunity Way, Suite 1500
Reston, Virginia
steve.bright@electrifyamerica.com
jigar.shah@electrifyamerica.com

Robert E. Montejo
Duane Morris LLP
201 S Biscayne Blvd., Suite 3400
Miami, FL 33131-4325
remontejo@duanemorris.com

Stephanie U. Eaton
Spilman Thomas & Battle
110 Oakwood Drive, Suite 500
Winston-Salem, NC 27103
seaton@spilmanlaw.com

Steven W. Lee
Spilman Thomas & Battle
1100 Bent Creek Blvd., Suite 101
Mechanicsburg, PA 17050
slee@spilmanlaw.com

William C. Garner
Law Office of William C. Garner
3425 Bannerman Road
Unit 105, No. 414
Tallahassee, FL 32312
bgarner@wcglawoffice.com

D. Bruce May
Kevin W. Cox
Kathryn Isted
Holland & Knight LLP
315 S. Calhoun Street, Suite 600
Tallahassee, FL 32301
bruce.may@hklaw.com
kevin.cox@hklaw.com
kathryn.isted@hklaw.com

/s/ Mary A. Wessling
Mary A. Wessling
Associate Public Counsel
wessling.mary@leg.state.fl.us

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for rate increase	Docket No. 20250011-EI
by Florida Power & Light.	FILED: June 9, 2025
_____/	

~~**PORTIONS CONFIDENTIAL PER DESIGNATION OF THE COMPANY**~~

DIRECT TESTIMONY
OF
HELMUTH W. SCHULTZ, III.
ON BEHALF
OF
THE CITIZENS OF THE STATE OF FLORIDA

Walt Trierweiler
Public Counsel

Mary A. Wessling
Associate Public Counsel

Patricia Christensen
Associate Public Counsel

Octavio Simoes-Ponce
Associate Public Counsel

Austin A. Watrous
Associate Public Counsel

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

Attorneys for the Citizens
of the State of Florida

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DIRECT TESTIMONY

OF

Helmuth W. Schultz, III

On Behalf of the Office of Public Counsel
Before the
Florida Public Service Commission
Docket No. 20250011-EI

I. STATEMENT OF QUALIFICATIONS

Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.

A. My name is Helmuth W. Schultz, III. I am a Certified Public Accountant licensed in the State of Michigan and a senior regulatory consultant at the firm Larkin & Associates, PLLC, ("Larkin") Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan, 48154.

Q. PLEASE DESCRIBE THE FIRM LARKIN & ASSOCIATES, P.L.L.C.

A. Larkin performs independent regulatory consulting primarily for public service/utility commission staffs and consumer interest groups (public counsels, public advocates, consumer counsels, attorneys general, etc.). Larkin has extensive experience in the utility regulatory field as expert witnesses in over 600 regulatory proceedings, including water and sewer, gas, electric, and telephone utilities.

Q. HAVE YOU PREPARED AN EXHIBIT WHICH DESCRIBES YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?

A. Yes. I have attached Exhibit HWS-1, which is a summary of my background, experience and qualifications.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION AS AN EXPERT WITNESS?

A. Yes. I have provided testimony before the Florida Public Service Commission ("Commission" or "FPSC") as an expert witness in the area of regulatory accounting and storm recovery costs in numerous cases as listed in Exhibit HWS-1.

Q. BY WHOM WERE YOU RETAINED, AND WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. Larkin was retained by the Florida Office of Public Counsel ("OPC") to review the request for Florida Power & Light Company ("Company" or "FPL") for what the Company calls a four-year rate plan consisting of two base rate revenue increases in 2026 and 2027 followed by Solar and Battery Base Rate Adjustments ("SoBRAs") in 2028 and 2029 totaling 4,470 MW of solar and battery storage. The initial total base rate revenue increase requested is $1.545 billion based on a projected 2026 test year and a base rate revenue increase of $927 million based on a projected 2027 test year. The filing also includes FPL's request to be allowed to establish a Tax Adjustment Mechanism ("TAM") as a replacement for the Reserve Surplus Amortization Mechanism ("RSAM"), the request to be allowed Storm Protection Plan ("SPP") costs that are currently collected through base rates to now be shifted out of base rates to be collected through the Storm Protection Plan Cost Recovery Clause ("SPPCRC"), and the request to increase the storm reserve from $220 million to $300 million. My testimony addresses certain aspects of the filing as set out more fully below.

Q. ARE YOU INCORPORATING ANY RECOMMENDATIONS OF OTHER OPC WITNESSES?

A. Yes. William Dunkel makes recommendations regarding requested depreciation and dismantlement studies and the resulting projected expenses, Daniel Lawton makes recommendations regarding the projected capital structure and return on equity ("ROE"), Jacob Thomas addresses revenue and load forecasting, James Dauphinais addresses the economics of certain proposed resource additions and regulatory considerations related to the reserve margin, and Timothy Devlin addresses the requested TAM and why the Commission should not approve it. I am incorporating their recommendations into my testimony as they affect revenue requirements. Additionally, Roger Colton is presenting testimony regarding affordability concerns, which the adjustments recommended by all of OPC's witness, including myself, would help to ameliorate.

II. BACKGROUND

Q. PLEASE SUMMARIZE YOUR UNDERSTANDING OF THE COMPANY'S REQUEST.

A. The petition in Docket No. 20250011-EI is described by FPL as a proposal for setting rates based on two projected test years that would run from 2026 through at least the last billing cycle of December 2027, and consisting of, in part: (a) an increase in base rates and charges sufficient to generate a total base rate revenue increase of $1.545 billion beginning on January 1, 2026, and an additional increase of $927.354 million beginning on January 1, 2027; (b) an 11.9% mid-point ROE and an equity ratio of 50.07% (59.6 % of all investor sources) for 2026 and 50.12% (59.6 % of all investor

sources) for 2027, respectively, on a regulatory-based capitalization; and (c) the continuation of the Storm Damage Reserve provision and a request to increase the reserve.

Q. IS THE OPC SUBMITTING SCHEDULES WITH RECOMMENDATIONS BASED ON THE TWO YEARS REQUESTED?

A. Yes. Attached as Exhibit HWS-2 are the recommendations based on an analysis of the two years requested.

Q. PLEASE SUMMARIZE WHAT REVENUE INCREASE THE COMPANY SEEKS IN ITS REQUEST TO THE FLORIDA PUBLIC SERVICE COMMISSION?

A. The February 28, 2025, petition filed by FPL seeks an estimated base rate adjustments of approximately $1.55 billion for 2026 and $930 million for 2027. The proposal also seeks to include SoBRA mechanisms in 2028 and 2029 to allow FPL to recover the costs of building and operating additional solar and battery projects.

Q. HAS THE COMPANY IDENTIFIED CORRECTIONS TO THEIR FILING?

A. Yes and no. The Company filed a "Notice of Identified Adjustments" on May 23, 2025, but at a point in time after I had to cut off analysis of further new information, begin incorporating the input of six other experts, and finalize my own analyses, recommendations, and testimony. Furthermore, the Company stated, "FPL is not proposing to adjust its requested revenue requirements for the 2026 Projected Test Year

or the 2027 Projected Test Year at this time."[1] So, while corrections were identified, it is not yet certain how FPL intends for the parties and Commission to treat them. Therefore, my recommendations are based on FPL's initial filing. Given the late arrival of the corrections, it may be necessary for me to supplement or revise my testimony.

III. ORGANIZATION OF TESTIMONY

Q. HOW WILL YOUR TESTIMONY BE ORGANIZED?

A. In Section IV, I present the overall financial summary for the base rate change, showing the revenue requirement increase (decrease) for the test years ending December 31, 2026, and December 31, 2027, on behalf of OPC and the customers of FPL without conceding whether it is appropriate for continuation of rates into 2028 and 2029 under the proposed SoBRAs. In Section V, I will discuss Citizens' proposed adjustments to rate base. In Section VI, I will discuss Citizens' proposed adjustments to operating income. In Section VII, I will address the capital structure. In Section VIII, I address various other issues. Exhibit HWS-2 presents the schedules and calculations in support of the revenue requirements for the respective test years ending on December 31. Exhibits HWS-3 through Exhibit HWS-5 are analyses of Plant Held for Future Use ("PHFU"), Exhibit HWS-6 is an analysis of Construction Work In Progress ("CWIP"), and Exhibit HWS-7 is a compilation of discovery responses referenced in my testimony.

[1] Document 03885-2025, p. 2, Docket No. 20250011-EI, *In re: Petition for rate increase by Florida Power & Light Company.*

IV. OVERALL FINANCIAL SUMMARY

Q. WHAT ARE THE DECEMBER 31, 2026, AND DECEMBER 31, 2027, BASE RATE REVENUE REQUIREMENTS FOR FPL?

A. As shown on Exhibit HWS-2, Schedule A, Page 1 of 3, based on the information provided by FPL as of the date of finalization[2] of my testimony, OPC's appropriate adjustments in this case result in a revenue sufficiency of at least $620,492,000 for FPL for the December 31, 2026, projected test year. This revenue sufficiency eliminates the proposed base rate revenue increase of $1.545 billion requested by FPL in its filing to begin on January 1, 2026. Exhibit HWS-2, Schedule A, Page 2 of 3, reflects the OPC's appropriate adjustments in this case resulting in a revenue deficiency of $35,196,000 in 2027, which is $892,158,000 less than the $927,354,000 incremental increase requested by FPL.

Q. ARE YOU RECOMMENDING ADJUSTMENTS TO THE 2026 AND 2027 PROJECTED TESTS YEARS THAT COULD YIELD A POSITIVE REVENUE REQUIREMENT ABOVE CURRENT REVENUES?

A. Yes.

Q. DOES THAT MEAN THAT YOU ARE ACKNOWLEDGING THAT FPL HAS LAID THE PROPER FOUNDATION TO DEMONSTRATE ENTITLEMENT TO RATE RELIEF IN THE FORM OF REVENUE INCREASES FOR BOTH YEARS?

[2] As noted above, this is the point in time before FPL filed its Notice of Identified Adjustments, on May 23, 2025.

A. No. To the contrary, my adjustments are to the numbers the Company filed. The purpose of my testimony is not to provide evidence regarding the overall reasonableness of the projected test years 2026 and 2027 but to address concerns as to whether some of the requested costs are reasonable to include in customer rates. In my 40-plus years of testifying as an expert before regulators around the country, my experience has been that utilities have a tendency to over-project costs and under-project revenues and savings. The revenue adjustment, based on the recommendation of OPC Witness Jacob Thomas, is evidence that identifies some under-forecasting of revenues for the next two years. Additionally, OPC Witness James Dauphinais indicates that FPL has accelerated generation assets into the two projected test year periods despite having a fully adequate reserve margin. While I am not offering an opinion on the integrated resource planning aspects of this case, my experience tells me that this is consistent with evidence of overstated revenue requirements in this case.

Q. IN YOUR OPINION, ARE CUSTOMERS PROTECTED THROUGH THE USE OF AN EARNINGS SURVEILLANCE PROGRAM OR THE PROPOSED TAM?

A. No. As more fully demonstrated in the testimony of Mr. Devlin, the use of a mechanism like the proposed TAM essentially comes at a cost to ratepayers and provides the Company an opportunity to report a nearly guaranteed level of profit. This has occurred despite the fact that investor-owned utility rates should be set under the concept of fair, just, and reasonable rates, along with the right to an opportunity to earn a reasonable return on investment. This concept was established to allow regulated

utilities a reasonable opportunity to recover their prudently incurred costs.[3] Additionally, regulated utilities are entitled to an opportunity to earn a fair and reasonable rate of return on their capital investments.[4] The decisions recognizing these principles allow for an opportunity, not a guarantee. Consequently, I do not believe that Commission has the ability to fully protect customers if it sets rates that allow the Company to adjust reported, achieved earnings to a level the Company chooses.

Q. SO, WHAT ARE YOU SAYING ABOUT THE REQUESTED BASE RATE INCREASES IN 2026 and 2027?

A. I am saying that the accuracy of the cost estimates in the prior year (2025) and projected test years, especially the second year, are just that - estimates. When the Commission sets rates for 2026 and 2027, they will be based on those estimates under the premise that they allow FPL an opportunity, not a guarantee, to earn what is deemed a reasonable return on equity. If the Company does not achieve the desired return, it has the option to file a rate case. My recommended adjustments, and those of other OPC witnesses, are based on a review of areas of costs and other factors but not at the same level the Company was able to develop for its request. Accordingly, it should not be construed that my adjustments that may ultimately yield a positive revenue requirement for 2026 or 2027 mean that the Company has sufficiently demonstrated the need for any rate relief in that year.[5]

[3] This principle was established in the U.S. Supreme Court case, *Federal Power Commission et al v. Hope Natural Gas Co.*, 320 U.S. 591, 603 (1944).
[4] This principle was established in the U.S. Supreme Court case, *Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679 (1923).
[5] I am not testifying that FPL's rates should be reduced. I am only identifying the revenue requirement in light of the filing and the facts that I was able to analyze. The decision whether to seek any reduction in current rates is with the OPC and other intervenors and perhaps the Commission.

Q. IF THE COMMISSION APPROVES FPL'S "FOUR-YEAR PLAN," WITH OR WITHOUT THE PROPOSED TAM, DOES THAT ACTUALLY PROVIDE CUSTOMERS RATE STABILITY?

A. No. The Commission has previously ruled that "stay out" assurances made as part of a utility's proposed multi-year rate plan are unenforceable absent a settlement agreement. In 2023, the Commission considered a "stay out" commitment made by (FPL's then affiliate) Florida City Gas ("FCG") in a fully litigated proceeding, and the Commission held:

> [w]hile we have resolved base rate cases in previous years that include multi-year increases to rates, and in settlement agreements we have approved "stay-out" provisions, we continue to recognize our obligation to monitor utility earnings and, if circumstances warrant, require additional proceedings. For these reasons, we acknowledge FCG's commitment while also noting that approval of FCG's plan, either in part or its entirety, would not prohibit future proceedings on these matters over the next four years.[6]

Although FPL Witness Scott Bores characterizes the TAM as one of the "essential" and "core" elements that will allow the Company to commit to a four-year plan and not request any additional general base rate increases effective prior to January 1, 2030, any such "commitment" would paradoxically be unknowable in its nature until after the Commission votes and even then if the Company could nevertheless live with the case outcome, it would still be unenforceable.[7] Even if the Commission approves the

[6] PSC Order No. PSC-2023-0177-FOF-GU, Docket No. 20220069-GU, p. 6, *In re: Petition for rate increase by Florida City Gas.* NOTE: This order is pending appeal at the Florida Supreme Court.
[7] FPL Witness Scott Bores Direct Testimony, p. 54; FPL Witness Scott Bores Deposition, May 9, 2025, p. 206-207.

TAM, despite OPC's objections noted in OPC Witness Tim Devlin's testimony, the Company would still have the statutory right request a rate increase effective prior to January 1, 2030, if it satisfies the requirements of section 366.06(2), Florida Statutes. Simply put, approving the Company's proposed "four-year plan," with or without the TAM, does not ensure any rate stability for customers over the next four years, especially at a time of great uncertainty about what the next four years will hold due to issues like tariffs, inflation, and the future of investment tax credits, just to name a few. Furthermore, the concept that a so-called "four-year plan" will provide rate stability to customers could be misleading to some customers. This would happen when they do not realize that even if base rates stay the same, which is not guaranteed, recurring and periodic rate hikes from fuel price spikes, other clause filings, and storm recovery cost surcharges could still cause overall customer bills to fluctuate over the next four years, even if the Commission approves FPL's proposed "four-year plan" over OPC's objection.

Q. PLEASE DISCUSS THE EXHIBIT YOU PREPARED IN SUPPORT OF YOUR TESTIMONY AS IT PERTAINS TO THE PRIOR YEAR DECEMBER 31, 2025, AND THE DECEMBER 31ST TEST YEARS FOR 2026 AND 2027.

A. Exhibit HWS-2, consists of Schedules A, A-1, B, B-1 through B-6, C, C-1 through C-19, D, and D-1.

Q. WHAT IS SHOWN ON SCHEDULE A?

A. Schedule A presents the revenue (sufficiency) deficiency for the respective years ending December 31, 2026, and December 31, 2027, giving effect to all of the

adjustments being recommended by Citizens' witnesses. Schedule A-1 reflects the calculated revenue multiplier.

Q. WHAT IS SHOWN ON SCHEDULE B?

A. Schedule B presents OPC's adjusted rate base for the projected test years and identifies the adjustments, including those of various OPC witnesses, impacting rate base that are being recommended in this case. Schedules B-1 through B-6 provide supporting calculations for these adjustments.

Q. WHAT IS SHOWN ON SCHEDULE C?

A. OPC's adjusted net operating income the projected test years is shown on Schedule C. The adjustments to net operating income, including those of various OPC witnesses, are listed on Schedule C-1. Schedules C-2 through C-19 provide supporting calculations for these adjustments.

Q. WHAT IS SHOWN ON SCHEDULE D?

A. Schedule D presents the OPC's recommended capital structure and overall rate of return as recommended by OPC witness Daniel Lawton.

Q. WOULD YOU PLEASE DISCUSS EACH OF YOUR SPONSORED ADJUSTMENTS TO FPL'S FILING?

A. Yes, I will address each adjustment I am sponsoring below.

V. RATE BASE

PLANT HELD FOR FUTURE USE

Q. WHAT HAVE YOU IDENTIFIED AS AN ISSUE WITH PLANT HELD FOR FUTURE USE?

A. The Company is requesting that rate base include an excessive amount of land in Plant Held for Future Use ("PHFU"). Specifically, the Company is requesting $1,475,168,000 in 2026 and $1,533,409,000 in 2027 as part of rate base in total and on a jurisdictional basis of the request. The average balance per book in 2024 was $1,122,882,000. The Company estimates an escalating increase to $1,270,738,000 in 2025, $1,541,832,000 in 2026, and $1,602,140,000 in 2027. The 2026 and 2027 increases of 37% and 43% over the actual 2024 balance are significant. I have identified a significant overriding theme of improper property stockpiling that has gradually added rate base until the impact on customers has become material while land sits vacant with no apparent known and measurable future use identified.

Q. WHAT IS THE PURPOSE OF INCLUDING PLANT HELD FOR FUTURE USE IN RATE BASE?

A. Plant Held for Future Use is included in rate base when it is probable that the land will be used for regulated purposes in the near future. The key is when the property will knowingly be used for regulated purposes. A reasonable time frame is 10 years. This account is not a place to stockpile land for merely speculative or possible but unidentified projects. Another factor to consider is whether the property to be included is either already actually owned or ideally is a reasonably certain, known and measurable future acquisition. When evaluating the level of PHFU, the cost to

customers is something that needs to be factored in because the recovery sought is supposed to be based on a valid assumption this property will be in service in the near term. Assuming the request in 2026 is for $1,541,832,000 and that FPL is requesting a return of 7.63%, the cost to customers would be $117,641,782.[8] Additionally, customers are having to pay the property taxes on these properties. PHFU costs are significant, especially when weighing customer affordability concerns.

Q. ARE THERE PROPERTIES IN FPL'S REQUEST THAT YOU BELIEVE SHOULD BE EXCLUDED FROM RATE BASE?

A. Yes. There are costs where the in-service date is listed as To Be Determined ("TBD"), costs where the in-service date is listed as "Various," costs that have been held in excess of 10 years and are now listed as going into service within ten years from now, and costs that are proposed to be acquired after December 31, 2024. Additionally, there are properties for which I could not locate any plan in the 2025 Ten-Year Site Plan.

Q. WHY WOULD YOU BASE YOUR ASSESSMENT ON TEN YEARS?

A. The Company is required to file a Ten-Year Site Plan ("TYSP). Typically, a plan like this is considered a long-range plan because it extends far into the future, well beyond normal budgeting and forecasting periods. The plan changes over time based on various factors whether it be the economy, growth, regulations, federal tax policy, and more.

[8] Using the Company's requested NOI Multiplier, the revenue requirement impact of this return is approximately $157.8 million.

Q. ARE YOU AWARE OF HOW A LONG-RANGE PLAN CAN CHANGE?

A. Yes. An example that is specific to PHFU is that FPL's 2024 TYSP identified in its planning the installation of 21,009 MW of what it describes as cost-effective, solar capacity.[9] The FPL 2025 TYSP Table 3 identified 30 solar facilities to be added in 2024 at a 74.5 nameplate MW, which would approximate to 2,235 MW cumulatively.[10] Assuming that moving out one year did not have any added solar projects, one would expect the 2025 TYSP to identify planning installation to be 18,774 MW (21,009 - 2,235). Instead, the 2025 TYSP has identified planning installation of 17,433 MW. In one year, the previously planned number of solar facilities was reduced by 1,341 MW, or 18 - 74.5 MW solar units (1,341/74.5MW). Ironically, the planned battery storage increased from 4,022 MW to 7,603 MW. The swing in forecasting in one year shows that expectations for even ten years may be excessive and uncertain.

There is also the growing possibility that, given the negative outlook embedded in the current administration's executive order(s) regarding the investment tax credits for renewables, the investment tax credits being utilized by FPL to justify the requested resource additions may not be available in the future. While congressional approval would be required, such approval may be forthcoming. I am aware of legislation currently moving in Congress that could severely curtail these renewable related tax credits.[11] The planning for requested solar and battery additions and the purchasing of PHFU assumes the continuation of credits beyond 2028, and the absence of the credits was not considered.[12] There is a growing risk that another change in long range

[9] FPL's Ten-Year Power Plant Site Plan 2024-2033, p. 5.
[10] FPL's Ten-Year Power Plant Site Plan 2025-2034, p. 136-137.
[11] *A Clean Energy Boom Was Just Starting. Now, a Republican Bill Aims to End It,* New York Times, May 13, 2025 (updated May 21, 2025).
[12] Deposition of FPL Expert Witness Andrew Whitley, May 7, 2025, p. 25, 70-71, and 213.

planning could occur. It would be inappropriate to ignore such a significant risk like this, especially when the cost could significantly impact customers who are already facing growing affordability concerns.

Q. WOULD YOU IDENTIFY THE "TBD" PROJECTS THAT ARE LISTED IN THE COMPANY'S REQUEST?

A. Yes. On HWS–3, there are ten TBD parcels listed. Nine of the ten are purported to be acquired after December 2024. The parcels listed as being acquired after December 2024 are considered questionable, and it is thus questionable as to how an in-service date can be considered known and measurable until the parcel is actually owned by FPL and the cost is actually known.

The tenth parcel is described as "Future Solar Land," unlike other properties with specific project names. This property was listed as purchased in December 2024 and is similarly questionable for cost-recovery.

Q. HAS THE COMPANY PROVIDED ANY ADDITIONAL INFORMATION DEMONSTRATING THAT THE PROPERTIES HAVE BEEN SUBSEQUENTLY ACQUIRED?

A. Not really. Staff's Fifth Set of Interrogatories, No. 112 requested information on purchase options for properties on FPL Witness Tim Oliver's Exhibit TO-6. FPL's response identified thirteen parcels where four are labeled as "Closed" and nine are labeled as "Under Contract." I was not able to find two of the parcels listed in the Company's PHFU listing, two of the TBD parcels on HWS-3 are listed as Closed, and

seven are listed as Under Contract, five of which are supposedly to be closed on in 2026 and 2027.

Q. DOES THE INTERROGATORY NO. 112 RESPONSE REDUCE YOUR CONCERNS AS TO WHETHER THE PROPERTIES WILL BE ACQUIRED AND PLACED INTO SERVICE IN THE NEAR FUTURE?

A. No. OPC's Eighth Request for Production, No. 99 asked FPL to identify any properties over $25 million where due diligence was performed. The response identified seven properties and not one of those properties was listed in the response to Staff's Fifth Set of Interrogatories, No. 112 that listed properties acquired or under contract. That raises a concern as to how the properties listed as closed or under contract in the response to the Staff were subjected to the necessary due diligence review. Additionally, OPC's Eighth Set of Interrogatories, No. 229 asked FPL to provide an estimated in-service date for properties listed with a "Target COD" identified as TBD on Witness Oliver's Exhibit TO-6. The response did not provide an in-service date for any of the TBD properties shown on my Exhibit HWS–3. This is apparently because these properties were not listed on Exhibit TO-6 even though they are included in the Company's requested PHFU dollars.[13] This is important because Company witness Oliver stated in testimony that "Exhibit TO-6 provides details on each site held for future use." If an in-service date is unknown, justification does not exist for allowing the property in PHFU.

[13] MFR Schedule B-15.

Q. IS THERE ANY PROPERTY FOR WHICH THERE ARE CONCERNS BEYOND THE FACT THAT THE PURCHASE HAS NOT BEEN COMPLETED AND NO IN-SERVICE DATE HAS BEEN IDENTIFIED?

A. Yes. The A. Duda & Sons, Inc Property ("Duda") is listed at $258,644,276. That is a significant cost for a piece of property that the Witness Oliver said is a good piece of property in a great location consisting of 25,000 to 30,000 acres suitable for a lot of solar projects. The witness suggested that part of this Duda site property is where thirty projects are planned to be built.[14] The question is when and whether it will be used, especially when one considers that the Company's request includes over 100 other properties for similar purposes. Another problem with Witness Oliver's explanation is that five of the properties he said are planned to be part of the Duda purchase are separately listed elsewhere in the PHFU property listing.[15]

Additionally, the properties that the Company has indicated are under contract may not be acquired. In real estate transactions, things like federal tax policy, for example, can change and as discussed earlier, the Company did not identify the properties as being subjected to a due diligence review.

Q. ARE YOU RECOMMENDING AN ADJUSTMENT FOR THE TBD PROPERTIES?

A. Yes. As shown on Exhibit HWS-2, Schedule B-5, Page 2, I am recommending the nine properties not acquired as of December 31, 2024, be excluded because it is not known and measurable as to when they will be in-service in the near future or within the next

[14] Deposition of FPL Expert Witness Tim Oliver May 2, 2025, p. 150-151. (Pending errata).
[15] FPL Response to OPC's Eighth Set of Interrogatories, No. 230, Attachment 1; Deposition of FPL Expert Witness Tim Oliver May 2,2025 at pages 150-151. (Pending errata).

ten years, and because some have yet to be acquired. Also, I am recommending the "Future Solar Land" acquired by December 2024 be excluded because no in-service date is available and there is no assurance it will be in-service within the next ten years - if ever.

Q. WHAT ARE YOUR CONCERNS WITH PROPERTIES WITH "VARIOUS" DATES LISTED?

A. The concern is that with a date designation of "various" for the acquisition and/or the in-service date, it is not possible to identify how long the property has been held or will be held. Having the date identified as "various" for the in-service date, makes it impossible to identify whether this property will be put in service within 10 years. On its face, this fails the burden of proof that the Company has when it seeks to include these costs in rates. On Exhibit HWS-3, I have identified seventeen properties with the "various" labeling date. There are six for which the time held cannot be determined. Three of those are purportedly going into service in five years, and the other three in-service dates are totally unknown since the acquisition and in-service date is "various." The remaining eleven properties have an acquisition date but are purportedly going into service within varying and unknown time frames, one of which could extend until 2038. The primary concern with "various" in-service dates is that the Company has labeled them that way because it is not certain if and when the property will go into service.

Q. ARE THERE SPECIFIC PROPERTIES FOR WHICH YOUR CONCERNS EXTEND BEYOND THE FACT THAT THEY ARE LABELED "VARIOUS"?

A. Yes. There are two transmission properties where not only the purchase date and in-service date are not specified, but which also have been given a generic description as "Future Solar ROWs" and "New Transmission ROW." Requesting recovery of property for which the Company cannot even identify the purpose suggests the property was purchased with nothing more than an anticipation that maybe someday it could be used. This generic information does not meet the Company's burden of proof. I am recommending their removal on Exhibit HWS-2, Schedule B-5, Page 2.

Similarly, there is one distribution property where not only the purchase date and in-service date are not specified, but it also has been given a generic description of "New Substations." I am recommending its removal on Exhibit HWS-2, Schedule B-5, Page 2.

Q. PLEASE EXPLAIN YOUR CONCERNS WITH THE PHFU LAND PARCELS SUPPOSEDLY RELATED TO RENEWABLE GENERATION THAT HAVE BEEN IDENTIFIED WITH VARIOUS IN-SERVICE DATES?

There are 11 properties where the Company has unknown in-service dates, of which 10 are supposed to be in-service prior to 2033. The other property, El Maximo Ranch Holdings Property, has dates ranging from 2033 to 2038. What is of concern is that none of the properties are identified in the Company's TYSP as a Preferred Site or a Potential Site. In fact, there are 31 renewable properties that are not identified as a Preferred Site or a Potential Site.

Q, ARE THERE ANY OTHER CONCERNS THAT YOU HAVE WITH ANY OF THE ELEVEN PROPERTIES?

A. Yes. The El Maximo Ranch Holdings Property was acquired because "[i]t was a large property that looked like it could be used for multiple solar facilities, and it came on the market, was available, and we put it through our screening process and determined that we could economically build multiple sites on that property to benefit our customers."[16] The FPL witness Oliver then indicated that there was no expectation for this property to go into service from 2026-2029.[17] It appears that the Company is in an acquisition mode in anticipation of what might be. Just because a property looks like it could be used doesn't justify its acquisition, especially with all the properties already on hand.

Q. WHAT ARE YOU RECOMMENDING FOR THE STEAM PRODUCTION PROPERTIES LABELED AS VARIOUS?

A. I am not making any recommendation regarding these properties. Unlike the other various properties, they have in-service dates.

Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING FOR THE PHFU LAND SUPPOSEDLY RELATED TO RENEWABLE GENERATION?

A. As shown on Exhibit HWS-2, Schedule B-5, Page 2, I am recommending the exclusion of all 11 supposed renewable generation-related properties. The in-service date is unknown and speculative.

[16] Deposition of FPL Expert Witness Tim Oliver May 2, 2025, p. 150. (Pending errata).
[17] Deposition of FPL Expert Witness Tim Oliver May 2, 2025, p. 150. (Pending errata).

Q. WHAT PROPERTIES HAVE BEEN HELD MORE THAN TEN YEARS THAT ARE NOW SCHEDULED TO BE IN SERVICE IN THE NEAR FUTURE?

A. Exhibit HWS–4 lists 40 properties that have been held for more than 10 years as of December 31, 2024. The average number of years held is 21.85 with acquisition dates ranging from July 1977 to December 2012. The property acquired in July 1977 has been held over 47 years and has a projected in-service date of June 2032. This means customers have been paying a return on properties that exceed a reasonable time frame. This extended length of time the Company has held these properties highlights why "TBD" in-service dates and various acquisition and in-service dates are a concern. Adding to the concern is that the Commission cannot know with any reasonable certainty what will happen in the near future, let alone five or more years out. Future regulation and the economy could change even the Company's best expectations.

Q. CAN YOU ESTIMATE WHAT THE COST TO CUSTOMERS WOULD BE FOR HOLDING THESE 40 PROPERTIES FOR SO LONG?

A. Yes. While a precise, specific cost would be quite lengthy and cumbersome to calculate, an annual cost could be estimated. As shown on Exhibit HWS–4, the 2026 average PHFU balance on these long-held properties is $92,300,167. Applying the Company's requested rate of return of 7.63% to that average, the annual cost to customers yields an estimated revenue requirement of $7,042,503. When the Commission evaluates the cost and affordability of this for customers, the Commission should evaluate whether it is fair, just, and reasonable to charge customers $7,042,503 each year for stockpiled property that the Company has held for so long.

Q. WITH WHAT OTHER PROPERTIES DO YOU HAVE SPECIFIC CONCERNS?

A. Another concern I have is whether the properties will in fact be in-service within the next 10 years. Accepting the Company's highly optimistic assumption that three transmission, two distribution, and the Hendry Solar Energy Center will be in-service by 2027,[18] I am conservatively not taking exception to them. Overall, the fact that 40 properties, or almost a quarter of the PHFU have been held for an average of 22 years is very troubling and very costly to customers since that property has apparently never been used and useful. This concern is elevated by the fact that 21 of these properties are not forecasted to be in-service in the next five years (2026-2030) even after being held for so long. Finally, in reviewing the 2025 TYSP, I was unable to identify any of these properties as preferred or potential sites going into service in the period 2025-2034.

Q. IF THE COMPANY HAS HELD THESE PROPERTIES FOR SUCH A LONG PERIOD, IS THERE A CONCERN THAT MANY OF THEM HAVE BEEN PREVIOUSLY APPROVED FOR RECOVERY BY THE COMMISSION?

A. No, this should not be a concern. Previous approvals would have been based on the facts and circumstances that existed at the time, which would imply that the properties would be used and useful in the near future. No prior Commission gave unlimited, boundless approval to the indefinite and unending stockpiling of property. Therefore, any exclusion at this juncture would be based on the current facts and circumstances.

[18] I note that OPC Witness James Dauphinais is providing testimony that the Company has not sufficiently justified the need for the requested 2026 and 2027 solar additions, which includes the Hendry Solar Energy Center.

That said, I do not believe, based on my 40-plus years of ratemaking experience, an adjustment under these circumstances would be considered retroactive ratemaking. More importantly, any adjustment would prevent any continuation of the intergenerational inequity that customers have experienced.

Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING?

A. Arguably, the remaining 34 properties could be recommended for exclusion because as of December 31, 2024, and into the forecast years 2026 and 2027, they will have been held 15 years or more. Giving the Company the benefit of doubt, I am recommending that only stockpiled properties held for more than 25 years as of December 2024 be excluded. This consists of the following eight transmission and distribution properties:

- Arch Creek – 31 Years
- Conservation-Levee 500KV Line – 29 Years
- Levee-South Dade - 47 Years
- Rima Sub & Rima Volusia - 36 Years
- Desoto-Orange River – 46 Years
- Challenger – 30 Years
- Terminal - 30 Years
- Satori - 30 Years

These eight properties are included on Exhibit HWS-2, Schedule B-5, Page 2 along with two renewable properties - the Martin Solar Energy Center and Hendry Clean Energy Center.

Q. ARE YOU RECOMMENDING AN ADJUSTMENT TO THE PHFU LAND PARCELS SUPPOSEDLY RELATED TO RENEWABLE GENERATION WHEN THEY HAVE NOT BEEN HELD FOR 25 YEARS OR MORE?

A. Yes, partially. The TYSP has a significant amount of discussion on the additions for solar and battery storage. The acquisition of properties for solar and battery storage plant is a more current phenomenon, and, as I discussed earlier, the property in PHFU should be property that will be in-service in ten years or less. The past failure to reign in improper property stockpiling and limit what properties should be included should cease with this new focus on property acquisitions. The two properties at issue could not be found in the 2025 TYSP as either preferred or potential property sites. Thus, the Martin Solar Energy Center and Hendry Clean Energy Center are recommended for disallowance in PHFU.

Q. WHY IS THERE A CONCERN WITH PROJECTED ACQUISTIONS OF PROPERTY?

A. On Exhibit HWS-5, I have listed 46 properties the Company has indicated it will acquire between 2025 and 2027. The 2026 and 2027 projected test years include in excess of $600 million of forecasted additions. The problem is the acquisition of most of the properties is not known and measurable. As indicated earlier, the Company has identified four properties as having been closed on and another seven properties that are under contract. However, those properties were not listed as having the required due diligence performed. As shown on my exhibit, 30 of the 40 properties have an acquisition date where the year is listed without any month being identified. Numerous properties' acquisition costs appear to be guesstimates because the date is in some

future year without a month and the dollar value is a round amount. It is notable that four properties have the same exact purchase price, and ten of the properties have an in-service date of "various" or "TBD" indicated. Finally, none of the properties could be located in the Company's 2025 TYSP. Absent justification for inclusion in PHFU, all the forecasted acquisitions should arguably be excluded from the Company's request. Conservatively, at this time, I have not recommended to exclude a number of properties.

Q. WHAT PROPERTIES ARE NOT BEING RECOMMENDED FOR ADJUSTMENT?

A. An adjustment is not being recommended for the three transmission properties and five distribution properties that the Company has forecasted will be closed to plant in either 2026 or 2027. While FPL has not presented convincing evidence that the properties will be acquired and/or put into service, at this time, it would not be unreasonable to give the Company the benefit of doubt on these properties. The three transmission properties represent $2,465,000 over the three years 2025-2027 for an average annual acquisition cost of $821,667 compared to $4,492,161[19] of transmission properties acquired in 2024, suggesting that the forecast is reasonable. Similarly, the five distribution properties total $18,822,000 over the three years 2025-2027 for an average annual acquisition cost of $6,274,000 as compared to the 2024 acquisition of $7,737,602.[20]

[19] FPL response to OPC's First Set of Interrogatories, No. 49.
[20] Id.

Next, while I am not convinced that additional properties will be acquired, let alone put into service within the next 10 years, I am not recommending an adjustment for the following three transmission properties:

- Duda N&S ROW
- Edentown-Williams ROW
- Knott-Carriage ROW

These three properties have a total acquisition cost of $10,793,000 over a three-year period, yielding an annual acquisition cost of $3,597,667. Combining this $3,597,667 to the $821,667 average annual acquisition cost for the three properties purported to be going into service during 2026 and 2027 equals $4,419,334, which, as discussed above, is comparable to the actual acquisition cost in 2024 of $4,492,161. I believe the reliance on historical actuals for transmission and distribution properties is a reasonable benchmark.

Finally, there are ten PHFU land parcels supposedly related to renewable generation for which I have already recommended disallowance on Exhibit HWS-2, Page 3, because there is not support for their in-service date in the 2025 TYSP. The properties were also on Exhibit HWS-3 or Exhibit HWS-4 where I discussed the uncertainty of their proposed use. The fact that there is uncertainty surrounding whether the post 2024 acquisition or proposed acquisition of the properties is necessary reinforces the initial justification for disallowance.

Q. ARE THE REMAINING PROPERTIES BEING RECOMMENDED FOR DISALLOWANCE FROM PHFU?

A. Yes. There are 9 transmission and 10 distribution properties that should be excluded from PHFU because FPL has failed to provide evidence to demonstrate whether the properties will be purchased. Also, there is no mention in the 2025 TYSP of the need for these properties. The use of guesstimated costs for the properties does not provide reasonable support for their inclusion.

Additionally, there are six renewables land parcels that should be excluded. The properties listed on lines 31-35 and line 37 of Exhibit HWS-5 were not discussed in the 2025 TYSP. Four of the properties have the same curiously exact acquisition price of $8,621,476. The purchases appear speculative in nature and there is no evidence provided to give assurance they will be put into service.

Q. WHAT IS THE TOTAL ADJUSTMENT TO THE PLANT HELD FOR FUTURE USE ARE YOU RECOMMENDING?

A. Yes. On Exhibit HWS-2, Schedule B-5, I am recommending a reduction of $973,972,000 ($931,860,000 jurisdictional) in 2026 and $1,205,189,000 ($1,153,488,000 jurisdictional) in 2027.

Q. PLEASE EXPLAIN HOW YOUR RECOMMENDED ADJUSTMENT IS SO SIGNIFICANT WHEN COMPARED TO FPL'S REQUESTED PLANT HELD FOR FUTURE USE?

A. As shown on Exhibit HWS-5, over $600 million of requested dollars are for proposed acquisitions after 2024, and, as shown on Exhibit HWS-3, over $1 billion was for

properties where no definite date was identified for placement into service or where the parcels were even identified in FPL's TYSP. The latter properties included one property for $212 million where the Company stated that it looked like it *could be* used for multiple solar facilities, suggesting properties are bought on an assumption rather than a definite need.[21] These facts underscore the imprudent stockpiling nature of FPL's imprudent land acquisition and land holding practices which can only be reined in by disallowing unsupported investments in PHFU.

DISMANTLEMENT STUDY

Q. WHAT CONCERNS HAVE YOU IDENTIFIED WITH FPL'S REQUEST FOR DISMANTLEMENT COSTS BEING PART OF RATE BASE?

A. I have identified several concerns. To start with, rate base is impacted when dismantlement costs are amortized to expense. The Company has requested an increase in the amortization of dismantlement costs as discussed by Company witness Allis. Exhibit NWA-2 in Section 2 identifies the current amortization as $47,680,539. This same amount is reflected in MFR Schedule B-9 for each of the years 2026 and 2027. Exhibit NWA-2 indicates an annual amortization of $106,426,281 for a requested amortization increase of $58,745,742. On MFR Schedule C-2, the Company is reflecting a jurisdictional adjustment in 2026 and 2027 of $57,102,000 and $57,118,000, respectively. As the amortization is recorded, it increases accumulated depreciation. The Company's requested increase to the reserve for 2026 and 2027 reflected on MFR Schedule B-2 are $18,258,000 ($17,040,000 jurisdictional) and

[21] Deposition of FPL Expert Witness Tim Oliver May 2, 2025, p. 150. (Pending errata).

$76,854,000 ($73,194,000 jurisdictional), respectively. As will be discussed later, OPC Witness William Dunkel is recommending an adjustment to the amortization requested by FPL. The adjustment will reduce the amount expensed and the amount credited to accumulated depreciation.

Q. ARE CUSTOMERS PERMANENTLY PENALIZED IF COSTS ARE IMPOSED FOR PREMATURE RECOVERY OF DISMANTLEMENT COSTS BEFORE THE COSTS ARE ACTUALLY INCURRED?

A. Yes. There is a tax penalty in the form of an accumulated deferred income tax ("ADIT") asset, which reduces the cost-free liability ADIT reflected in the cost of capital. This treatment will in turn increase the base revenue requirement. The impact is compounded by increasing the capital structure ratio for other revenue requirements that include a return on rate base. This unnecessary tax penalty can be minimized by removing or otherwise reducing speculative, uncertain, unknown, and unmeasurable dismantlement costs from the revenue requirement. If, at some later date, these costs become known and measurable, then they can be recovered at that time.

Q. WHAT ARE YOU RECOMMENDING TO THE COMMISSION?

A. As shown on Exhibit HWS-2, Schedule C-15, accumulated depreciation should be reduced on a jurisdictional basis $26,481,000 in 2026, and $79,448,000 in 2027.

CAPITAL ADDITIONS

Q. WHAT DID YOU DETERMINE FROM THE REVIEW OF THE COMPANY'S REQUEST FOR CAPITAL ADDITIONS?

A. The review of the Company's forecast was twofold. My review consisted of comparing historical trends and OPC witness Dauphinais analyzed specific forecasted plant additions. We both independently concluded the forecasted additions were excessive and/or not required. Based on our separate analysis, the OPC is making a primary recommendation and a secondary recommendation. The findings, I believe, support either conclusion. The primary recommendation is being reflected in my schedules and is supported by OPC witness Dauphinais.

Q. PLEASE EXPLAIN HOW YOU FACTORED IN THE TESTIMONY OF OPC EXPERT JAMES DAUPHINAIS.

A. OPC witness Dauphinais discusses specific requested plant additions and makes specific recommendations. My recommendation is based on FPL's excessive forecasts that based on historical additions to plant are overly optimistic. In my schedules I am reflecting the adjustment based on the *specific* plant adjustments approach. An acceptable alternative would be to make this adjustment based on the historical capital additions approach. While each represents a theoretically correct method to remove un-needed plant and/or overly optimistic construction of plant, I am only making one of the two possible adjustments with the caveat that OPC witness Dauphinais' adjustment calculation may need to be refined based on better information. The relatively late (in the process) production of discovery in the resource additions arena has made it necessary to make assumptions.

Q. WHAT IS OPC WITNESS DAUPHINAIS RECOMMENDING?

A. As described in the testimony of OPC witness Dauphinais and as shown on Exhibit HWS-2, Schedule B-2, Page 1, it is recommended that all of the solar plant additions for 2026 and 2027 be excluded from rates. OPC witness Dauphinais has determined there is not a need for adding the units as forecasted by FPL. His recommendation results in a reduction to plant in service of $1,173,444 ($1,125,625 jurisdictional) in 2026 and $2,399,274 ($2,302,079 jurisdictional) in 2027.

Q. OPC WITNESS DAUPHINAIS REFERS TO A REDUCTION IN REVENUE REQUIREMENT BASED ON HIS RECOMMENDATION. HOW DID YOU DETERMINE THE RESPECTIVE COMPONENTS TO HIS RECOMMENDATION?

A. The adjustment is based on the information included in the witness workpapers response to OPC's First Request for Production, No. 15, specifically in FPL witness Laney's SoBRA Revenue Requirement excel sheet. The excel sheet showed a net plant amount so I had to recreate the plant balance by adding back the accumulated depreciation that would have resulted from the depreciation expense listed in the excel workpaper. As shown on Exhibit HWS-2, Schedule B-2, Page 1, I started with the net plant amount for each plant and then added back the estimated average depreciation to arrive at the average plant in service. The sum of the six projects is listed on line 25.

Q. WHAT DID YOU DETERMINE FROM YOUR REVIEW OF THE COMPANY'S REQUEST FOR CAPITAL ADDITIONS?

A. The Company has included in their request an overly optimistic amount of plant additions during the projected prior year, 2025, and in each of the forecasted test years included in the request. As shown on Exhibit HWS-2, Schedule B-2, Page 2 of 3, actual total plant additions ranged from a low of $5,016,820,000 in 2020 to a high of $9,276,658,000 in 2024 over the five years 2020 to 2024. The five-year average for plant additions is $7,211,220,000. The three-year average for plant additions from 2022 to 2024 is $8,183,950,000. The increase in the average is due to an anomaly with solar plant increasing to $3,124,064 from the previous year's $1,312,648 and compared to the 2025 to 2027 forecasted annual costs ranging from $1,193,093 to $1,568,941. The total projected capital additions are $8,462,945,000 for 2025; $8,929,479,000 for 2026; and $9,165,958,000 for 2027. The increase over the three-year average from year to year is primarily attributable to the projections for battery/energy storage. Another factor that contributes to the concern with the Company's optimism is that Construction Work In Progress ("CWIP") is not reflecting the same level of growth.

Q. WHAT DO YOU MEAN THAT CONSTRUCTION WORK IN PROGRESS IS NOT REFLECTING THE SAME LEVEL OF GROWTH?

A. Plant additions represent the additions to the plant account once construction is completed and the plant begins serving customers. Construction costs begin with capital expenditures going into CWIP where, upon completion, the cost is transferred to plant. It would be expected that the CWIP balance would track with plant additions and capital expenditures that are forecasted at a higher level in 2026 and 2027. The

capital expenditures are shown on Exhibit HWS-2, Schedule B-3. As shown on Exhibit HWS-6, the CWIP is increasing each year from 2021 to 2024 but suddenly in 2026 and 2027 there is a significant decline to CWIP in excess of $1 billion. The inconsistency with capital expenditures increasing, CWIP decreasing and plant additions increasing seems to suggest the budgeting and planning for the related activities are handled separately or are poorly coordinated.

Q. ARE THERE OTHER CONCERNS WITH THE COMPANY'S PROJECTED CAPITAL ADDITIONS?

A. Yes. As alluded to earlier, the 2022-2024 three-year actual average is impacted by the anomaly of the significant solar additions in 2024. When comparing the forecasted additions, that anomaly is exacerbated by the significant increase in forecasted additions to battery/storage plant.

A second concern is with the actual development of projected costs. The Company was requested in OPC's Sixth Set of Interrogatories, No.140 to "[p]rovide for each of the bulleted projects a summary showing start date, end date, projected costs, cost completed to-date, and the respective amount reflected in rate base in each of the years to-date and projected for each year of 2025-2027." The Company's response did not provide the amount included in rate base for the years 2025-2027. What was notable and adding to the concern was that the response stated, "[t]he listed projects are budgeted through the overall Growth and System Expansion program and not forecasted at the individual project level." This response appears to be inconsistent with the response by FPL Witness Dan DeBoer when he stated that the capital budget

is "based on accumulation of a multitude of projects to ensure the reliability of the unit."[22]

Another significant concern is that the Company was requested, in regard to O&M and capital forecasts, to provide a complete itemization of the O&M and Capital forecast for each business unit, including, but not limited to, all assumptions utilized, historical trends utilized, calculations with formulas intact, the assignment of all business unit costs by FERC account, and inflation or other escalation factor utilized.[23] The response was voluminous but not organized in a manner that the information could be utilized to verify cost development in the MFRs. In fact, during various depositions of witnesses with related subject matter responsibilities it appeared the witnesses could not even explain most of the detail provided in the response and in some cases the witness would defer an answer on various cost topics.

Q. WHAT DID YOU DETERMINE FROM YOUR REVIEW OF THE INFORMATION SUPPLIED IN THE COMPANY'S RESPONSE TO OPC'S FIFTH SET OF INTERROGATORIES, NO. 118?

A. The Company's costs appear to be inflated in both the O&M and capital forecasts. The response for the Engineering & Construction ("E&C") business unit was provided on Attachment 3.40, Tab 1. The cost estimates for each of the years 2025-2027 included two contingencies. The two contingencies in 2025 totaled $8,998,614 and were 17% of the total budget. The 2026 and 2027 contingencies were $13,531,102 and $13,729,755, respectively, and represented 23.5% of the respective year's budget. It is troubling that

[22] Deposition of FPL Expert Witness Dan DeBoer, May 2, 2025, p. 89. (Pending errata).
[23] OPC's Fifth Set of Interrogatories, No.118.

one of the contingencies was exactly the same for 2026 and 2027 and the second contingency in 2027 was 2% higher than the same line contingency in 2026.

Attachment 4.7 was for business unit CBRE. The O&M budget for 2025 was $26.2 million. The line items for the 2026 and 2027 budgets were increased supposedly by various escalations for wages, the CPI, and a 10% maintenance contingency. The difference between the 2025 budget and the 2026 and 2027 budgets is that the Company added an identical two lines in each year. The first line is an extra $1,250,000 for "O&M Projects" and the second line is an extra $2,000,000 for "One Time Catch Up – Deferred Maint," without further detail or explanation.

Another business unit's O&M and capital forecast information was included in Attachment 4.8. On Tab 1, the O&M budgets for 2026 and 2027 included $2,587,030 and $2,941,054, respectively, on a line labeled "Construction Emergent" a line not included in the 2025 budget. It was also noted that the 2026 and 2027 budget is exactly the same and just happens to be higher than 2025 by the Construction Emergent. Tab 2 consists of two capital budgets. The first capital budget is $18.977 million in 2025 and increases to $99.487 million and $77.980 million in 2026 and 2027, respectively. The 2027 budget includes a line for Construction Emergent of $24,929,825. The second capital budget is $264,465,600 in 2025 and increases to $673,124,014 and $353,915,765 in 2026 and 2027, respectively. Once again, the 2027 budget includes the same $24,929,825 Construction Emergent line. There seems to be a trend where the 2026 and 2027 budgets are increasing significantly and include contingencies, without detail or explanation.

Q. ARE THERE MORE BUSINESS UNIT ISSUES THAT YOU WERE ABLE TO IDENTIFY?

A. Yes. Another example is Confidential Attachment No. 6.1. This business unit contains nuclear costs. Without mentioning any confidential detail, I would note that Tab 3 listed a number of costs where there was a line listed as Overall Result but the total on that line is only approximately one third of the column total if one were to sum all the listed costs. The line Overall Result is hardcoded so it is not possible to even try and figure out why the significant difference exists. Another peculiarity is the 2025 and 2026 budget are exactly the same and most of the line amounts are the same for all three years 2025-2027.

Q. WHAT IS YOUR ALTERNATIVE APPROACH RECOMMENDATION WITH RESPECT TO THE PROJECTED PLANT REQUESTS FOR THE YEARS 2025, 2026, AND 2027?

A. I would recommend that each year be reduced by the excess plant projected in 2025 and by the subsequent flow-through of excesses from the respective base rate years. As shown on Exhibit HWS-2, Schedule B-2, Page 2 of 3, I would recommend that total plant be reduced by $139,497,00 in 2025, $651,759,000 in 2026, and $1,515,528,000 in 2027. The recommendation is prior to adjusting for any clause allocations. To be clear, it is my testimony that given the historical trends discussed above regarding FPL's projected and actual capital expenditures, the likelihood that all of the projected capital additions will be in-service by the end of either 2026 and/or 2027 is highly doubtful, regardless of whether there is a resource adequacy need or how prudent and cost-effective the projects may or may not be.

Q. WOULD YOU EXPLAIN HOW YOU DETERMINED THE ADJUSTMENT BASED ON A HISTORICAL ADDITIONS APPROACH?

A. Yes. The historical trend for plant additions as shown on Exhibit HWS-2, Schedule B-2, Page 2 of 3 fluctuated from year-to-year; both increasing and decreasing. There is no trend of continual increases. My analysis factors in the historical trend and the Company's proposal for additions. I elected to focus on the use of a three-year actual average rather than a five year because the years 2021 and 2022 would reflect the transition of the acquisition of Gulf Power. This three-year average of actual additions is used as a comparative for the additions. This is significant since the average plant additions for 2022-2024 of $8,183,950,000 exceeds the historical 2020-2024 five-year average of $7,211,220,000 primarily because of the solar property anomaly in 2024.

The adjustment begins with a 2025 reduction of $278,995,000 where the forecasted plant additions of $8,462,945,000 exceeded the actual 2022-2024 three-year average of $8,183,950,000. This reduction flows through to 2026 and 2027. The 2026 forecasted plant additions of $8,929,479,000 exceed the actual 2022-2024 three-year average by $745,529,000. Since plant is added throughout the year, the adjustment to 2026 is the 2025 adjustment of $278,995,000 plus $372,764,000, or 50% of the 2026 total plant adjustment, resulting in my recommended adjustment of $651,759,000, as shown on line 32, Column D of Exhibit HWS-2, Schedule B-2, Page 2 of 3.

The 2027 adjustment of $1,515,528,000, as shown on line 32, Column E of Exhibit HWS-2, Schedule B-2, Page 2 of 3, is based on the full years cost for 2025, the full year cost adjustment for 2026, and 50% of the difference between the 2027 plant additions of $982,008,000 and the actual 2022-2024 three-year average additions of $8,183,950,000.

Q. WHAT DID YOU MEAN WHEN YOU SAID THE ADJUSTMENT WAS PRIOR TO ADJUSTING FOR CLAUSES?

A. The Company adjusted plant for the various existing clauses. On Exhibit HWS-2, Schedule B-2, Page 3 of 3, I calculated an estimated adjustment to my recommendation based on the Company's clause adjustments on Schedules B-1 and B-2. After excluding clause related plant, my recommended adjustment to plant in service would be $596,838 in 2026 and $1,381,150 in 2027.

Q. WHAT DO YOU RECOMMEND IF THE COMMISSION CHOOSES TO IGNORE OPC WITNESS DAUPHINAIS' RECOMMENDATION?

A. If the Commission were to reject an adjustment to specific plant based on an in-depth analysis of generation requirements, I would then recommend the Commission accept my recommended adjustment based on historical trends. If the Commission were to also reject my recommendation, then ignoring history will, in my opinion, burden customers with a cost increase that is not justified and resulting rates that are not fair, just, or reasonable.

ACCUMULATED DEPRECIATION

Q. IS THERE AN IMPACT ON ACCUMULATED DEPRECIATION ASSOCIATED WITH THE REDUCTION TO PLANT ASSOCIATED WITH OPC WITNESS DAUPHINAIS' RECOMMENDATION?

A. Yes. As shown on Exhibit HWS–2, Schedule B-2, page 1 of 3. the mathematical calculation of projected accumulated depreciation is performed to reduce it $17,421,000 in 2026 and $69,102,000 in 2027.

WORKING CAPITAL ALLOWANCE

Q. WHAT DID YOU DETERMINE FROM YOUR REVIEW OF THE COMPANY'S REQUEST FOR WORKING CAPITAL ALLOWANCE?

A. The Company's test year request includes the deferred rate case expense, and, as will be discussed later, I am recommending excluding rate case expense under the unique circumstances of this case. As shown on Exhibit HWS–2, Schedule C-7, my recommendation results in a reduction of $4,400,000 in 2026 and $3,143,000 in 2027 to working capital allowance.[24]

Q. ARE YOU RECOMMENDING ANY OTHER ADJUSTMENTS TO WORKING CAPITAL ALLOWANCE?

A. Yes. On April 21, 2025, the Commission issued a Proposed Agency Action (PAA) order approving FPL's request to establish a regulatory asset for the transfer of FPL's 50 percent share of Plant Daniel Units 1 & 2 to Mississippi Power Company. This PAA Order was protested by the Florida Office of Public Counsel on May 12, 2025. On May 13, 2025, FPL and OPC filed a joint motion for approval of stipulation and settlement agreement. The settlement provided for a base rate regulatory asset of $31,040,000 and an Environmental Cost Recovery Clause ("ECRC") regulatory asset of $4,980,000. At the June 3, 2025, Hearing, [25] the Commission made a bench decision to approve the joint motion for approval of stipulation and settlement agreement. I noted that in a limited review of FPL's May 23, 2025, Notice of Identified Adjustments,

[24] These reductions are consistent with the Commission's recent decision to remove $1,331,206 for deferred rate case expense from Florida Public Utilities Company's working capital allowance as discussed on page 26 of Order No. PSC-2025-0114-PAA-EI. I would note that this PAA order was protested, and the case was later settled.
[25] Document No. 03746-2025, PSC Docket No. 20240155-EI.

the Company failed to reflect the necessary adjustments to rate base with the approval of the regulatory asset for Plant Daniel and the associated amortization expense and cost reductions.

Q. WHAT ADJUSTMENT IS REQUIRED TO COMPLY WITH THE COMMISSION'S DECISION?

A. As shown on Exhibit HWS-2, Schedule B-6, Page 3, the thirteen-month average for Other Regulatory Assets in working capital allowance should be increased $29,488,000 ($28,629,000 on jurisdictional basis) in 2026 and $26,384,000 ($25,628,000 on jurisdictional basis) in 2027. The thirteen-month average is based on the approved $31,040,000 being amortized over ten years.

VI. NET OPERATING INCOME

REVENUE

Q. IS OPC RECOMMENDING AN ADJUSTMENT TO REVENUE?

A. Yes. On Exhibit HWS-2, Schedule C-2, reflects adjustments to revenue as recommended by OPC Witness Jacob Thomas, based on his review of FPL's revenue forecast. The total adjustment recommended by OPC Witness Thomas is $133,032,000 in 2026, and $150,475,000 in 2027.

OTHER REVENUE

Q. IS THERE A CONCERN WITH THE OTHER REVENUE AS REFLECTED BY THE COMPANY IN ITS REQUEST?

A. Yes. The Company has included lease revenue on PHFU properties. As shown on Exhibit HWS-2, Schedule C-3 the lease revenue increased significantly in 2023 and continued to increase in 2024. An increase is presumed to be commensurate with an increase in PHFU. The concern is that even though FPL is forecasting significant increases in PHFU the associated leasing revenue forecasted is decreasing.[26] This assumption is not appropriate.

Q. PLEASE EXPLAIN WHY THE ASSUMPTION IS NOT APPROPRIATE.

A. The estimated *annual* carrying cost to customers for the 2026 PHFU based on rate base request of $1,541,832,000 and a requested rate of return of 7.63%, alone, is $117,641,782. This cost does not include property taxes and any other costs associated with the properties. To simply assume that lease revenue will decline right at the time when rates are being set and when the requested cost to customers is increasing is egregious and contrary to the position identified by FPL witnesses that the forecast took historical trends into consideration.

Q. IF THE COMPANY HAS NOT NEGOTIATED NEW LEASES, HOW CAN AN ADJUSTMENT BE MADE TO INCREASE THE REVENUE?

[26] FPL's Response to Staff's Fifth Set of Interrogatories, No. 114. Attachment 1.

A. That is definitely an issue. Following a known and measurable standard, an adjustment, if any, would be limited. However, the existence of that standard did not stop the Company from adding over $600 million of properties to PHFU for proposed acquisitions after December 31, 2024. In my review of FPL's responses to Staff's Fifth Set of Interrogatories, No. 144, Attachment 1, and to OPC's Fifteenth Set of Interrogatories No. 345, I was unable to identify any added lease revenue associated with the proposed 2025-2027 additions requested. If the properties that have not yet been acquired are allowed to be reflected in PHFU, some consideration for imputing added lease revenue would be justified.

Q. ARE YOU RECOMMENDIG AN ADJUSTMENT TO LEASE REVENUE?

A. Yes. As shown on Exhibit HWS-2, Schedule C-3, I am recommending limiting the reduction in lease revenue to a level of $1,684,000 in both 2026 and 2027.

Q. WHY ARE YOU RECOMMENDING A REDUCTION TO LEASE REVENUE WHEN YOU IDENTIFIED THE COMPANY'S FAILURE TO INCREASE LEASE REVENUE?

A. Unlike FPL, I am taking into consideration the impact associated with my recommendation to exclude certain properties from PHFU. As discussed earlier, I have recommended a reduction to rate base for various PHFU properties for various reasons. Based on a review of FPL's response to Staff's Fifth Set of Interrogatories, No. 144, I identified nine properties that are or may be reflected in my PHFU adjustment. Therefore, it is only appropriate to make a commensurate adjustment.

Q. WHAT SHOULD HAPPEN IF THE COMMISSION REJECTS YOUR RECOMMENED ADJUSTMENT TO PHFU?

A. If my recommendation is rejected by the Commission, the Commission should increase the imputation of lease revenue in a manner commensurate with the properties FPL has requested to be included in rate base. For example, as shown on Exhibit HWS-2, Schedule C-3 instead of reducing lease revenue beginning in 2025, the revenue should be increased by a comparable increase of PHFU of 13.17% in 2025, 21.33% in 2026, and another 3.91% in 2027. I emphasize that this would be a very poor substitute for the correct adjustment and would not even come close to aligning lease revenues with the cost customers bear through the return they are paying on the PHFU, as well as the associated property taxes.

PAYROLL

Q. WHAT HAVE YOU DETERMINED FROM YOUR REVIEW OF THE PAYROLL COSTS INCLUDED IN THE COMPANY'S BASE RATE REQUEST?

A. The Company's request includes $749,836,000 in 2026, and $775,925,000 in 2027 projected to be charged to O&M expense. For capital projects, the Company is requesting approval of $355,980,000 in 2026, and $353,554,000 of capitalized payroll in 2027. The FPL revenue request, according to Schedule C-35, assumes an average employee complement of 9,382 in 2026 and 9,427 in 2027. The history of payroll expensed and capitalized excluding other payroll and recovery clause payroll, along with the changes in the employee complement is detailed on Exhibit HWS-2, Schedule C-3.

Q. WHAT CONCERNS HAVE YOU IDENTIFIED WITH FPL'S PAYROLL REQUEST?

A. I have identified two primary concerns with the payroll request. The first concern is that despite a significant forecasted increase in capital project spending, the Company is reflecting a significant reduction to the percentage of payroll being capitalized. As summarized on Exhibit HWS-2, Schedule C-3, from 2021 to 2024, the percentage of payroll capitalized increased and the 2025 year to date capitalization percentage reflected an increase over the 2024 capitalization percentage. The forecasts for 2025 through 2027 reflected a significant decrease in capitalization, despite the forecasted increase in capital work when compared to the historical amount of capital work. Even if the capital work forecasted for 2025 through 2027 remained at historical levels, the percentage of payroll capitalized should remain the same. The decrease in capitalization and increase in the percentage in payroll charged to O&M is not appropriate. The Commission should be concerned that revenue requirements are not overstated by test year O&M being overstated and then between cases reduced by discretionary decrease in payroll O&M and commensurate build-up of rate base through commensurate increase in capitalized labor. This practice is contrary to proper rate regulation and can lead to double recovery of the same costs as discussed in further detail below.

Adding to the concern with the FPL's forecasted increase to O&M payroll in 2025-2027, is the fact that the Company assumed a reduction in the percentage of payroll charged to clause-recoverable work. This is a further concern because by reducing the clause-recoverable work capitalization percentage, it shifts the dollars to

base rate payroll. The reduction with clause payroll and capitalized payroll is not justified and inappropriately increases the O&M payroll costs to customers.

The second identified concern is with the Company's employee complement request. The request, according to Schedule C-35, assumes an employee complement of 9,277 in 2025, 9,382 in 2026, and 9,427 in 2027. The requested complements were confirmed in response to OPC's Sixth Set of Interrogatories, No. 124. That response also showed that in each of the most recent four-year periods of 2021-2024, the actual number of employees was significantly below the number of planned employees. This comparison of planned to actual is reflected on Exhibit HWS-2, Schedule C-3, Page 2, lines 15 and 16. This consistent historical trend strongly suggests that despite what the Company may have presented as planned, the actuals are and will be significantly lower.

These historical trends and averages are reflected on Exhibit HWS-2, Schedule C-3, Page 2 of 2. Historically, the employee complement has fluctuated. For example, after the 2021 rate settlement, the average employee complement was reduced by 424 positions. The average increased in 2023 by 188 positions followed by a reduction of 42 positions in 2024. Despite the unexplained plan to increase the employee complement to 9,277 in 2025, there was a further reduction of 42 positions as of March 2025. The forecasted increases for each of the years 2025-2027 are unsupported by historical actual-to-planned complements and by the Company's own filing.

Q. WHY DID YOU STATE THAT THE COMPANY HAS NOT SUPPORTED THE INCREASES IN ITS FILING?

A. The purpose of FPL Witness Jessica Buttress is ostensibly to present an overview of the gross payroll and benefit expenses and to demonstrate the reasonableness of FPL's forecasted payroll and benefit expenses. On page 8, she asserts that the Company reduced headcount since 2021 and was able to still provide safe and reliable service. On page 9, Witness Buttress states that the forecasted increase in 2026 and 2027 is approximately 150 employees over the 2025 headcount. What was not discussed was the fact that the average 2025 forecast is an increase of 165 over the actual 2024 average headcount and more importantly her testimony is devoid of an explanation why the increase of 315 employees was forecasted.

Q. DID WITNESS BUTTRESS CLEARLY EXPLAIN WHY THE EMPLOYEE COMPLEMENT INCREASES IN 2026 AND 2027 WERE REQUIRED?

A. No. The testimony obliquely implied that the increases were due primarily to the significant population growth and customer growth in Florida and the need for support as explained by FPL Witnesses Bores and Cohen. It was also claimed that the forecasted increase in headcount is largely driven by the need to invest in generation assets to be added between 2026 and 2029 to support purported new load growth as proposed by FPL Witness Whitley. The problem with this contention is that there is no discussion by any of the witnesses referenced addressing a claimed increase in employees for this period. I would add that I am further unaware of where the Company's witnesses have even addressed a specific need for an increase in headcount. The only reference to headcount is Witness Laney's Exhibit IL-2 at page 3, where it

notes that the budget process should evaluate current headcount, additions, reductions, and attrition. There is no evidence offered to demonstrate that this step occurred. However, as part of discovery, the Company was asked whether the efficiencies discussed in testimony that were attributed to employee reductions have since required any additions to the employee complement. The response to OPC's Sixth Set of Interrogatories, No. 155 stated that the solar plant and battery plant additions would require an addition of 24 positions in 2026 and again in 2027. There was no mention of whether positions could or would be addressed with contract labor.

Q. ISN'T IT POSSIBLE THAT THE COMBINATION OF CUSTOMER GROWTH AND CAPITAL INVESTMENT IN PLANT WOULD REQUIRE ADDITIONAL PERSONNEL?

A. It is possible, but based on FPL's demonstrated efficiency in operating, that number could be minimal, especially when one considers that the Company has reduced the employee complement even though growth and expanded investment has occurred in recent years. In fact, in deposition, FPL Witness DeBoer stated that in planning the nuclear cost, they will be maintaining the overall headcount and agreed the current headcount would remain flat.[27]

Q. WHAT HAVE YOU CONCLUDED WITH REGARD TO THE REQUESTED INCREASE IN EMPLOYEES REFLECTED IN THE FILING?

[27] Deposition of FPL Expert Witness Dan DeBoer on May 2, 2025, p. 99. (Pending errata).

A. Basically, the only specific justification for an increase in the employee complement is the result of my inquiry. Based on my decades of experience as a non-lawyer expert in Florida and other jurisdictions, the Company's filing in this regard fails to meet what I have observed as a minimal level of the burden proof Commissions impose to support an increase of 165 positions in 2025, an added increase of 105 positions in 2026, and another increase of 45 positions in 2027, which had it been justified would represent an overall increase of 315 positions above the 2024 average of 9,112. The required justification was absent. As of March 2025, the actual three-month average is 9,066, which is a reduction of 46 positions from the 2024 average. Factoring in the average actual reduction in 2025 of 46 positions from the 2024 average of 9,112, the Company's filing fails to support payroll for 361 positions as of March 2025.

Q. HAVE YOU IDENTIFIED A CONCERN WITH THE BUDGETING PROCESS IN RELATION TO YOUR CONCERN WITH THE COMPANY'S REQUEST TO ADD POSITIONS?

A. Yes. The Company's testimony fails to provide any specifics as to what new positions are required and why they are required. The filing requested a significant increase in compensation charged to O&M. In an attempt to evaluate the compensation and other costs in the filing, the Company was requested in OPC's Fifth Set of Interrogatories, No. 118 to provide a complete itemization of the O&M and Capital forecast for each business unit including assumptions utilized, historical trends utilized, calculations with formulas intact, the assignment of all business unit costs by FERC account, and inflation or other escalation factor utilized. The response provided was voluminous, but there was no information evident to determine who was responsible for the 10

attachments and multiple sub-attachments. Accordingly, the information was indeterminate and the manner in which it was provided made it difficult to assess the documents. In the case of compensation and benefits, FPL Witness Buttress did confirm that she was responsible for Attachment 4. In an attempt to gain an understanding, this witness was asked in deposition about the various sub-parts to attachment 4. The witness' responses provided under oath were frequently, "I don't know." The responses also included oblique and unhelpful references to the team creating the detail. The information provided does not tie into the MFRs.

Q. WHY IS PAYROLL CAPITALIZATION AN ISSUE?

A. Historically, the capitalization percentage for payroll has increased from 31.03% in 2021 to 40.5% in 2024 and year-to-date 2025 being 40.93%. This is a significant concern when rates are being set because the other factor to consider is the revenue requirement associated with the amount of payroll being expensed. The percentage of payroll expensed in 2021 was 67.33%, declining to 56.57% in 2024. The increase in capitalized payroll is consistent with the fluctuating but increasing capital expenditures and the amount of plant going into service over the same time frame. The concern for the forecasted periods 2025-2027 is that even with a significant increase in plant forecasted to go into service and the increase in forecasted capital expenditures (notwithstanding OPC's plant adjustment recommendations), the Company has reduced the percentage of payroll being capitalized and has in turn increased the percentage of payroll being expensed. This assumption by the Company is not consistent with the historical trend or with what would be a commonsense expectation when plant additions are increasing. There is no justification for a reduction to the

percentage of payroll being capitalized or assumed to be fixed at the same level for rates set going forward.

Q. WHAT WOULD BE THE CONSEQUENCES OF ACCEPTING THE COMPANY'S REQUEST RELATED TO PAYROLL CAPITALIZATON AS FILED?

A. Customers could pay twice for payroll dollars incurred by ignoring the historical results that as capital project costs increase, the percentage of payroll being capitalized has correspondingly increased. If rates are set using the Company requested amounts, customers would pay future (test year) rates based on the relatively higher revenue requirement associated with the O&M portion unless an adjustment to properly capitalize payroll dollars is made in the test year. When actual payroll is incurred during the period rates are in effect and if the capital portion is properly recorded, the higher actual cost would be capitalized, and when rates are subsequently reset, those same dollar amounts associated with the difference between test year capitalization and actual capitalization will be included in the plant costs a second time as part of the Company's subsequent request. If rates are set based on an unreasonably low amount of capitalized payroll in the test year and then between rate cases, actual results reflect increased capitalization of the same payroll dollars, shareholders receive a commensurate windfall, and customers overpay in rates when they pay a return on

those now capitalized amounts.[28]

Q. WHAT DO YOU RECOMMEND FOR PAYROLL EXPENSE IN THE RESPECTIVE TEST YEARS 2026 AND 2027?

A. Based on the 2024 O&M percentage of total payroll, the 2026 payroll expense request of $749.836 million should be reduced by $108.173 million. My adjustment is reflected on Exhibit HWS-2, Schedule C-3. The adjustment simply multiplies the requested total payroll times 56.57%, the 2024 actual percentage of O&M payroll expense, excluding incentive compensation. Applying the same 56.57% factor to the total requested payroll for 2026 and 2027 reduces the company's projection of payroll expense by $108.173 million and $120.387 million, respectively.

Q. WOULD YOUR RECOMMENDED REDUCTION TO PLANT BE INCONSISTENT WITH YOUR RECOMMENDATION TO REFLECT A HIGHER CAPITALIZTION RATE?

A. No. My recommendation to adjust plant is based on the actual average historical capital additions. Here, I am recommending the use of the actual 2024 capitalization rate, so the adjustments are consistent. More importantly, it was worth noting that the adjustment to plant is to reflect additions to plant based on historical actual balances

[28] This is consistent with the Commission's previous decisions on this point. See Order No. PSC-2021-0206-FOF-WS, pp.101-102, issued June 4, 2021, *In re: Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties, by Utilities, Inc. of Florida*. ("Our decision was based on the principal of avoiding double recovery. We have also previously approved this adjustment to capitalize labor associated with plant projects. As such, we hereby decrease salaries and wages expense by $61,245 for water and $353,675 for wastewater. A corresponding adjustment shall be made to decrease payroll tax expense by $4,685 for water and $27,056 for wastewater.") See also Order No. 2023-0388-FOF-GU at 90-93, issued December 27, 2023, in Docket No. 20230023-GU, *In re: Petition for rate increase by Peoples Gas System, Inc.* The Commission reduced undercapitalized O&M and ordered a study to be performed.

and the use of the historical capitalization rate for payroll is an "apples to apples" adjustment.

Q. WHAT IS YOUR RECOMMENDATION FOR THE POSITIONS BEING ADDED?

A. I am recommending that the O&M expense be reduced by a net $23,111,000 in 2026, and $23,086,000 in 2027. As discussed earlier, the Company has not provided any justification for the additions. My adjustment is based on the March 2025 three-month average of 9,066, and to that I added 24 positions in 2026 and another 24 in 2027 that were identified in the response to OPC's Sixth Set of Interrogatories, No. 155.

Q. WHY DID YOU STATE THE ADJUSTMENT TO EXCLUDE THE REQUESTED ADDITIONS IS NET?

A. The adjustment is net of the impact from making the adjustment for capitalization. If I removed the employees and did not net the adjustment, there would be a double count.

Q. WHAT IS THE TOTAL RECOMMENDED ADJUSTMENT TO 2026 AND 2027 PAYROLL O&M?

A. I am recommending that the O&M expense be reduced $129,285,000 ($125,830,000 on a jurisdictional basis) in 2026 and $143,473,000 ($139,589,000 on jurisdictional basis) in 2027.

INCENTIVE COMPENSATION

Q. HAVE YOU ANALYZED FPL'S REQUEST FOR INCENTIVE COMPENSATION FOR THE RESPECTIVE TEST YEARS?

A. Yes. My analysis was performed to the best of my ability based on the information supplied. FPL was requested to provide a summary of each plan for 2024 and projected for 2025-2027, the total incentive compensation cost, the amount excluded from base rates, and the amount included in base rates. The response to OPC's Eleventh Set of Interrogatories, No. 313 identified thirteen different incentive plans. The response indicates that eight of the plans do not include amounts in the 2026 and 2027 base rate forecast and one includes costs I consider *de minimis*. The remaining four plans reflect dollars in the projected test years 2026 and 2027 and are as follows:

- NextEra Energy, Inc. Amended and Restated Long Term Incentive Plan
- FPL Performance Dollar Long Term Incentive Program
- FPL and FPLES Commercial Sales Commission Plan FINAL, January 2023
- Energy Marketing and Trading Performance Incentive Compensation Program, June 2017

Q. WAS THE RESPONSE TO OPC'S ELEVENTH SET OF INTERROGATORIES, NO. 313 SUFFICIENT?

A. No. The response states that for the NextEra Energy, Inc. Amended and Restated Long Term Incentive Plan, the costs included in base rates are identified in OPC's First Set of Interrogatories, No. 24 and the amounts excluded are in MFR B-2 and C-3. The adjustment referenced is a single dollar amount and does not distinguish the amounts

associated with the three respective adjustments being made. Based on this response, and while it may present a bare minimum representation of what the Company is asking to be included in base rates, the single dollar amount is not evidence as to what the total costs and the amount excluded are for the long-term plan identified. After a review of the workpapers and supporting excel files provided in response to OPC's First Request of Production, No. 14, I was able to identify the adjustments made to different types of compensation, but it remains unclear what the specific types are. The description of the adjustments in the response were executive compensation and Non-Executive Performance Shares. The executive compensation consisted of three types of costs. The costs listed are "AMF Officer – RSA, PSA, NQSO," "AMF Incentive," and "AMF 50% non-officer." Clearly, these coded designations do not identify what specific incentive plan was adjusted. The adjustment on the referenced schedules reportedly excludes all executive incentive compensation, 50% of non-executive restricted stock and target performance share awards, and 100% of any non-executive expense above target for performance shares.

The response to OPC's Eleventh Set of Interrogatories, No. 313 indicated that the FPL Performance Dollar Long Term Incentive Program, where amounts were specifically identified as "O&M included in base rates," a capitalized portion excluded from base rates," and a total. The problem, though, is that this is a long-term plan, and it is not known whether the executive compensation adjustment the Company made excluded any of the costs associated with this plan, and it is not clear why the capitalized portion is said to be excluded from base rates when rate base is included in base rates.

The next plan is the FPL and FPLES Commercial Sales Commission Plan FINAL, January 2023. The information in response to OPC's Eleventh Set of Interrogatories, No. 313 suggests that an amount included in base rates is based on an amortization of the cumulative amount deferred. I do not question what FPL says is the amortization, but the other information supplied does not make mathematical sense. For example, the 2024 deferred amount is $3,154,958, the 2025 amount paid is $5,336,173, and the amount amortized in 2025 is $654,586, suggesting a cumulative balance in 2025 of $7,836,545 ($3,154,958 + $5,336,173 - $654,586). The 2025 cumulative balance as listed in the response is $7,931,259, so the math appears to be missing some information. I would also be concerned as to why, if the payment is for an amount earned over a future period, the payment was made in advance and why is it reflected as a deferral possibly included in rate base.

The final identified plan is the Energy Marketing and Trading Performance Incentive Compensation Program, June 2017. The response to OPC's Eleventh Set of Interrogatories, No. 313 states that the costs are inclusive of the costs in the response to OPC's Eleventh Set of Interrogatories, No. 328. That raises the question whether this plan is being referred to as the non-officer performance incentive plan or whether this plan's costs are included as a portion of the dollars identified as the non-officer performance incentive plan costs. There also is a concern as to whether any of the represented costs in the non-officer performance incentive plan were subject to the Company's adjustment made in the MFRs. The reason for raising that concern is because the response to OPC's Eleventh Set of Interrogatories, No. 328 specifically states the amounts are "per FPL total company per books *without* any FPSC adjustments." (Emphasis added.)

Q. PLEASE EXPLAIN WHAT THE COSTS ARE THAT ARE IDENTIFIED IN THE RESPONSE TO OPC'S ELEVENTH SET OF INTERROGATORIES, NO. 328.

A. The Company indicated in the response that the FPL total company per books without any FPSC adjustments for the 2026 projected test year included $118,914,471 of non-officer performance incentive compensation, of which $75,870,168 or 63.8% was expensed. The total 2027 projected test year included $124,039,324 of non-officer performance incentive compensation, of which $81,204,545 or 65.5% was expensed. On Exhibit HWS-2, Schedule C-5, I have summarized the historical costs from 2021-2024 along with the projected costs from 2025-2027 separated between Base O&M, Base Capital, Clause O&M and Clause Capital. While the response does indicate what costs are O&M and capital, because it states the amounts are presented without any FPSC adjustments, it is not evident whether the FPSC-directed executive compensation adjustment made by FPL to O&M and capital are applicable to the non-officer performance incentive compensation or whether is the amounts included in the response are what FPL is actually requesting to include in base rates.

Q. DID YOU EVER RECEIVE THE INFORMATION THAT WOULD ALLOW YOU TO IDENTIFY WHAT COST WAS ADJUSTED AND WHAT INCENTIVE COMPENSATION COSTS REMAIN IN THE COMPANY'S REQUEST?

A. On May 27, 2025, notice was received that a supplemental response was provided for OPC's First Set of Interrogatories, No. 24 ("Supplemental 24"). The attachment to the

Supplemental 24 response identified four incentive plans, the per book and O&M amounts, the respective adjustments made in the filing, including the executive compensation adjustment, and the adjusted jurisdictional O&M amounts included in the Company's request. Despite being a summary of what costs are before and after adjustments, the response unfortunately created some added concerns and confusion. The first plan listed is Officer Incentive Compensation. The problem with that is that, despite being asked for plan information in discovery, an Officer Incentive Compensation plan was not specifically identified or provided. The next plan was the Non-Officer Cash Annual Incentive Compensation plan. This plan, as discussed earlier, had cost information provided in response to OPC's Eleventh Set of Interrogatories, No. 328. The amounts in that response do not match the amounts in Supplemental 24. The third plan listed was the Non-Officer Cash Long Term Incentive Compensation plan, also known as the FPL Performance Dollar Long Term Incentive Program. The dollars identified in the original response to OPC's Eleventh Set of Interrogatories, No. 313 did match the amount in Supplemental 24, but the amount in the supplement to OPC's Eleventh Set of Interrogatories, No. 313 do not match. The last plan listed in Supplemental 24 was Non-Officer Stock-Based Incentive Compensation, and when compared to the response to OPC's First Set of Interrogatories, No. 24, the amounts again did not match. That said, I will rely on Supplemental 24 when making my recommendation.

Q. DID YOU IDENTIFY A CONCERN WITH THE COMPANY'S INCLUSION OF INCENTIVE COMPENSATION PLAN COSTS FOR THE REQUESTED TEST YEARS AND/OR THE COMPANY ADJUSTMENTS MADE TO EXCLUDE PORTIONS OF THE INCENTIVE COMPENSATION?

A. Yes. In the past, the Commission has excluded a portion of, or all of, the projected incentive compensation expense. The decision in the 2009 FPL rate case[29] first excluded executive and non-executive incentive compensation from an above target ratio to the target ratio. The order further excluded 100% of what was defined as target executive compensation and 50% of what was identified as target non-executive compensation. Also in the Florida Progress 2009 rate case the Commission disallowed all of the requested incentive compensation stating that, "[Progress Energy Florida] should pay the entire cost of incentive compensation, as its customers do not receive a significant benefit from it."[30] It is especially noteworthy that the decision was based on the lack of customers receiving a "significant benefit," instead of by application of a standard that it lacks "any benefit." There is a concern that the executive compensation adjustment made by the Company is not consistent with the referenced FPL order.

Q. WHAT IS THE ISSUE YOU HAVE WITH THE REQUESTED INCENTIVE COMPENSATION ADJUSTMENT THE COMPANY MADE?

A. In Docket No. 20210015-EI, the specifics of the calculation were not obvious, and the same issue existed in the current filing and with the discovery responses. The May 27,

[29] Order No. PSC-2010-0153-FOF-EI, issued March 17, 2010 in Docket No. 2008067-EI, at 147-150, *In re: Petition for increase in rates by Florida Power & Light Company*.
[30] Order No. PSC-2010-0131-FOF-EI, Docket Nos. 20090079-EI, 090144-El, 090145-EI, issued March 5, 2010, p. 115, *In re: Petition for increase in rates by Progress Energy Florida, Inc*.

2025, Supplement 24 clarified to some extent the identity of the costs excluded but the respective calculations remain an unknown. Absent the details of the calculation of the Company's adjustment for incentive compensation in the current rate case, a determination cannot be made whether the adjustment is consistent with the adjustment in Order No. PSC-2010-1031-FOF-EI. The total of the adjustments in Order No. PSC-2010-1031-FOF-EI excluded $48,452,854 of incentive compensation compared to the current adjustments of $58,049,183 in 2026 and $61,365,476 in 2027. The concern I have is that 15 years have passed since the 2010 order was issued, and incentive costs have increased significantly. Absent the actual calculation details with an explanation of the calculation, the Company adjustment may be inconsistent with that order and overly conservative.

Q. PLEASE IDENTIFY ANY OTHER ISSUES YOU HAVE WITH THE INCENTIVE COMPENSATION COSTS, PLANS, OR THE ASSUMPTION THAT COSTS ARE APPROPRIATE.

A. The first issue is that the Company was unable to explain how the pool of dollars to be distributed was determined. The explanations always refer to goals and achievements but not to how the amount of dollars in the pool were calculated. It is evident from the plan that the distribution is based on goals and achievement, but it is not evident how the pool of dollars is determined. It is worth noting that according to the Florida Power & Light Company Leader Compensation Manual provided in response to OPC's First Request for Production of Documents, No. 22, the payment of incentive compensation is discretionary and could be discontinued at any time.

Second, adding to the concern with the forecasted amounts is the fact that the Company proposes charging O&M expenses using a lessor percentage than what is being charged historically to base payroll O&M expenses. This suggests that incentive compensation does not follow base payroll, despite the fact that the payout of incentive compensation is related to an employee's base pay. The concern here that the allocation to capital does not follow payroll is compounded by the troubling phenomenon noted elsewhere in my testimony when the Company ignores the historical capitalization trend.

Third, according to the response to OPC's Eighth Set of Interrogatories, No. 231, from 2021 through 2024, 96.7% or more of eligible employees received an incentive compensation payment. This raises a concern as to whether there really is an incentive created for employees to perform above the day-to-day normal operational requirements and expectations. If my perception is accurate, it would be inconsistent with the very foundation underlying the existence of incentive compensation plans where the plan is designed to put compensation at risk and create an incentive to achieve goals that will require employees to improve operations. With such a perceived high-performance level of 96.7% receiving incentive payments, the question arises as to why such a significant rate request is needed and why there is an alleged need to hire over 300 new employees.

Fourth, the Company's argument that incentive compensation is required to attract and retain employees in the utility industry is not supported. The term incentive compensation is a misnomer that has evolved over time to support collecting revenues from customers to pay extra compensation at the discretion of the Company. In all the years of my reviewing rate requests that included this argument by every company, I

have not seen any study that supports the claim that extra payments are being paid to incent employees' performance. Instead – as is the case here – incentive compensation has just evolved into nothing more than supplemental pay for virtually everyone. Finally, and most importantly, I do not believe that the goals really provide an incentive for improvement.

Q. WHAT DO YOU MEAN THE TERM INCENTIVE COMPENSATION IS A MISNOMER FOR DISCRETIONARY PAY?

A. Years ago in utility regulation, the issues raised with compensation revolved around the prudence of the annual forecasted increases or the level of pay of certain highly compensated employees. Subsequently, ratemaking challenges evolved to address the payment of discretionary bonuses paid to a select group of employees as added compensation. That transitioned into challenges to the payment of incentive compensation to top level employees. Again, there was a concern with the payment being discretionary and/or a means to pay a select group of employees added compensation. More recently, the phenomenon of incentive compensation was made available to most employees, if not all of the employees of a company. This is the background that brings us to the circumstances of this case.

Q. THE COMPANY CLAIMS THE INCENTIVE COMPENSATION IS PART OF A COMPENSATION PACKAGE THAT IS REQUIRED TO ATTRACT AND RETAIN A COMPETENT WORKFORCE. WHY DO YOU STATE THE CLAIM IS NOT SUPPORTED?

A. As discussed earlier, I have not seen any study that supports this claim. Instead, the Company claims that their position is supported by compensation surveys and that the compensation paid to its employees falls within a range that is reasonable. The surveys do support the fact that other companies within and without the utility industry pay some form of incentive pay. The surveys do not differ significantly from vendor to vendor and after many years of review, I found they are a waste of my time to review because over time the conclusions were the same and the level of confidentiality seemed to restrict access more and more. The worst part about the surveys is the cost customers bear for these surveys when they are just tools for companies to justify the increased compensation paid to their employees. In evaluating compensation included in the base rates of a utility, there may be some merit to evaluating base pay but not incentive compensation since there is not an apples-to-apples comparison of the different corporate plans. Specifically, the surveys referred to do not have comparable goals that truly incent employees to perform at a level over and above that upon which the employees' base compensation is determined.

Numerous jurisdictions, where the same compensation surveys are utilized, have excluded some or all of incentive compensation, as was the case in Florida in 2010 - 2011. In some cases, the costs are split in the regulators' decision, based on the conclusion that both shareholders and customers benefit, while in some cases the regulator excluded all the cost after determining that the goals are not sufficient, the benefit is clearly for shareholders, or a combination thereof.

Q. IS THERE ANY INDICATION THAT SOME ADDED PERFORMANCE IS REQUIRED BY EMPLOYEES IN ORDER TO RECEIVE THE INCENTIVE PAYMENTS?

A. No. In my 45-plus years of analyzing bonus and incentive compensation costs and plans, the performance metrics are key and the absence of a requirement for improvement is a common problem. Essentially, it is a given that the Company's payment will be made, indicating that this is really nothing more than supplemental pay.

Q. IS IT YOUR OPINION THAT FPL'S GOALS ARE NOT SUFFICIENT ENOUGH TO CREATE AN INCENTIVE FOR IMPROVEMENT?

A. Yes. OPC's First Set of Interrogatories No. 22 requested a summary of goals and achievements for the years 2020-2024. The review of 2021-2024 did note that after achieving the three service reliability goals in 2021, the goals set for 2022 were slightly lower than the 2021 goals, but the new goals were not near what the achievement was in 2021. In 2023, two of the three service reliability goals were similarly not set based on the 2022 achievement. In 2024, the goals remained the same as 2023 despite achievement that was 200% of target. This fact should be a signal that the so-called exclusion of costs in the filing above target is skewed since the incentive costs increased over the amount that was paid in 2024. Three of the goals for each year 2021-2023 are clearly subjective as the goal is described as an "aggressive goal." In 2024, one of the aggressive goals was changed to top decile performance and, ironically, that goal was not achieved in 2024.

A specific goal for O&M expense was not fully achieved in 2021 and so the goal for what is expensed was increased in 2022. In 2022, the Company achieved the goal but instead of providing an incentive for 2023, the goal remained at the 2022 level. It is also worth noting the O&M cost goal is adjustable. Similarly, the Capital expenditure goals are not truly set as an incentive. The goals set for each year were below what the Company was forecasting in each of those years according to the response to OPC's Eighth Set of Interrogatories, No. 222. This fact should be taken into consideration if the alternative approach trending adjustment to projected plant in service is considered by the Commission.

Other notable items were the 2021 goals inclusion of "Successful completion of the base rate proceeding." The actual achievement was also interesting as is indicated "fair outcome for customers and 25% shareholders." This clearly indicates shareholders benefit from incentive compensation.

Q. WHY IS ESTABLISHING AN INCENTIVE COMPENSATION POOL OF DOLLARS A PRIMARY CONCERN?

A. The establishment of an incentive compensation pool of dollars is critical as that is what will be paid out as an expense to be recovered from customers. Without any indication whether the pool is set to reduce net income to fall within the allowed earnings range, it should raise concerns for regulators. In response to inquiries as to how the pool is established, the Company simply states that there is not a trigger mechanism. Instead, it is linked to the achievement of goals. Absent some clear explanation as to how the pool of dollars is calculated and justification for that level of dollars, the Commission has no means of determining that a payout of bonus

compensation is just and reasonable, let alone earned. The Company's continued reference to achievement of goals is merely a smokescreen to blur any idea as to how that amount is determined. The fact is that the various goals serve as a means for the distribution of a discretionary pool of dollars and is not for establishing the pool of funds to be distributed. After receipt of Supplement 24, and as noted earlier, OPC did not receive information on the Officer Incentive Compensation plan. Accordingly, I must assume that plan does not provide detail on the calculation of the incentive pool.

Q. HAS THE COMPANY JUSTIFIED THE INCLUSION OF THE INCENTIVE COMPENSATION REQUESTED IN THE CURRENT FILING?

A. Absolutely not. The Company's attempt at justification is similar to other utilities who provide unsupported claims that incentive compensation is part of a compensation package required to attract and retain competent employees. The fact that the goals are not ratcheted up after being achieved is indicative that the compensation is more of a guaranteed payout year after year than pay that is truly at risk. The fact that it is not known how the amount of the pool is determined is strong evidence of this since its derivation is not tied to increased performance through elevated goals.

Q. ARE THERE ANY OTHER CONCERNS WITH THE INCENTIVE COMPENSATION INCLUDED IN THE COMPANY'S REQUEST?

A. Yes. Besides not knowing how the amount is determined, what the respective Company adjustments were, and what amounts are actually included in the request, I am also concerned that some portion of affiliate charges include incentive compensation which is in turn included in the Company's request. The response to OPC's Eleventh Set of

Interrogatories, No. 302 states that affiliate incentive compensation is not reflected as incentive compensation on FPL books. The response to OPC's First Set of Interrogatories, No. 92 provided six attachments of affiliate charges to FPL. In reviewing the costs in Attachment 5: 2024 Direct Charges from affiliated entities to FPL, I was able to identify that $6,588,039 were labeled incentive compensation. What is included in the affiliate incentive compensation plans as goals and achievements is not known and what generated the payouts is not known so these costs are clearly questionable. The concern is heightened since the incentive in that detail is 18% of the $36,281,358 of payroll charged by affiliates to FPL. There is no evidence that this amount of incentive compensation was adjusted out before the costs were invoiced to FPL and included in the filing. This is a cost that could be considered for adjustment because of the lack of detail, but I am not recommending one at this time. I believe that the Commission should make further inquiries and satisfy itself that no affiliate charges are being charged to customers in violation of its policies.

Q. ARE YOU RECOMMENDING AN ADJUSTMENT FOR INCENTIVE COMPENSATION BASED ON THE INFORMATION CURRENTLY AVAILABLE?

A. Yes. Consistent with the decision in Docket Nos. 20090079-EI, 20090144-EI, and 20090l45-El, in Order No. PSC-2010-0131-FOF-El, where the Commission disallowed all of the requested incentive compensation stating that "[Progress Energy Florida] should pay the entire cost of incentive compensation, as its customers do not receive a significant benefit from it," I am recommending that all of the FPL incentive compensation be disallowed. The FPL goals are not sufficiently challenging to require

improvement in operations, some goals appear to be subjective, the Company has failed to explain how the pool for the various plans are developed, and the Company failed to provide the plans and the goals for 2025 let alone 2026 and 2027. If the goals are not available, it is not possible to determine if the goals require an incentive for improvement in 2026 and 2027. I am recommending jurisdictional-basis reductions of the projected plans expense of $87,478,000 in 2026 and $93,063,000 in 2027.

Q. HOW DID YOU DETERMINE YOUR ADJUSTMENT?

A. I excluded 100% of the projected expense as reflected in Supplemental 24 for the Non-Officer Cash Annual Plan, Non-Officer Cash Long-Term Plan, and the Non-Officer Stock-Based Plan because the goals do not generate an incentive for improvement, the costs are discretionary, and there are no known and measurable goals for the forecast years.

Q. WHAT IF THE COMMSSION CONCLUDES THAT BASED ON FPL's PAST PRECEDENT, SOME INCENTIVE EXISTS FOR ALLOWING SOME COSTS?

A. If the Commission is inclined to ignore the fact that the costs cannot be known and measurable, it should consider the most recent performance and the Company's failure to make goals more challenging. Another consideration the Commission should factor into their decision is the fact that beyond the benefit to shareholders for any supposed extra performance, if actual future performance is below expectations, shareholders are held harmless because the delta of the lower payment than the amount of incentive compensation included in base rates will flow through to shareholders. Allowing any incentive in base rates is a win-win for shareholders. As an alternative, I would

recommend excluding 100% of long-term costs and stock-based costs and at least 50% of the Non-Officer Cash Annual plan in recognition of the fact that shareholders are the primary beneficiary of any improvements in operations that produce savings and performance over and above that which is expected as part of the employee's employment commitment and customers may receive some benefit. Past precedent coupled with the projected nature of the FPL filing requires the exclusion of 100% of the non-officer performance incentive compensation costs but a split of the cost may provide some incentive to make the plan truly an incentive plan.

EMPLOYEE BENEFIT EXPENSE

Q. ARE THERE ANY CONCERNS THAT YOU HAVE WITH EMPLOYEE BENEFITS FORECASTED FOR THE YEARS 2026 AND 2027?

A. Yes. The filing on MFR Schedule C-6 reflects Pensions & Benefits charged to, or projected to be charged to, account 926 for the years 2020-2027. The amounts for the years 2020-2024 reflect actual and budgeted numbers. Actual expense ranged from a low of $25,443,000 in 2023 to a high of $57,185,000 in 2022. The average for the five years is $39,604,000. As shown on Exhibit HWS-2, Schedule C-5, in three of the five years, actual expense was below the budgeted amounts. Essentially, costs do fluctuate from year to year and an assumption that costs will increase is not supported by history. The forecasted expenses as reflected in account 926 are $37,365,000 in 2025, $44,559,000 in 2026, and $49,000,000 in 2027 in the MFR Schedule C-6. The forecasted decrease in 2025 was followed by increases of 19.25% in 2026 and 9.97% in 2027. Given the lack of supporting documentation for payroll costs there is a concern the increases may not be supported.

Q. WERE YOU ABLE TO IDENTIFY WHAT CONTRIBUTED TO THE INCREASE IN EMPLOYEE BENEFITS EXPENSE?

A. Yes, to some extent. The 2024 costs were an anomaly compared to earlier years and the increase there was primarily impacted by an increase in medical costs, a significant decrease in the negative pension credit, and an increase in payroll taxes. The increases in 2026 and 2027 over the 2024 expense are primarily related to an increase in medical and 401k costs. These increases are most likely materially influenced by the Company's unrealistic requested increase in employees.

Q. ARE YOU TAKING ISSUE WITH EITHER OF THE COSTS DRIVING THE INCREASES IN BENEFITS?

A. No, at this time I have not identified specific issues beyond the fact the increases which are undoubtedly related to the requested increases in employees.

Q. ARE YOU RECOMMENDING AN ADJUSTMENT TO EMPLOYEE BENEFITS?

A. Yes. As shown on Exhibit HWS-2, Schedule C-6, Page 1 of 2, I am recommending a reduction to the projected expenses in the amount of $12,491,000 ($12,106,000 million on jurisdictional basis) to employee benefit expense in 2026, and $14,467,000 million ($14,029,000 million on jurisdictional basis) in 2027. The adjustment is a straightforward flowthrough of my recommended payroll adjustment based on the percentage of benefit expense to payroll expense as reflected in the filing. The adjustment is based on the O&M employee benefits expense as reflected in MFR

Schedule C-4 for O&M, excluding clause amounts, and further adjusted for Company adjustments reflected in MFR Schedule C-3.

GENERATION MAINTENANCE

Q. DID YOU REVIEW THE FORECASTED GENERATION MAINTENANCE COSTS?

A. Yes. Budgeted and actual cost information for non-nuclear and nuclear generation maintenance for 2020 through 2024 along with forecasted cost for 2025 through 2029 was provided in response to OPC's First Set of Interrogatories, No. 55 and in a corrected response. The details provided included costs by plant and explanations for historical variances between budgeted and actual.

Q. WHAT DID YOU DETERMINE FROM YOUR REVIEW?

A. The Company historically performs the required generation maintenance at a cost below what is forecast. As shown on Exhibit HWS-2, Schedule C-12, in each of the years 2020-2024, actual maintenance for both non-nuclear and nuclear maintenance was significantly below budget. Performance-wise, this reflects a high level of efficiency within FPL's operations. However, from a budgeting perspective, it is problematic. Based on the historical budget-to-actual results, there is a high probability that the forecasted costs reflected in the Company's request are overstated.

Q. WHY IS THE COMPARISON OF HISTORICAL BUDGET-TO-ACTUAL A PROPER MEASUREMENT OF WHETHER THE FORECASTED COSTS ARE OVERSTATED?

A. In my experience, the trend of historical budget-to-actual results provides a good benchmark for determining whether future cost estimates can be relied on for setting rates. The Commission utilizes benchmarking by applying escalation to historical costs to evaluate the reasonableness of costs going forward. While a good practice in theory, that methodology runs the risk of ignoring, in part, efficiencies that arise over time and the improvements in quality. In fact, the Company acknowledged in response to OPC's Eleventh Set of Interrogatories No. 314 that historical costs and estimates were used in developing the proposed costs for 2025-2027. The response added that, in addition to historical cost and estimates, other relevant inputs are applied.

Q. DID YOU REVIEW ANY OF THE INPUTS THE COMPANY UTILIZED IN PREPARING FORECASTED COSTS?

A. Yes. The Company was requested to provide O&M and Capital forecast for each business unit, including, but not limited to, all assumptions utilized, historical trends utilized, calculations with formulas intact, the assignment of all business unit costs by FERC account, and inflation or other escalation factor utilized.[31] The response included numerous documents but there is nothing linking the information to specific costs or witnesses, so interpreting it was cumbersome. During depositions, OPC attempts to get details on what the documents were and how to link them to costs in the MFR were not

[31] OPCs Fifth Set of Interrogatories, No. 118

successful. In fact, in some cases, when asked about certain cost information, the subject matter witnesses could not explain the development of the information.

Q. HAVE YOU IDENTIFIED AN ISSUE WITH THE COMPANY'S FORECAST OF MAINTENANCE TO BE PERFORMED?

A. I am not taking issue with any specific maintenance costs or activities, but I have noted that historically, FPL's budgeted costs have exceeded actual costs. In my experience over more than four decades of reviewing the budgeting of costs, I have found that contingencies are included when budgeted. This concept may be appropriate from a management perspective because it allows for meeting goals by being below budget and in some cases may provide some cushion if some unforeseen costs occur. The question, though, is whether any such cushion in FPL's budgeting is excessive and unjustified. As shown on Exhibit HWS-2, Schedule C-12, the variances fluctuate each year so if an average is applied to the current forecast, there still is some cushion in the forecast to account for that possible unforeseen cost if one occurs. Allowing an excessive forecast that does not factor in historical variances would lead to unreasonable rates, especially in a time when customer affordability concerns are heightened. The forecasted planned maintenance for generation requires an adjustment for the reasons I have detailed.

Q. WHAT ARE YOU RECOMMENDING AS AN ADJUSTMENT TO THE REQUESTED GENERATION MAINTENANCE FORECASTED FOR 2026 AND 2027?

A, My recommendation is a reduction of non-nuclear maintenance expense of $4,809,000 in 2026 and $4,867,000 in 2027. I am recommending a reduction of nuclear generation expense of $6,592,000 in 2026 and $5,349,000 in 2027. The combined reductions are $11,400,000 ($10,927,000 on jurisdictional basis) in 2026 and $10,217,000 ($9,902,000 on jurisdictional basis) in 2027. These reductions are based on the actual five-year average budget-to-actual variances of 21.82% and 10.54% for non-nuclear and nuclear generation, respectively. I would note that the non-nuclear (favorable) variance year-to-date February 2025 was 43.66%. Nuclear year-to-date for 2025 was not provided.

Q. PLEASE EXPLAIN WHY SCHEDULE C-12 INCLUDES A PAGE 3 THAT IS NOT REFLECTED IN YOUR ADJUSTMENT.

A. As part of the analysis associated with OPC witness Dauphinais, the revenue requirement calculation he relied on included various other costs and one of the costs was O&M expense. The costs on Schedule C-12, Page 3 are what was identified as costs associated with the 2026 and 2027 solar plant requested by FPL. Since OPC witness Dauphinais has recommended the plants not be included in rates, the associated expense should also be excluded. However, because the costs could include maintenance and other O&M costs, I have not excluded them out of concern with a double count. Granted, while some cost could be excluded, I am not making an adjustment absent a more sufficient level of detail.

TRANSMISSION MAINTENANCE COSTS

Q. HAVE YOU IDENTIFIED CONCERNS WITH TRANSMISSION MAINTENANCE BASED ON A COMPARISON OF HISTORICAL BUDGETED COST TO ACTUAL COST?

A. Yes. The comparison is shown on Exhibit HWS-2, Schedule C-13. Similar to generation maintenance, the Company had favorable budget variances every year during 2020-2024 as the actual costs were below the budgets. The transmission variances, like with generation, fluctuated from one year to the next. Again, I am recommending the use of the five-year average variance percentage in recommending a reduction to the planned transmission maintenance. This is not taking issue with performing the planned maintenance but recognizing that historically, the Company's budgeting has unreasonably overstated the costs forecasted.

Q, WHAT ADJUSTMENTS ARE YOU RECOMMENDING FOR 2026 AND 2027 TRANSMISSION MAINTENANCE COSTS?

A. The forecasted transmission maintenance costs should be reduced by $11,528,000 ($10,566,000 on jurisdictional basis) in 2026 and $13,805,000 ($13,379,000 on jurisdictional basis) in 2027.

Q. WHY DID YOU USE A FIVE-YEAR AVERAGE WHEN EARLIER YOU AVOIDED USING FIVE YEARS BECAUSE OF THE GULF POWER TRANSITION?

A. I could have used the three-year average, but my use of the five-year average results in a more conservative adjustment. On line 8 Exhibit HWS-2, Schedule C-13, I show a favorable three-year average of 12.18%, which is greater than the five-year average of 11.16%.

PLANT DANIEL

Q. PLEASE IDENTIFY THE ADJUSTMENTS TO AMORTIZATION AND OPERATING EXPENSES THAT YOU STATED ARE ASSOCIATED WITH THE PLANT DANIEL REGULATORY ASSET APPROVAL.

A. On Exhibit HWS-2, Schedule B-6, Page 3, I have identified three adjustments that are required. The first adjustment is an increase to amortization expense of $3,104,000 in 2026 and 2027 ($3,014,000 in 2026 on jurisdictional basis and $3,015,000 in 2027 on a jurisdictional basis). This amortization is based on the approved write-off of the regulatory asset over 10 years. The second adjustment is a reduction to Other Operation & Maintenance expense of $5,457,000 ($5,287,000 on jurisdictional basis) in 2026 and a reduction of $5,342,000 ($5,177,000 on jurisdictional basis) in 2027. The amounts are based on the testimony of Company witness Liz Fuentes and Exhibit LF-6. The third adjustment is a reduction to Taxes Other Than Income of $2,789,000 ($2,735,000 on jurisdictional basis) in both 2026 and 2027. Adjustments two and three are based on the testimony of Company witness Liz Fuentes and Exhibit LF-6.

SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ("SERP")

Q. HAS THE COMPANY REQUESTED RECOVERY OF SERP?

A. Yes. Based on the response to OPC's First Set of Interrogatories, No. 25, the Company is including $3,587,546 in 2026 and $3,590,238 in 2027, for recovery of SERP costs in base rates.

Q. WHAT IS SERP?

A. SERP is a non-qualified deferred compensation plan offered to a company's key employees, typically high-ranking officials such as CEOs, CFOs, and other executives. Unlike qualified retirement plans (such as a 401(k)), SERP contributions are not tax-deductible when made by the employer. However, employers generally will receive a tax deduction for SERP contributions when the benefits become taxable to the executive. While the company does not get an immediate tax benefit for contributing to a SERP, it can deduct the contributions later when the executive receives the benefits. This treatment is available as a special way of compensating select employees.

Q. IS THE COST A LEGITIMATE EXPENSE FOR INCLUSION IN BASE RATES?

A. No. The costs for SERP are over and above the allowable normal retirement plan contributions provided for all employees. This is an added cost that is excessive compensation and should not be the responsibility of customers. If shareholders believe the costs are appropriate, then they should be responsible for the costs.

Q. WHAT ARE YOU RECOMMENDING FOR TREATMENT OF SERP COSTS?

A. I am recommending that O&M expense be reduced $3,587,546 ($3,472,000 on jurisdictional basis) in 2026 and $3,590,238 ($3,475,000 on jurisdictional basis) in 2027.

INSURANCE

Q. HAVE YOU REVIEWED THE COMPANY'S INSURANCE COST REQUEST?

A. Yes. My analysis included a review of historical costs and compared that to the forecasted costs. My analysis is contained on Exhibit HWS-2, Schedule C-7, and it shows property insurance costs fluctuated from year to year while liability insurance costs increased from 2021 to 2023 but declined in 2024. Despite this historical trend, FPL is forecasting an unprecedented increase of 56% for property insurance and 67% for liability insurance for the Prior Year 2025. The 2026 increase for property and liability is a comparatively modest 6% over 2025. The 2027 increase for property and liability is a comparative modest 3% and 6%, respectively, over 2026. It is interesting that the 2028 property insurance forecast is a decrease from 2027.[32] Clearly, the aggressive 2025 forecasted increases are impacting the 2026 and 2027 forecasted costs.

Q. WHAT IS DRIVING THE SIGNIFICANT INCREASE IN INSURANCE COSTS?

A. The increase in property insurance is driven by the significant decrease of $8 million in insurance refunds. The increase in liability insurance is an 82.8% increase in what

[32] Corrected Response to OPC's First Set of Interrogatories, No. 43.

is labeled as "Liability Insurance – Other." The single year increase exceeds the increase over the three years 2022-2024 compared to 2021 costs.

Q HAS THE COMPANY PROVIDED EVIDENCE THAT WOULD SUPPORT SUCH A LARGE INCREASE IN COSTS?

A. No. The response to OPC's Eleventh Set of Interrogatories, No. 308 stated the following:

> Distributions in general are impacted by portfolio losses and the mutuals investment results (i.e. market/stock volatility) and amounts can vary significantly each year. For this reason, prior year results are not indicative of future results. For example, in 2022, NEIL experienced an investment loss which reduced the distribution paid in 2023 to $8.9MM. In 2023, above average market performance led to a higher distribution amount paid in 2024 of ~$18.3 MM. In 2024, wildfire losses are expected to significantly reduce the distribution paid in 2025 versus the amount paid in 2024. Lastly, the forecasted amounts in 2026 through 2027 reflect normal market returns.

The corrected response provided on May 21, 2025, stated the same except that it deleted "paid in 2025 versus the amount paid in 2024. Lastly, the forecasted amounts in 2026 through 2027 reflect normal market returns." This response is evidence that the refund fluctuates from year to year and provides no evidence that a significant decrease can be expected to occur. Additionally, the request in part a asked "[h]ow the projected Property Insurance - Nuclear Distribution Refund (PSL and PTN) was determined and why it's significantly less than historical," and both the original and the corrected response only provided the simple explanation that the "*distributions vary year to year*,

primarily based on industry losses and the performance of investment portfolio," and that the distribution is "approved by the Board of Directors at *year-end."* (Emphases added.) The response then added, "[p]lease see Attachment 1 for the sensitivity analysis used to estimate the 2025 through 2027 NEIL distributions." This attachment included two tabs. The first tab indicated the distributions for 2024 to 2026 are estimated to be $225 million each year. This is based on an estimated range of $160 million to $290 million. It further noted the 2023 distribution approved for 2023 to be paid in 2024 was $300 million compared to the 2024 estimate that would be paid in 2025 in the amount of $225 million. Assuming the estimate is accurate, the 25% reduction would put the 2025 refund at $13.702 million (($15.008M + $3.261M) *.75) and that exceeds the $10 million ($8.215M + $1.785M) estimated by FPL. Clearly, the amount of refund is not known at this time and history is something that needs to be considered in conjunction with the estimates provided.

Part c of OPC's Eleventh Set of Interrogatories, No. 308 asked how the Liability Insurance – Other was determined. The response stated the premiums were determined through discussions with the Company's insurance broker. A vague reference to "discussions" is not supporting documentation for the increase of 82.8% reflected in 2025, and no documentation of those discussions was provided to prove what was relied on by the Company. The 2025 increase of 82.8% exceeds the 2026 and 2027 increases of 6.2% and 6.5%, respectively. It is very concerning that the Prior Year escalation is increased significantly for premiums based on "discussions" without any supporting documentation while the forecasted test years' escalations return to a more reasonable level. The problem is that the interim increase flows through to the cost in the years rates are being set for.

Part d asked how the Liability Insurance - Nuclear Refund (PSL and PTN) (3) was determined. The response stated: "actual distributions *vary year to year*, primarily based on industry losses and the performance of investment portfolio." (Emphasis added.) It added that the distributions are projected through discussions between FPL's insurance broker and American Nuclear Insurers, and guidance on future distributions is provided by Marsh every three years. A document identified as a refund calculator tool provided as an attachment to the initial response identified estimates for the years 2021 to 2025 and was dated 7/27/2021. The corrected response provided the refund calculator tool for the years 2022 to 2027 dated 4/28/2022. The updated document increased the estimated refunds for 2023 and 2024, but what is concerning is why the earlier dated document is relied on as opposed to a more current document. Curiously, the response stated the guidance is provided every three years, but the documents provided in the initial response and the corrected response suggest otherwise. The information supplied by FPL does not provide sufficient support for the estimated refunds forecasted by FPL.

Q. WITH THE CONCERNS YOU HAVE IDENTIFIED, WHAT ADJUSTMENT ARE YOU RECOMMENDING?

A. On Exhibit HWS-2, Schedule C-7, I am recommending a reduction to property insurance premium cost of $3,702,000 in each year, 2026 and 2027. I have accepted the Company's forecasted premiums amounts and adjusted the refunds based on Attachment No. 1 of 3 Amended, Tab 1 of 2 in response to OPC's Eleventh Set of Interrogatories, No. 308. As discussed earlier, this document suggests the refund would

be 75% of what the March 2024 refund was. Using that information, I multiplied the 2024 refund by 75%.

It is recommended that the liability insurance premium cost be reduced by $10,475,000 in 2026 and $11,156,000 in 2027. The only adjustments I made to the Company's forecasted amounts were that, instead of increasing the 2024 Liability Insurance – Other by 82.8% as the Company did, I increased the 2024 premium by the 21.66% (the three-year average for this insurance) for 2025 and applied the same 6.2% increase applied by the Company to determine the 2026 premium. For 2027, I used the Company increase of 6.5% and applied that to my calculated 2026 premium.

My collective recommended insurance reductions are $14,176,000 ($13,642,000 jurisdictional) in 2026, and $14,467,000 ($14,029,000 jurisdictional) in 2027.

INJURIES AND DAMAGES

Q. DID YOU IDENTIFY ANY CONCERNS WITH THE COMPANY'S REQUEST FOR INJURIES AND DAMAGES?

A. Yes. The Company states in MFR Schedule B-21 that the projected reserve balance is based on historical averages. On Exhibit HWS-2, Schedule C-8, I have summarized the annual expense for the years 2021-2024. The costs fluctuate year to year and the average is $20,469,000. The Company is forecasting an expense of $18,562,000 in 2025, $49,331,000 in 2026, and $24,450,000 in 2027.

Q. WHAT IS THE REASON FOR THE SIGNIFICANT INCREASE IN 2026?

A. The MFR Schedule B-21 for 2026 states the accrual in 2026 includes $24.9 million of deferred expenses incremental to FPL's current approved accrual of $15.3 million. Including a write-off of dollars deferred in a prior year as an expense in the forecasted years is troublesome because that proposed recovery would essentially be retroactive rate making and would provide the Company with a significant reduction in risk while ignoring the potential for over recovery.

Q. PLEASE EXPLAIN YOUR CONCERNS.

A. The use of reserves is a method for establishing an estimated cost within a specific year so that the accounting standard of matching revenue and expenses can be applied. The reserve is the best estimate at a specific point in time for a cost associated with an event. For example, during a year when an event occurred, an injury and/or damage liability for the Company is expected. Generally, it is not known at the time what the potential liability will be, so an accrual is made to estimate that cost by crediting the reserve and debiting expense. Similarly, based on history other injuries and/or damages will occur and while claims have not been made during the year, the Company may be obligated to compensate an injured party so an accrual is made on the assumption a claim will be made and paid. The key factor is the expense in a specific year that represents a cost to that year. The $24.9 million in question is not a 2026 cost but a cost for a prior period and should not be included in 2026. Allowing recovery of costs associated with an event from a prior year would be the equivalent of retroactive ratemaking. The other issue is the Company has an approved accrual of $15.3 million a year for rate case recovery. That means the Company will reflect an expense of $15.3 million whether

the expense is more or less until such time rates are revised. What appears to be the case here is that the Company had an event where the costs exceeded the annual accrual, so the associated cost for that event was deferred by the Company for recovery in a future rate proceeding. If the Company incurs a cost that is not included in rates, they have the option of filing a rate request if it is significant enough to justify a request. The Company's request here is one-sided and ignores the limitations of risk that has been afforded them in the establishment of the reserve and accrual process. The request is further one-sided because in the event the injury and damage liability in a year covered by the accrual is less than what the accrual is, it would be unusual to see the Company recording a deferred credit for the over recovery. It should also be noted that the Company had the RSAM available to protect it from impacting its earnings so if the cost impacted the return for the year, the Company could have theoretically accounted for that cost by means of the RSAM like it did in 2017 when the RSAM was used to charge an unexpected $1.1 billion hurricane to income and still stay above an 11% achieved ROE. Finally, the request by the Company is not supported by any testimony of which I am aware. FPL Witnesses Laney and Fuentes in Exhibit IL-1 and Exhibit LF-1, respectively, claimed to be the sole sponsor for MFR Schedule B-21 yet neither addressed the significant adjustment to expense in their testimony. Similarly, MFR Schedule B-19, Miscellaneous Deferred Debit is co-sponsored by Witnesses Laney and Fuentes where the deferral is reflected and adjusted out, yet there is no testimony explaining what the deferred debit was and why it should be charged against the reserve. Adding to the concern with the reserve and expense treatment is that the Company witnesses responsible for the reserve did not discuss why the current reserve accrual of $15.3 million should be increased to $21.2 million as reflected on MFR

Schedule B-21. The burden of proof to support recovery of costs requested is the responsibility of the Company in its direct case filing, and the Company has clearly not even attempted to provide justification for the expenses in 2025 and 2026. It is not appropriate to add costs over and above what would be considered normal or that are subject to approval for an annual accrual without identifying the special request in testimony.

Q. WHAT ARE YOU RECOMMENDING WITH RESPECT TO THE EXPENSE IN 2025 AND 2026 AND THE ANNUAL ACCRUAL?

A. On Exhibit HWS-2, Schedule C-8, I am recommending the annual accrual be increased from $15,300,000 to $17,949,000 based on the historical average on which the Company claims it relies. I am recommending an annual claims expense of $2,521,000 which is less than the $3,240,000 requested by the Company. This annual expense reduces the Company's 2026 and 2027 requests by $28,862,000 ($27,773,000 jurisdictional) and $3,981,000 ($3,858,000 jurisdictional), respectively.

DIRECTORS & OFFICERS LIABILITY INSURANCE

Q. IS THE COMPANY REQUESTING DIRECTORS & OFFICERS' LIABILITY INSURANCE?

A. Yes. The responses to OPC's First Set of Interrogatories, No. 44 identified Directors & Officers' Liability Insurance ("D&O" or "DOL") actual expense for the years 2022-2024 and the forecast years 2025-2029. The amount requested is (BEGIN CONFIDENTIAL) $4,819,983 in 2026 and $5,169,297 in 2027. (END CONFIDENTIAL) The history of this cost is summarized on Exhibit HWS-2, Schedule

C-9. The cost requested is very concerning since it increased by 23.58% in 2024 and is forecasted to increase by 25.81% in 2025, 17.11% in 2026, and 7.24% in 2027.

Q. IS D&O INSURANCE APPROPRIATE FOR RECOVERY FROM CUSTOMERS?

A. No. D&O insurance is designed to protect directors and officers from decisions they make that, if determined to be bad decisions or decisions of a questionable nature, will result in some form of litigation. In my experience, the only litigation claims made necessitating this coverage are made by shareholders. I am not aware of any time where this phenomenon has not involved shareholder litigants. What is typically argued by companies is that customers benefit from the Company having D&O insurance and they need to maintain the insurance to attract and retain board members and officers. This standard argument ignores the fact that customers are not filing suit against the board and officers, and that it is the owners of the company initiating the suit and the resulting cost. In my opinion, the risk premium included in the allowed return on equity is, in part, designed to cover this cost.

Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO D&O INSURANCE EXPENSE?

A. I recommend that the entire cost of (BEGIN CONFIDENTIAL) $4,819,983 ($4,638,000 jurisdictional) in 2026 and $5,169,297 ($5,010,000 jurisdictional) in 2027 (END CONFIDENTIAL) be excluded from rates since this cost provides no benefit to customers.

Q. HAS RECOVERY OF D&O INSURANCE BEEN ADDRESSED IN PREVIOUS RATE CASES IN FLORIDA?

A. Yes. I addressed this issue in Docket No. 20090079-EI. In the Progress Energy Florida ("PEF") case, the Commission allowed PEF to place one half the cost of DOL insurance in that single test year's expenses while noting that other jurisdictions have made an adjustment for DOL insurance, and that the Commission had disallowed DOL insurance in wastewater cases.[33]

Q. SINCE THE COMMISSION DISALLOWED HALF THE COST IN THE PROGRESS ENERGY FLORIDA DOCKET, WHY ARE YOU RECOMMENDING A TOTAL DISALLOWANCE IN THIS CASE?

A. First, I note that the Commission adjustments and Company adjustments in the filing do not reflect the removal of D&O insurance by the Company, so they have ignored the past precedent. I am recommending to the Commission that there be a complete disallowance or -- at the very least -- an equal sharing as previously ordered because the cost associated with DOL insurance benefits shareholders first and foremost. As explained earlier, the benefit of DOL insurance is the protection shareholders receive from directors' and officers' imprudent decision making. The benefit of this insurance clearly inures primarily to shareholders; some of whom typically are the parties initiating any suit against the directors and officers. Another issue is customers shouldn't have to pay for insurance to cover FPL officers and directors when the shareholder is NextEra, the parent company.

[33] Order No. PSC-2010-0131-FOF-EI, Docket Nos. 20090079-EI, issued March 5, 2010, p. 9, *In re: Petition for increase in rates by Progress Energy Florida, Inc.*

RATE CASE EXPENSE

Q. WHAT HAS THE COMPANY INCLUDED IN RATE CASE EXPENSE FOR THIS RATE CASE?

A. According to Company MFR Schedule C-2, FPL is requesting $1,257,000 of amortization for each of the years 2026 and 2027.

Q. DID THE COMPANY EXPLAIN WHY IT HAS INCLUDED UNAMORTIZED RATE CASE EXPENSE IN RATE BASE?

A. Yes, the Company stated:

> In addition, FPL is requesting that the unamortized balance remain in rate base in the 2026 Projected Test Year and 2027 Projected Test Year as currently forecasted in order to avoid an implicit disallowance of reasonable and necessary costs required by the Company to present its evidence, respond to discovery, and litigate this case. FPL's proposed multi-year rate plan reduces the amount of rate case expenses FPL would otherwise incur for multiple, back-to-back base rate case proceedings. Full recovery of necessary rate case expenses is appropriate but will not occur unless FPL is afforded the opportunity to earn a return on the unamortized balance of those expenses.[34]

Q. HAS THE COMMISSION PREVIOUSLY DISALLOWED THE INCLUSION OF UNAMORTIZED RATE CASE EXPENSE IN RATES?

A. Yes. The Commission has repeatedly disallowed the inclusion of unamortized rate case expense, for example:

[34] Direct Testimony of Liz Fuentes, p. 11.

…

> [W]e have a long-standing practice in electric and gas rate cases of excluding unamortized rate case expense from working capital, as demonstrated in a number of prior cases. The rationale for this position is that ratepayers and shareholders should share the cost of a rate case; i.e., the cost of the rate case would be included in O&M expense, but the unamortized portion would be removed from working capital. This practice underscores the belief that customers should not be required to pay a return on funds spent to increase their rates. For the foregoing reasons, we find that the unamortized rate case expense of $2,450,000 shall be removed from working capital consistent with our long standing practice.[35] (Emphasis added.) (citations omitted)

Q. ARE THERE CONCERNS WITH THE AMOUNT REQUESTED?

A. Yes. Pursuant to FPL MFR Schedule C-10, the requested test year costs of $5,029,000 are to be amortized over four years. According to the response to OPC First Request for Production of Documents, No. 14, the cost consists of $4,405,000 for outside consultants' costs and $624,000 of costs identified as "various." The amount of costs appears excessive based on my years of reviewing costs. For example, the $500,000 included for the test year dismantlement study and $550,000 for the depreciation study are significant. The regulatory cost of $426,000 is more than twice that of the previous case. The $500,000 of cost for return on equity testimony is significantly more expensive compared to the $295,00 in 2021. It is also notable that the depreciation study in the previous docket was $288,000 compared to the $550,000 in this case.

[35] PSC Order No. PSC-12-0179-F0F-EI, Docket No. 20110138-EI, issued April 3, 2012, p. 30-31, *In re: Petition for increase in rates by Gulf power Company*.

Q. WHAT ARE YOU RECOMMENDING?

A. I am recommending the entire cost of the case be excluded reducing the annual expense by $1,257,000. The working capital allowance would then be reduced $4,400,000 in 2026 and $3,143,000 in 2027.

Q. WHY SHOULD ALL THE COSTS BE EXCLUDED FROM RECOVERY WHEN THE COMMISSION ONLY DISALLOWED RATE BASE TREATMENT OF THE DEFERRED COST?

A. The purpose of the filing is to increase rates so shareholders can earn a reasonable return. The primary beneficiary of this rate case is shareholders, and they should be responsible for the cost. Additionally, the results of OPC's analysis demonstrate that FPL is not entitled to any rate increase for the year 2026. These two elements of the case, as filed, further indicate that customers should not pay for the litigation costs of an unnecessary, inappropriate filing.

UNCOLLECTIBLE EXPENSE

Q. ARE YOU RECOMMENDING AN ADJUSTMENT TO FPL'S UNCOLLECTIBLE FACTOR?

A. Yes. FPL is proposing an uncollectible rate of 0.124% in 2026 and 0.122% in 2027. The projected rates applied to the adjusted projected gross revenues result in a requested bad debt expense of $19,311,000 in 2026, and $19,230,000 in 2027. On Exhibit HWS-2, Schedule C-11, I have reflected the actual net bad debt factor by year from 2021-2024. On lines 5 and 6 of my schedule, I have calculated the four-year average for 2021-2024 and the three-year average for 2022-2024. The 2022-2024 rate

was computed to exclude any effect of the transition due to the merger with Gulf Power Company. This Commission has a practice of establishing bad debt expense level on a three-year average.[36] I applied the 0.110% to the as-filed, adjusted projected gross revenue, and that results in a reduction to expense of $2,121,000 in 2026, and $1,915,000 in 2027. With the OPC recommended increase to the level of revenue forecasted in the years 2026 and 2027, a second adjustment increasing expense of $146,000 in 2026, and $166,000 in 2027 should be made.

PAYROLL TAX EXPENSE

Q. WILL YOUR RECOMMENDED ADJUSTMENT TO PAYROLL IMPACT PAYROLL TAX EXPENSE?

A. Yes. On Exhibit HWS-2, Schedule C-6, I have calculated a reduction to projected payroll tax expenses of $9,157,000 ($8,875,000 jurisdictional) in 2026, and $9,710,000 ($9,416,000 jurisdictional) in 2027. The adjustment is a simple flowthrough of my recommended payroll adjustment and incentive compensation adjustment. I determined the effective payroll tax expense rate in each of the respective years 2026 and 2027 by dividing the test year payroll tax expense on line 10 by the total of O&M payroll costs expensed on line 7 in the respective test years. I then applied the effective rate to the recommended total adjustment to payroll expense as shown on line 14.

[36] See Order No. PSC-11-0199-PAA-WU, Docket 20100149-WU, issued April 22, 2011, p. 8, *In re: Application for increase in water rates in Lee County by Ni Florida, Inc.*

DEPRECIATION EXPENSE

Q. PLEASE EXPLAIN HOW YOU REFLECTED OPC WITNESS WILLIAM DUNKEL'S REVISIONS TO DEPRECIATION RATES?

A. OPC Witness William Dunkel provided me his revised depreciation rates for the different types of historical and projected production plant and energy storage balances. On HWS Exhibit-2, Schedule C-14, Page 4 of 4, I summarized the plant information from Mr. Dunkel's recommendation. For each category, an overall average rate was calculated. The average rates were then applied to the 13-month average for the respective plant categories as reflected in FPL's MFR Schedule B-7. The respective calculations are reflected on Exhibit HWS-2, Pages 2-3 of 4. The calculated result reduces projected depreciation expense by $166,990,000 in 2026, and by $176,920,0000 in 2027. The adjustments on jurisdictional basis are $164,501,000 in 2026, and $174,336,000 in 2027.

Q. HOW DOES THE ADJUSTMENT IMPACT RATE BASE?

A. On Exhibit HWS-2, Schedule C-14, Page 1 of 4, the respective adjustments to accumulated depreciation are reflected on line 14. Projected accumulated depreciation is reduced $82,251,000 in 2026, and $251,669,000 in 2027, on a jurisdictional basis. The 2026 adjustment includes 50% of the $164,501,000 expense adjustment for 2026. The 2027 adjustment is the $165,501,000 expense adjustment for 2026 plus 50% of the $174,336,000 2027 expense adjustment. These percentages are consistent with the forecasted plant adjustment recommended above.

Q. ARE THERE OTHER ADJUSTMENTS TO DEPRECIATION EXPENSE BEYOND THE PLANT ADJUSTMENTS DISCUSSED EARLIER?

A. Yes. Based on OPC witness Dauphinais' recommended plant adjustment, depreciation on the solar plant recommended for disallowance will need to be excluded. As shown on Exhibit HWS-2, Schedule B-2, projected depreciation expense should be reduced $34,493,000 ($33.087 million jurisdictional) in 2026, and $68,869,000 (66.079 million jurisdictional) in 2027. The change to accumulated depreciation is reflected on Exhibit HWS-2, Schedule B-2, Page 1 of 3. Projected accumulated depreciation is reduced $17,421,000 ($16.711 million jurisdictional) in 2026, and $69,102,000 ($66.303 million jurisdictional) in 2027.

PROPERTY TAXES

Q. IS THERE AN ISSUE WITH THE FORECASTED PROPERTY TAXES AS REFLECTED IN THE FILING?

A. Yes. Property taxes in 2024 were $807,452,000, and the forecasted taxes are $933,972,000 for 2026, and $1,053,060,000 for 2027. The response to OPC's First Set of Interrogatories, No. 77 provided the taxes paid and the taxable value for the years 2021-2024, and the projected taxable values for 2025-2027. The issue that is most obvious is the fact that the effective tax rate has consistently decreased from 2022 to 2024, yet FPL has used the 2024 effective tax rate assuming further reductions are not possible. It would be inappropriate to ignore the historical trend and the distinct possibility the effective rate will continue to decline.

Another factor to consider is FPL has indicated that in some cases it is allowed a 4% discount for paying the taxes early.[37] I am not making a specific adjustment for the 4%, but I am relying on that discount to continue to drive the effective rate downward.

Q. IS THERE ANY OTHER REASON WHY YOU BELIEVE THE TAX RATE COULD CONTINUE TO DECLINE?

A. Taxpayers can appeal their taxable value and seek tax abatements. A Company as large as FPL has that ability. In fact, the response to OPC First Request for Production No. 43 includes a project planning document for the proposed Milton Center indicating tax abatements are planned and the tax rate for (BEGIN CONFIDENTIAL) Santa Rosa County (a rate of 1.21%) will be less than current tax rate in Escambia County (a rate of 1.77%) (END CONFIDENTIAL).

Q. WHAT ARE YOU RECOMMENDING FOR PROPERTY TAX EXPENSE?

A. Two adjustments are required. The first adjustment is to reflect the property tax rate based on the 2024 effective tax rate continuing to decline. This adjustment, as shown in Exhibit HWS-2, Schedule C-16 line 18, is based on an effective rate of 1.57% applied to the forecasted taxable value according to FPL, resulting in a reduction of $10,964,000 in 2026 and $12,511,000 in 2027.

Second, as shown on Exhibit HWS-2, Schedule C-16, Lines 6 and 7, are adjustments to reflect my recommended adjustment to plant and plant held for future use. Applying the forecasted effective tax rate to the ratioed plant adjustment reduces

[37] FPL Response to OPC's First Set of Interrogatories, No. 77.

projected property taxes $21,099,000 in 2026, and $34,573,000 in 2027. Since I have already reflected an adjustment to property tax for Plant Daniel, I am reducing the respective adjustments $2,665,000 in 2026 and $2,811,000 in 2027. The net property taxes adjustment related to plant adjustments is $18,434,000 in 2026 and $31,763,000 in 2027 as shown in line 13.

The combined adjustment to property tax expense would be $29,397,000 in 2026 ($28,249,000 jurisdictional), and $44,274,000 in 2027 ($42,577,000 jurisdictional) as shown on Lines 19 and 21of Exhibit HWS-2, Schedule C-16.

Q. WHAT IS THE RATIOED PLANT ADJUSTMENT TO WHICH YOU REFERRED?

A. The tax rate is applied to a taxable value. The taxable value is generally less than the actual cost of plant. If I had made an adjustment based on the plant value, the adjustment would have been overstated. As shown on line 4 of Exhibit HWS-2, Schedule 16 I calculated a ratio based on the projected taxable value in relation to total plant. Applying that ratio to the plant adjustments results in an estimated taxable value to which the effective rate can be applied.

DISMANTLEMENT EXPENSE

Q. PLEASE EXPLAIN YOUR UNDERSTANDING OF FPL's ADJUSTMENT TO DISMANTLEMENT EXPENSE?

A. The jurisdictional adjustments increased expense by $57,102,000 in 2026, and by $57,116,000 in 2027. Both adjustments are based on a change of $59,556,196, which is the adjustment identified by FPL Witness Ned Allis on his Exhibit NWA-2, Page 10

of 115. The change is all treated as a base rate change. The study by Witness Allis recommends an annual accrual of $106,426,201 which is $58,745,742 higher than the current accrual of $47,680,539. Witness Allis then added $810,454 associated with the Environmental Cost Recovery Clause to the $58,745,742 to arrive at the base rate adjustment of $59,556,196.

Q. WHAT ADJUSTMENT IS OPC RECOMMENDING TO THE DISMANTLEMENT ACCRUAL AMORTIZATION?

A. OPC witness William Dunkel analyzed the Company's request for increasing its amortization expense for dismantlement and is recommending that the projected annual expense of $106,426,282 be reduced to $51,999,577. As shown on Exhibit HWS-2, Schedule C-15, I have reflected that adjustment. In addition, the adjustment removes the impact of the ECRC $810,454 adjustment FPL witness Allis added to his calculated dismantlement adjustment. The total adjustment is a reduction of $55,237,000 or a jurisdictional adjustment of $52,961,000 in 2026, and $52,974,000 in 2027 as reflected on Line 14 of Exhibit HWS-2, Schedule C-15.

Q. WHAT ADJUSTMENT ARE YOU PROPOSING TO ACCUMULATED DEPRECIATION RELATED TO THE ADJUSTMENTS TO THE DISMANTLEMENT STUDY?

A. Accumulated depreciation should be reduced by $26,481,000, in 2026 and $79,448,000 in 2027 on a jurisdictional basis as shown on Exhibit HWS Exhibit 2, Schedule B-2.

DUES

Q. IS THE COMPANY REQUESTING RECOVERY OF DUES?

A. Yes. The dues consist of non-industry dues and industry dues. Most companies may pay various dues to gain access to relevant information associated with the operations of their companies. Some dues are paid to promote economic development within the community or state and some dues are to promote the business within the community. Most dues are a discretionary cost of business. Contractors, hair salons, accounting and legal firms, and other businesses within the community compete for customers by advertising and by paying dues of one sort or another. The competition for customers is a driving force for advertising and paying dues in the hope that the company can make a profit. FPL is a regulated utility operating in a monopoly where there is no real competition, and, unlike the businesses that have to compete for customers to survive, FPL has a profit margin established to give an opportunity to a reasonable return that competitive businesses do not have. While companies that compete for business can say the cost associated with promotional and economic development dues are reasonable and prudent, an investor-owned utility cannot make the same claim.

NON-INDUSTRY DUES

Q. WHAT HAS THE COMPANY INCLUDED FOR NON-INDUSTRY MEMBERSHIP DUES IN THE 2026 AND 2027 PROJECTED TEST YEARS?

A. The Company has included projected test year cost of $333,966 in 2026 and $324,282 in 2027 for non-industry dues. However, the Company states that these amounts do not reflect adjustments for economic development costs or amounts allocated to FPL's

affiliates.[38] This common caveat is evasive since the purpose of the question is to determine what FPL is asking customers to pay in the form of non-industry dues. If the Company believes the allocation of costs is relevant, the information should be supplied when asked.

Q. WHAT AMOUNT DID THE COMPANY REMOVE FOR ECONOMIC DEVELOPMENT EXPENSES IN ITS FILING?

A. The Company removed $448,000 and $441,000 from the 2026 and 2027 projected test years, respectively for economic development expenses.[39] This schedule does not indicate what amounts were specifically removed from non-industry dues, industry dues or both.

Q. PLEASE DESCRIBE THE ORGANIZATIONS INCLUDED IN NON-INDUSTRY DUES.

A. The Company provided a list of over 100 non-industry organizations which it has categorized into four groups: chambers of commerce, economic development organizations, homebuilder and manufacture organizations, and league of cities organizations plus the classifications of "Corporate" and "N/A". The NA classification was for organizations where the charges were incorrectly recorded above the line.[40] The response did provide the identification of organizations for the year 2024 but not for the projected test years despite a request for that information. This is relevant

[38] OPC's First Set of Interrogatories, No. 35a.
[39] MFR Schedules C-2 and C-3.
[40] OPC's Twelfth Set of Interrogatories, No. 333.

because the amounts in the projected test years are a single number with no identity. In reviewing the 2024 listing and assuming it applies to the forecasted test years 2026 and 2027, I have classified the organization into three categories for simplification purposes. The categories are Chamber of Commerce, Economic Development and Other.

Q. ARE RATEPAYERS THE PRIMARY BENEFICIARIES OF SUCH MEMBERSHIPS?

A. No. Memberships in such organizations are primarily image-enhancing and, as such, benefit primarily the Company and its shareholders. As discussed earlier, the cost for dues associated with economic development are not considered reasonable and prudent because FPL has a designated service territory and does not have to solicit business.

Q. DID THE COMPANY CLAIM THAT RATEPAYERS BENEFIT FROM NON-INDUSTRY DUES MEMBERSHIPS?

A. Yes. The Company stated the following[41]:

> **Chamber of Commerce (A)**: FPL's expenditures to these organizations relate to economic development activities, which support better employment opportunities, stronger local economies, and assistance with research and marketing activities for local economic development efforts. FPL's collaboration with these chambers of commerce across FPL's service area provides support for business expansion and recruitment which benefits FPL's customers.

[41] OPC's Twelfth Set of Interrogatories, No. 333.

Economic Development Organization (B): FPL's involvement in economic development organizations supports better employment opportunities and stronger local economies through business development and recruitment, including the design of strategic plans for economic development activities. Theses [sic] collaborations support businesses expansion and recruitment which benefits FPL's residential and business customers.

Homebuilder and Manufacturer Organizations (C): FPL's involvement in homebuilder and manufacturer organizations supports economic development activities, to support business and industry development or recruitment. These collaborations aid essential economic development project coordination before and during the construction process, which benefits FPL's business and residential customers.

League of Cities Organizations (D): FPL customers see significant benefits from the company's involvement in League of Cities organizations. The collaboration promotes economic development through business and industry development and recruitment and the design of strategic plans for economic development activities. Furthermore, the collaboration improves communication during storm response efforts and allows FPL to educate local governments on energy conservation and beneficial programs.

Clearly, the three categories other than chambers of commerce are all economic development costs as represented by FPL.

Q. SHOULD RATEPAYERS BE RESPONSIBLE FOR THESE COSTS?

A. No. Ratepayers should not be responsible for these memberships that are not necessary for the provision of utility service.

Q. WHAT IS YOUR RECOMMENDED ADJUSTMENT?

A. As the Company and its shareholders are the primary beneficiaries of this expense, and such memberships are not necessary for the provision of utility service, recovery of all non-industry memberships costs should be disallowed. I recommend the removal of all non-industry dues in both of the projected test years including the dues classified as corporate. The benefit of corporate dues as listed by the Company is redundant to the industry dues. Non-industry dues should be reduced $333,966 ($324,000 jurisdictional) in 2026 and $324,282 ($314,000 jurisdictional) in 2027.

INDUSTRY DUES

Q. WHAT COSTS HAS THE COMPANY INCLUDED FOR INDUSTRY DUES IN THE PROJECTED TEST YEARS?

A. The Company has included $26,507,000 ($24,469,000 jurisdictional) in 2026 and $26,505,000 ($24,562,000 jurisdictional) in 2027.[42] The Company excluded certain industry dues pursuant to prior Commission precedent of $53,000 in both of the projected test years.[43] The Company also removed economic development expenses of $448,000 in the 2026 projected test year and $441,000 in the 2027 projected test year.[44] As stated above, this schedule does not indicate what amounts were specifically

[42] MFR Schedule C-15.
[43] MFR Schedule C-2, C-3, Note 11.
[44] MFR Schedule C-2, C-3.

removed from non-industry dues, industry dues, or both. The economic development adjustment is 5% of total economic development and is not specific to dues.

Q. WHAT ARE YOUR CONCERNS WITH THIS EXPENSE?

A. The first concern with the forecasted years is the Company has acknowledged that the 2024 costs above the line were overstated because FPL incorrectly charged $170,000 of lobbying costs above the line. Overall, the concern is that the Company has not removed all costs for grants, donations, activities outside the U.S., and lobbying for all the organizations. In addition, full recovery of some of these dues from ratepayers does not appear to be appropriate. The appearance of these costs above the line also calls into question the rigor with which FPL records costs which should be recorded below the line. This is especially troubling due to FPL's use of the RSAM since 2013. As noted by OPC witness Timothy Devlin, the Company has used billions of dollars of ratepayer-provided depreciation expense to offset expenses in order to achieve above-the-midpoint reported ROEs. During this 12-year period, if costs that should have been recorded below the line have been recorded above the line, then those costs will end up being passed on to current and future customers in the form of the higher rate base necessitated by the restoration of the accumulated depreciation reserve after the RSAM-related Reserve Amounts have been charged to income. I recommend that the Commission investigate this further and determine if between rate cases, the Company allowed the RSAM to absorb below-the-line costs for ratepayer recovery contrary to Commission policy.

Q. HAS THE COMPANY REMOVED LOBBYING FROM ITS REQUEST?

A. According to the Company:

> …FPL does not charge or plan to charge customers for lobbying expenses. As required by the FERC Title 18 CFR 101 - Uniform System of Accounts, FPL records all lobbying expenses to FERC account 426.4, Expenditures for Certain Civic, Political, and Related Activities. This FERC account is a below-the-line account and, therefore, is not included in FPL's cost of service. Generally, invoices from external organizations for dues and/or memberships indicate the portion related or allocated to lobbying activities, if any. FPL reviews the applicable invoices from these organizations, as well as the nature of the services provided, and utilizes unique master data in its accounting system (*i.e.*, work breakdown structures or WBS and/or Business Area) to record any lobbying expenses below-the-line, ensuring the expenses are not included in rates charged to customers.
>
> As noted in FPL's response to FEL's Second Set of Interrogatories, No. 48, after the year-end close for calendar year 2024, FPL determined that three vendor invoices indicated a portion of industry association dues for 2024 totaling $170 thousand were related to lobbying activities and were inadvertently not recorded as below-the-line lobbying expenses. As a result, a correcting entry to move the $170 thousand to below-the-line expenses was recorded in March 2025. This was noted on page 2 of MFR C-15 for the 2024 Historical Year. Additionally, as reflected on page 2 of MFR C-15 for the 2026 and 2027 Projected Test Years, FPL identified $24 thousand of lobbying expenses that were incorrectly reflected in FPL's cost of service for 2026 and

> 2027. FPL will reflect adjustments to 2026 and 2027 in FPL's Notice of Identified Adjustments to be filed at a later time in this docket. The individuals that recorded these invoices incorrectly have been notified and refresher training for invoice processors and approvers will be conducted annually to ensure compliance of FPL policy related to recording of lobbying expenses.[45]

While the Company has removed some lobbying costs from its request, my concern is that not enough has been removed. There also is a concern that some costs are redundant like the multiple Human Resource vendors and the best practices vendors. There is also a concern that to the extent the information and/or participation in the different organizations is in reality for economic development. I question whether the Company's employees fully utilize the information that supposedly is available. I also have a concern in this regard related to the potential RSAM absorption of below-the-line costs in the past transferring of these costs above the line through rate base recovery.

Q. HOW HAVE YOU DETERMINED SUCH COSTS REMAIN IN THE FILING?

A. I reviewed information for the industry associations included in the projected test years including discovery responses, Form 990s, Return of Organization Exempt from Income Tax, and other publicly available information. Based on this review, I recommend additional adjustments to industry dues. Some of these vendors' Form 990s indicated they provide grants and have lobbying yet according to the response to OPC's Twelfth Set of Interrogatories No334, only six of the vendors had costs recorded below the line. Clearly, the costs being charged to customers are not totally reasonable and

[45] FEL's Third Set of Interrogatories No. 60.

prudent. It is interesting to note that in each of the years 2026 and 2027, dues only accounted for $500,000 of the total cost to which the 5% adjustment was applied.[46]

Q. WHAT ADJUSTMENT ARE YOU PROPOSING FOR INDUSTRY DUES?

A. The Company adjustment for economic development is based on a total cost inclusive of marketing, labor, administrative cost, websites, dues, a symposium, but mostly economic development "activities." While a significant portion of the dues is considered questionable as to reasonableness and prudence, I am not recommending an adjustment to any of the specific vendors dues. Instead, since the Company has clarified the economic development costs adjustment applies to the dues expense, I am recommending that the economic service cost serving as the basis for the 5% economic development factor be increased to 50%. As discussed earlier, FPL does not operate in a competitive environment as it has a designated service territory. If economic development is considered necessary for FPL, then the cost of that should be shared equally between customers and shareholder. If development improves the business base, then shareholders will benefit. Consistent with the Company's cost basis for its adjustment, an additional adjustment of $4,159,000 ($4,030,000 jurisdictional) in 2026 and $4,095,000 ($3,970,000 jurisdictional) in 2027 is required. I am also recommending that any such costs that have been recorded above the line and absorbed into rate base through the RSAM should be investigated further by the Commission.

[46] Company response to OPC's First Request For Production of Documents, No. 14.

INCOME TAXES

Q. WHAT ADJUSTMENT ARE YOU RECOMMENDING TO INCOME TAX EXPENSE?

A. On Exhibit HWS-2, Schedule C-18, I have increased projected income tax expense $184,356,000 associated with the $727,385,000 increase in projected operating income in 2026. Projected income taxes increased $204,391,000 in 2027.

VII. CAPITAL STRUCTURE

Q. DO YOU HAVE ANY ADJUSTMENTS TO FPL'S PROPOSED CAPITAL STRUCTURE?

A. Since OPC Witness Lawton accepted the proposed capital structure for purposes of his analysis, I do not reflect any adjustments to the capital structure. The capital structure as reflected in Exhibit HWS-2, Schedule D has been adjusted for the reconciliation of rate base to capital structure factoring in Citizens' recommended adjustments. Below, I reflect the proper interest synchronization adjustment necessitated by the reconciliation of projected rate base and projected capital structure.

INTEREST SYNCHRONIZATION

Q. PLEASE EXPLAIN THE INTEREST SYNCHRONIZATION ADJUSTMENT.

A. Rate base changes occur based on forecasted plant and other rate base components, and OPC has recommended changes to those forecasted amounts. Associated with the changes in rate base, the amount of estimated interest for tax purposes changes. That change, along with changes in the interest rate for financing rate base, impacts income taxes. As shown on Exhibit HWS-2, Schedule C-19, my recommended reduction to

rate base results adjusts OPC Witness Daniel Lawton's capital structure increasing the interest deduction. Factoring in the Company adjustment for interest synchronization, the result is an increase to income tax expense of $90,307,000 ($86.311 million jurisdictional) in 2026, and $106,601,000 ($99.452 million jurisdictional) in 2027.

VIII. OTHER ISSUES

STORM RESERVE

Q. WHY IS THE STORM RESERVE BEING ADDRESSED BY FPL IN THIS BASE RATE PROCEEDING?

A. FPL Witness Scott R. Bores explains how the storm cost recovery mechanism included in FPL's settlement agreements and approved by the Commission mitigates some risk, but FPL's exposure remains significant. When asked if the proposed storm cost recovery framework eliminates storm recovery risk, his response was "No." His explanation to the contradiction was that the framework does not eliminate the risks borne by investors related to storm losses because the Company continues to bear the risk of cost disallowances for decisions made in real-time, but later reviewed by opposing parties, often many months after the incremental debt costs are incurred.[47] Witness Bores then explains the history of how FPL agreed to a storm reserve in the amount of $150 million, which was increased to $220 million through the use of carry-over RSAM as part of the prior settlement. The witness then details how the reserve has been entirely depleted and restored multiple times claiming the size of this reserve is insufficient to fund the storm restoration costs that FPL has routinely experienced by

[47] FPL Witness Bores testimony, p. 50-52.

reference to restoration cost of a single major hurricane such as Ian, of approximately $1 billion, or the back-to-back hurricanes Debby, Helene and Milton, which also amounted to approximately $1.2 billion in incremental costs in 2024.[48]

Q. IS FPL SEEKING TO INCREASE THE STORM RESERVE IN BASE RATES?

A. No. FPL does not seek to replenish its storm reserve through base rates, so it has not included any additional costs in its revenue requirement request. Instead, FPL is proposing the continuation of the storm cost recovery mechanism and is proposing to increase the reserve to $300 million, an increase of $80 million to the $220 million reserve level agreed to during the 2021 Rate Settlement period. Ironically, FPL refers to the 36% increase to the proposed storm reserve as being modest.[49]

Q. SHOULD THE COMPANY BE ALLOWED TO INCREASE THE STORM RESERVE FROM $220,000,000 TO $300,000,000?

A. No. I do agree that, if it is otherwise legal to implement the storm cost recovery mechanism in the absence of a settlement agreement, the current framework can work well and should be continued, but I do not believe that there is a necessity to increase the reserve. The Company claims that there are risks if the reserve is not increased, but that claim is disingenuous when you apply the Company's standard of comparisons to other companies. In some jurisdictions, companies don't have the luxury of a mechanism that allows for recovery of storm costs outside of a rate proceeding. Even in jurisdictions where storm mechanisms do exist, the mechanics and the reserve

[48] FPL Witness Bores testimony, p. 44.
[49] FPL Witness Bores testimony, p. 51.

amount are not as generous. The Company may argue that other companies do not have the storms that FPL does. But that argument ignores the ice storms of the north and the frequency of tornadoes in the Midwest. The mechanism with the current reserve level is more than adequate, especially considering that recovery is all but guaranteed.

SOLAR AND BATTERY BASE RATE ADJUSTMENTS

Q. IS THERE ANOTHER SPECIAL REQUEST BY FPL INCLUDED WITH ITS BASE RATE FILING?

A. Yes. FPL witness Armando Pimentel, Jr. stated that in addition to the base rate request, FPL is asking for SoBRAs in 2028 and 2029 limited to the recovery of cost-effective solar power plants and battery storage. Witness Pimentel continues stating that an approval of this request, among other elements of FPL's petition, would enable the Company to commit to not asking for another general base rate increase until 2030, at the earliest.[50]

Q. WHAT OTHER FPL WITNESSES HAVE PROVIDED TESTIMONY ADDRESSING THE REQUEST FOR SoBRAS?

A. FPL witness Liz Fuentes states she supports the proposal. Witness Scott Bores first states the SoBRAs will address recovery of the incremental base revenue requirements for new reliable, cost-effective solar generation and battery storage facilities in 2028 and 2029, upon a demonstration of either an economic need or resource need in those years. He also states that the SoBRAs will address the treatment of ITCs generated by

[50] Testimony of FPL witness Armando Pimentel, Jr., p. 9.

battery storage facilities that enter service during the four-year rate period and will reflect then-current tax law.[51] His testimony references Exhibit SRB-7, the "Solar and Battery Base Rate Adjustment (SoBRA) Mechanism" that in the beginning states "FPL may build solar and battery generation projects in 2028 and 2029 and recover its costs through a SoBRA."

FPL witness Tim Oliver provides the recent history and accomplishments of having the ability to add solar power and battery storage. He explains that solar power generation remains a highly viable, cost-effective, and favorable energy resource option due to relatively low equipment and construction costs, availability of equipment, and the fact that solar energy does not require fuel. Next, he emphasizes the importance of the Inflation Reduction Act of 2022 ("IRA") introducing solar PTCs, which enhance cost-effectiveness by reducing revenue requirements and lowering customer bills. Witness Oliver then provides accolades for the addition of 7,932 MW_{AC} of solar power, including 2,980 MW_{AC} under the SoBRA mechanism approved by the Commission in Order Nos. PSC-2016-0560-AS-EI and PSC-2021-0446-S-EI that resulted in lower fuel costs and resulted in FPL paying $114 million in property taxes, creating 12,600 construction jobs, and avoiding 14 million tons of carbon dioxide emissions from 2021 to 2024. In his promotion of the requested SoBRAs, he alludes to the importance of the IRA providing an ITC, thereby supporting continued investment in battery storage. The discussion then focuses on how the resource plans have identified an increasing total reliability need for additional firm capacity between 2028 and 2030 based on current planning assumptions.[52]

[51] Testimony of FPL witness Scott Bores, p. 58-62.
[52] Testimony of FPL witness Tim Oliver, p. 8-20.

Q. DOES THE PRESENTATION BY FPL WITNESSES PROVIDE JUSTIFICATION FOR COMMISSION APPROVAL OF THE SoBRAS REQUEST?

A. No, it does not. The SoBRA request as explained is dependent on the IRA of 2022 provision for ITCs in future years. The Company has acknowledged in response to discovery and in deposition that while preparing the current filing no consideration was given to the possibility of the current administration and Congress cancelling the solar tax credits available under current law. That is a significant risk given that an Executive Order has focused on reversing the IRA the Company is depending on and the recent legislation passed by the United States House of Representatives also would possibly eliminate renewable tax credits. Another significant factor impacting the request is the perceived need for adding solar facilities. This is rebutted by OPC witness Dauphinais with his recommendation to exclude solar facilities in 2026 and 2027 because the resource need is not there. Another factor, as I indicated earlier, is that Exhibit SRB-7 states "FPL *may* build solar and battery generation projects in 2028 and 2029 and recover its costs through a SoBRA." That suggests that despite the purported plans as explained in Company testimony, there is the possibility FPL may not need to construct solar projects in 2028 and 2029. Another factor is, as I discussed earlier, the 2024 TYSP identified a planned 21,009 MW increase in projects, but when the 2025 TYSP was prepared, in one year, the previously planned number of solar facilities was reduced 1,341 MW, or 18 - 74.5 MW solar units. This leads to the issue of whether it makes sense to provide FPL with another mechanism for automatic recovery of costs without the ability for customer advocates to properly evaluate the need for adding solar facilities. The request for the 2028 and 2029 SoBRAs should be denied.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does at this time. Due to the limited time allowed to review a filing that the Company has had significantly more time to assemble, there may be a need to supplement my testimony. As I noted earlier, the Company's filing of a Notice of Identified Adjustments may have an effect on my analysis and recommendations. The timing of the Notice of Identified Adjustments made it impossible to reconcile the notice with the filing and extensive discovery. Additionally, the Company has filed numerous "corrected" and "supplemental" discovery responses. I will review the Notice of Identified Adjustments, and any further "corrected" or "supplemental" discovery responses, and, if warranted, file supplemental testimony incorporating their impact.

Finally, the fact that I do not address any other particular issues in my testimony or am silent with respect to any portions of FPL's Petition or direct testimony in this proceeding should not be interpreted as an approval of any position taken by FPL.

QUALIFICATIONS OF HELMUTH W. SCHULTZ, III

Mr. Schultz received a Bachelor of Science in Accounting from Ferris State College in 1975. He maintains extensive continuing professional education in accounting, auditing, and taxation. Mr. Schultz is a member of the Michigan Association of Certified Public Accountants

Mr. Schultz was employed with the firm of Larkin, Chapski & Co., C.P.A.s, as a Junior Accountant, in 1975. He was promoted to Senior Accountant in 1976. As such, he assisted in the supervision and performance of audits and accounting duties of various types of businesses. He has assisted in the implementation and revision of accounting systems for various businesses, including manufacturing, service and sales companies, credit unions and railroads.

In 1978, Mr. Schultz became the audit manager for Larkin, Chapski & Co. His duties included supervision of all audit work done by the firm. Mr. Schultz also represents clients before various state and IRS auditors. He has advised clients on the sale of their businesses and has analyzed the profitability of product lines and made recommendations based upon his analysis. Mr. Schultz has supervised the audit procedures performed in connection with a wide variety of inventories, including railroads, a publications distributor and warehouser for Ford and GM, and various retail establishments.

Mr. Schultz has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Kentucky, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New York, Nevada, North Dakota, Ohio, Pennsylvania, Rhode Island, Texas, Utah, Vermont and Virginia. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on numerous occasions.

Partial list of utility cases participated in:

U-5331	Consumers Power Co. Michigan Public Service Commission

Docket No. 770491-TP	Winter Park Telephone Co. Florida Public Service Commission
Case Nos. U-5125 and U-5125(R)	Michigan Bell Telephone Co. Michigan Public Service Commission
Case No. 77-554-EL-AIR	Ohio Edison Company Public Utility Commission of Ohio
Case No. 79-231-EL-FAC	Cleveland Electric Illuminating Public Utility Commission of Ohio
Case No. U-6794	Michigan Consolidated Gas Refunds Michigan Public Service Commission
Docket No. 820294-TP	Southern Bell Telephone and Telegraph Co. Florida Public Service Commission
Case No. 8738	Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission
82-165-EL-EFC	Toledo Edison Company Public Utility Commission of Ohio
Case No. 82-168-EL-EFC	Cleveland Electric Illuminating Company, Public Utility Commission of Ohio
Case No. U-6794	Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission
Docket No. 830012-EU	Tampa Electric Company, Florida Public Service Commission
Case No. ER-83-206	Arkansas Power & Light Company, Missouri Public Service Commission
Case No. U-4758	The Detroit Edison Company - (Refunds), Michigan Public Service Commission

Case No. 8836	Kentucky American Water Company, Kentucky Public Service Commission
Case No. 8839	Western Kentucky Gas Company, Kentucky Public Service Commission
Case No. U-7650	Consumers Power Company - Partial and Immediate Michigan Public Service Commission
Case No. U-7650	Consumers Power Company - Final Michigan Public Service Commission
U-4620	Mississippi Power & Light Company Mississippi Public Service Commission
Docket No. R-850021	Duquesne Light Company Pennsylvania Public Utility Commission
Docket No. R-860378	Duquesne Light Company Pennsylvania Public Utility Commission
Docket No. 87-01-03	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 87-01-02	Southern New England Telephone State of Connecticut Department of Public Utility Control
Docket No. 3673-U	Georgia Power Company Georgia Public Service Commission
Docket No. U-8747	Anchorage Water and Wastewater Utility Alaska Public Utilities Commission

Docket No. 8363	El Paso Electric Company The Public Utility Commission of Texas
Docket No. 881167-EI	Gulf Power Company Florida Public Service Commission
Docket No. R-891364	Philadelphia Electric Company Pennsylvania Office of the Consumer Advocate
Docket No. 89-08-11	The United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut
Docket No. 9165	El Paso Electric Company The Public Utility Commission of Texas
Case No. U-9372	Consumers Power Company Before the Michigan Public Service Commission
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
ER89110912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Case No. 90-041	Union Light, Heat and Power Company Kentucky Public Service Commission
Docket No. R-901595	Equitable Gas Company Pennsylvania Consumer Counsel
Docket No. 5428	Green Mountain Power Corporation

	Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company Delaware Public Service Commission
Docket No. 900329-WS	Southern States Utilities, Inc. Florida Public Service Commission
Case No. PUE900034	Commonwealth Gas Services, Inc. Virginia Public Service Commission
Docket No. 90-1037* (DEAA Phase)	Nevada Power Company - Fuel Public Service Commission of Nevada
Docket No. 5491**	Central Vermont Public Service Corporation Vermont Department of Public Service
Docket No. U-1551-89-102	Southwest Gas Corporation - Fuel Before the Arizona Corporation Commission
	Southwest Gas Corporation - Audit of Gas Procurement Practices and Purchased Gas Costs
Docket No. U-1551-90-322	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. 176-717-U	United Cities Gas Company Kansas Corporation Commission
Docket No. 5532	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 910890-EI	Florida Power Corporation Florida Public Service Commission
Docket No. 920324-EI	Tampa Electric Company Florida Public Service Commission

Docket No. 92-06-05	United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut
Docket No. C-913540	Philadelphia Electric Co. Before the Pennsylvania Public Utility Commission
Docket No. 92-47	The Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation (Supplemental) State of Connecticut Department of Public Utility Control
Docket No. 93-08-06	SNET America, Inc. State of Connecticut Department of Public Utility Control
Docket No. 93-057-01**	Mountain Fuel Supply Company Before the Public Service Commission of Utah
Docket No. 94-105-EL-EFC	Dayton Power & Light Company Before the Public Utilities Commission of Ohio
Case No. 399-94-297**	Montana-Dakota Utilities Before the North Dakota Public Service Commission

Docket No. G008/C-91-942	Minnegasco Minnesota Department of Public Service
Docket No. R-00932670	Pennsylvania American Water Company Before the Pennsylvania Public Utility Commission
Docket No. 12700	El Paso Electric Company Public Utility Commission of Texas
Case No. 94-E-0334	Consolidated Edison Company Before the New York Department of Public Service
Docket No. 2216	Narragansett Bay Commission On Behalf of the Division of Public Utilities and Carriers, Before the Rhode Island Public Utilities Commission
Case No. PU-314-94-688	U.S. West Application for Transfer of Local Exchanges Before the North Dakota Public Service Commission
Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 95-03-01	Southern New England Telephone Company State of Connecticut Department of Public Utility Control
Docket No. U-1933-95-317	Tucson Electric Power Before the Arizona Corporation Commission
Docket No. 5863*	Central Vermont Public Service Corporation Before the Vermont Public Service Board

Docket No. 96-01-26**	Bridgeport Hydraulic Company State of Connecticut Department of Public Utility Control
Docket Nos. 5841/ 5859	Citizens Utilities Company Before Vermont Public Service Board
Docket No. 5983	Green Mountain Power Corporation Before Vermont Public Service Board
Case No. PUE960296**	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-12-21	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-03493A-98-0705*	Black Mountain Gas Division of Northern States Power Company, Page Operations Before the Arizona Corporation Commission
Docket No. 98-10-07	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-01-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-04-18	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control

Docket No. 99-09-03	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 980007-0013-003	Intercoastal Utilities, Inc. St. John County - Florida
Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 6332 **	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket No. G-01551A-00-0309	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. 6460**	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 01-035-01*	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 01-05-19 Phase I	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket No. 010949-EI	Gulf Power Company Before the Florida Office of the Public Counsel
Docket No. 2001-0007-0023	Intercoastal Utilities, Inc. St. Johns County - Florida
Docket No. 6596	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket Nos. R. 01-09-001	Verizon California Incorporated

I. 01-09-002	Before the California Public Utilities Commission
Docket No. 99-02-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-04	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket Nos. 5841/ 5859	Citizens Utilities Company Probation Compliance Before Vermont Public Service Board
Docket No. 6120/6460	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 020384-GU	Tampa Electric Company d/b/a/ Peoples Gas System Before the Florida Public Service Commission
Docket No. 03-07-02	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 6914	Shoreham Telephone Company Before the Vermont Public Service Board
Docket No. 04-06-01	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket Nos. 6946/6988	Central Vermont Public Service Corporation Before the Vermont Public Service Board

Docket No. 04-035-42**	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 050045-EI**	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 050078-EI**	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Docket No. 05-03-17	The Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 05-06-04	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. A.05-08-021	San Gabriel Valley Water Company, Fontana Water Division Before the California Public Utilities Commission
Docket NO. 7120 **	Vermont Electric Cooperative Before the Vermont Public Service Board
Docket No. 7191 **	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 06-035-21 **	PacifiCorp Before the Public Service Commission of Utah
Docket No. 7160	Vermont Gas Systems Before the Vermont Public Service Board
Docket No. 6850/6853 **	Vermont Electric Cooperative/Citizens Before the Vermont Public Service Board

Docket No. 06-03-04** Phase 1 Control	Connecticut Natural Gas Corporation Connecticut Department of Public Utility
Application 06-05-025	Request for Order Authorizing the Sale by Thames GmbH of up to 100% of the Common Stock of American Water Works Company, Inc., Resulting in Change of Control of California-American Water Company Before the California Public Utilities Commission
Docket No. 06-12-02PH01**	Yankee Gas Company State of Connecticut Department of Public Utility Control
Case 06-G-1332** Inc.	Consolidated Edison Company of New York, Before the NYS Public Service Commission
Case 07-E-0523 Inc.	Consolidated Edison Company of New York, Before the NYS Public Service Commission
Docket No. 07-07-01	Connecticut Light & Power Company Connecticut Department of Public Utility Control
Docket No. 07-035-93	Rocky Mountain Power Company Before the Public Service Commission of Utah
Docket No. 07-057-13	Questar Before the Public Service Commission of Utah
Docket No. 08-07-04 Control	United Illuminating Company Connecticut Department of Public Utility

Case 08-E-0539	Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission
Docket No. 080317-EI	Tampa Electric Company Before the Florida Public Service Commission
Docket No. 7488**	Vermont Electric Cooperative, Inc. Before the Vermont Public Service Board
Docket No. 080318-GU	Peoples Gas System Before the Florida Public Service Commission
Docket No. 08-12-07***	Southern Connecticut Gas Company Connecticut Department of Utility Control
Docket No. 08-12-06***	Connecticut National Gas Company Connecticut Department of Utility Control
Docket No. 090079-EI	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Docket No. 7529 **	Burlington Electric Company Before the Vermont Public Service Board
Docket No. 7585****	Green Mountain Power Corporation Alternative Regulation Before the Vermont Public Service Board
Docket No. 7336****	Central Vermont Public Service Company Alternative Regulation Before the Vermont Public Service Board
Docket No. 09-12-05	Connecticut Light & Power Company Connecticut Department of Utility Control
Docket No. 10-02-13	Aquarion Water Company of Connecticut Connecticut Department of Utility Control
Docket No. 10-70	Western Massachusetts Electric Company

	Massachusetts Department of Public Utilities
Docket No. 10-12-02	Yankee Gas Services Company Connecticut Department of Utility Control
Docket No. 11-01	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Case No.9267	Washington Gas Light Company
	Maryland Public Service Commission
Docket No. 110138-EI	Gulf Power Company Before the Florida Public Service Commission
Case No.9286	Potomac Electric Power Company
	Maryland Public Service Commission
Docket No. 120015-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 11-102***	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8373****	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Docket No. 110200-WU	Water Management Services, Inc. Before the Florida Public Service Commission
Docket No. 11-102/11-102A	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Case No.9311	Potomac Electric Power Company
	Maryland Public Service Commission

Case No.9316	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 130040-EI**	Tampa Electric Company Before the Florida Public Service Commission
Case No.1103	Potomac Electric Power Company Public Service Commission of the District of Columbia
Docket No. 13-03-23	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190**	Green Mountain Power Company Before the Vermont Public Service Board
Docket No. 8191**	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Case No.9354**	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No.2014-UN-132**	Entergy Mississippi Inc. Mississippi Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-26	Connecticut Light & Power Company

	Connecticut Public Utility Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Docket No. 14-05-26RE01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No.2015-UN-049**	Atmos Energy Corporation Mississippi Public Service Commission
Case No.9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 15-03-02***	United Illuminating Company Connecticut Department of Public Utility Control
Case No.9418***	Potomac Electric Power Company Maryland Public Service Commission
Case No.1135***	Washington Gas Public Service Commission of the District of Columbia
Docket No. 15-03-01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Case No.1137	Washington Gas Public Service Commission of the District of Columbia
Docket No. 160021-EI	Florida Power & Light Company Before the Florida Public Service Commission

Docket No. 160062-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 15-149	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8710	Vermont Gas Systems Inc. Before the Vermont Public Service Board
Docket No. 8698	Vermont Gas Systems Inc. Alternative Regulation Before the Vermont Public Service Board
Docket No. 16-06-042	United Illuminating Company Connecticut Department of Public Utility Control
Docket No. A.16-09-001	Southern California Edison Before the California Public Utilities Commission
Case No. 17-1238-INV**	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
Case No. 17-3112-INV**	Green Mountain Power Company Before the Vermont Public Utility Commission
Docket No. 17-10-46**	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 20170141-SU	KW Resort Utilities Corp. Before the Florida Public Service Commission
Docket No. 2017-0105	The Hawaii Gas Company Before the Hawaii Public Utility Commission

Docket No. 20160251-EI**	Florida Power & Light. Company Before the Florida Public Service Commission
Case No. 18-0409-TF**	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
Docket No. 2018-00008	Maine Water Company (Tax Docket). Before the Maine Public Utility Commission
Docket No. 18-05-16**	Connecticut Natural Gas Company Connecticut Public Utility Regulatory Authority
Docket No. 18-05-10**	Yankee Gas Services Company Connecticut Public Utility Regulatory Authority
Docket No. 20170272-EI**	Duke Energy Florida LLC. (Storm Case) Before the Florida Public Service Commission
Docket No. 20170271-EI**	Tampa Electric Company. (Storm Case) Before the Florida Public Service Commission
Docket No. 20180039-EI***	Gulf Power Company (Tax Docket).
Docket No. 20180044-EI***	Peoples Gas System (Tax Docket).
Docket No. 20180045-EI***	Tampa Electric Company (Tax Docket).
Docket No. 20180046-EI***	Florida Power & Light Company (Tax Docket).
Docket No. 20180047-EI***	Duke Energy Florida LLC (Tax Docket).
Docket No. 20180048-EI***	Florida Public Utilities Company (Tax Docket). Before the Florida Public Service Commission
Docket No. 20180061-EI	Florida Public Utilities Company. (Storm Case) Before the Florida Public Service Commission
Docket No. 20180049-EI**	Florida Power & Light Company. (Storm Case) Before the Florida Public Service Commission

Case No. 19-0513-TF***	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
RPU-2019-0001	Interstate Power & Light Before the Iowa Utilities Board
D.P.U. 18-153	Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid Massachusetts Department of Public Utilities
Case No.9605***	Washington Gas Light Company Maryland Public Service Commission
Docket No. 20200069-EI	Duke Energy Florida LLC. (SPP) Before the Florida Public Service Commission
Docket No. 2019-0085**	Hawaiian Electric Company, Inc. Before the Hawaii Public Utilities Commission
Docket No. 20190110-EI**	Duke Energy Florida LLC. (Storm Restoration) Before the Florida Public Service Commission
Docket No. 20190155-EI Docket No. 20190156-EI**	Florida Public Utilities Company. (Storm Case) Before the Florida Public Service Commission
Docket No. 20190222-EI.**	Duke Energy Florida LLC. (Storm Restoration) Before the Florida Public Service Commission
Docket No. XXXX**	Duke Energy Florida LLC. (Rate Case) Before the Florida Public Service Commission
D.P.U. 19-113	Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid Massachusetts Department of Public Utilities

D.P.U. 20-51	Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid (Storm Case) Massachusetts Department of Public Utilities
Docket No. 20210015-EI**	Florida Power & Light Company. Before the Florida Public Service Commission
Cause No. PUD 202100055**	Public Service Company of Oklahoma Before the Corporation Commission of the State of Oklahoma
Cause No. PUD 202100063**	Public Service Company of Oklahoma Before the Corporation Commission of the State of Oklahoma
D.P.U. 22-22	NSTAR Electric Company d/b/a Eversource Energy Massachusetts Department of Public Utilities
Docket No. 20220069-GU	Florida City Gas Before the Florida Public Service Commission
D.P.U. 23-24***	Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid (Storm Case) Massachusetts Department of Public Utilities
Docket No. 22-08-08	United Illuminating Company Connecticut Public Utility Regulatory Authority
Docket No. 2023-00038**	Central Maine Power Company (Storm Case) State of Maine Public Utilities Commission
Docket No. 20240025-EI**	Duke Energy Florida LLC. (Rate Case) Before the Florida Public Service Commission

* Certain issues stipulated; portion of testimony withdrawn.
** Case settled.
*** Assisted in case and hearings, no testimony presented
**** Annual filings reviewed and reports filed with Board.

Florida Power & Light

SCHEDULES OF HELMUTH SCHULTZ III
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Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Revenue Requirement

Revenue Requirement
(Thousands of Dollars)

Schedule A

Line No.	Description	Per Company Amount (A)	Per OPC Amount (B)	Col. (B) Reference
1	Jurisdictional Adjusted Rate Base	$ 75,129,876	$ 73,222,063	Schedule B-1
2	Required Rate of Return	7.63%	6.24%	Schedule D
3	Jurisdictional Income Required	$ 5,731,953	$ 4,570,754	Line 1 x Line 2
4	Jurisdictional Adj. Net Operating Income	$ 4,580,123	$ 5,033,474	Schedule C-1
5	Income Deficiency (Sufficiency)	$ 1,151,831	$ (462,720)	Line 3 - Line 4
6	Earned Rate of Return	6.10%	6.87%	Line 4 / Line 1
7	Net Operating Income Multiplier	1.34115	1.340967	Schedule A-1
8	Revenue Deficiency (Sufficiency)	$ 1,544,780	$ (620,492)	Line 5 x Line 7

Source/Notes
Col. A: Company MFR Schedule A-1

Florida Power & Light
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Revenue Requirement

Revenue Requirement
(Thousands of Dollars)

Schedule A
Page 2 of 2

Line No.	Description	Per Company Amount (A)	Per OPC Amount (B)	Col. (B) Reference
1	Jurisdictional Adjusted Rate Base	$ 80,751,580	$ 77,715,918	Schedule B-1
2	Required Rate of Return	7.64%	6.24%	Schedule D
3	Jurisdictional Income Required	$ 6,173,269	$ 4,851,234	Line 1 x Line 2
4	Jurisdictional Adj. Net Operating Income	$ 4,325,766	$ 4,824,987	Schedule C-1
5	Income Deficiency (Sufficiency)	$ 1,847,503	$ 26,247	Line 3 - Line 4
6	Earned Rate of Return	5.36%	6.21%	Line 4 / Line 1
7	Net Operating Income Multiplier	1.34113	1.340967	Schedule A-1
8	Revenue Deficiency (Sufficiency)	$ 2,477,747	$ 35,196	Line 5 x Line 7
9	Revenue Increase Requested	$ 1,550,393		
10	Rate Increase Requsted (Post 2026 Increase)	$ 927,354		

Source/Notes
Col. A: Company MFR Schedule A-1

Line No.	Description	Per Company Percent	Percent
1	Revenue Requirement	100.000%	100.0000%
2	Bad Debt Rate, per OPC	0.124%	0.110%
3	Net Before Income Taxes	99.876%	99.890%
4	State Income Tax Rate (Effective)	5.500%	5.500%
5	State Income Tax	5.493%	5.494%
6	Net Before Federal Income Tax	94.383%	94.396%
7	Federal Income Tax Rate (Effective)	21.000%	21.000%
8	Federal Income Tax	19.820%	19.823%
9	Revenue Expansion Factor	74.563%	74.573%
10	Net Operating Income Multiplier	1.34115	1.34097

Above amounts are from the Company's filing Schedule C-44, with the exception of the bad debt rate, which is based on the OPC recommended rate.

Line No.	Description	Per Company Percent	Percent
1	Revenue Requirement	100.000%	100.000%
2	Bad Debt Rate, per OPC	0.122%	0.110%
3	Net Before Income Taxes	99.878%	99.890%
4	State Income Tax Rate (Effective)	5.500%	5.500%
5	State Income Tax	5.493%	5.494%
6	Net Before Federal Income Tax	94.385%	94.396%
7	Federal Income Tax Rate (Effective)	21.000%	21.000%
8	Federal Income Tax	19.821%	19.823%
9	Revenue Expansion Factor	74.564%	74.573%
10	Net Operating Income Multiplier	1.34113	1.34097

Above amounts are from the Company's filing Schedule C-44, with the exception of the bad debt rate, which is based on the OPC recommended rate.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Adjusted Rate Base

Adjusted Rate Base
(Thousands of Dollars)

Schedule B
Page 1 of 2

Line No.	Rate Base Components	Adjusted Juris. Total Amount per Company (A)	Citizens Adjustments (B)	Adjusted Juris. Total Amount per Citizens (C)
1	Plant in Service	$ 86,274,360	$ (1,125,625)	$ 85,148,735
2	Accumulated Depreciation & Amortization	17,683,082	(125,443)	17,557,639
3	Net Plant in Service	68,591,278	(1,000,182)	67,591,096
4	Construction Work in Progress	2,012,666		2,012,666
5	Plant Held for Future Use	1,475,168	(931,860)	543,308
6	Nuclear Fuel	745,109		745,109
7	Total Net Plant	72,824,221	(1,932,042)	70,892,179
8	Total Working Capital	2,305,655	24,229	2,329,884
9	Other Rate Base Adjustments	-	-	-
10	Total Rate Base	$ 75,129,876	$ (1,907,813)	$ 73,222,063

Source/Notes
Col. A: Company MFR Schedule B-1
Col. B: See Schedule B-1, page 1

Florida Power & Light
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Adjusted Rate Base

Adjusted Rate Base
(Thousands of Dollars)

Schedule B
Page 2 of 2

Line No.	Rate Base Components	Adjusted Juris. Total Amount per Company	Citizens Adjustments	Adjusted Juris. Total Amount per Citizens
		(A)	(B)	(C)
1	Plant in Service	$ 93,279,289	$ (2,302,079)	$ 90,977,210
2	Accumulated Depreciation & Amortization	19,515,489	(397,420)	19,118,069
3	Net Plant in Service	73,763,800	(1,904,659)	71,859,141
4	Construction Work in Progress	2,119,109		2,119,109
5	Plant Held for Future Use	1,533,409	(1,153,488)	379,921
6	Nuclear Fuel	840,565		840,565
7	Total Net Plant	78,256,883	(3,058,147)	75,198,736
8	Total Working Capital	2,494,697	22,485	2,517,182
9	Other Rate Base Adjustments	-		-
10	Total Rate Base	$ 80,751,580	$ (3,035,662)	$ 77,715,918

Source/Notes
Col. A: Company MFR Schedule B-1
Col. B: See Schedule B-1, page 2

Adjusted Rate Base-Summary of Adjustments
(Thousands of Dollars)

Line No.	Adjustment Title	Witness Reference	Total Adjustment	Jurisdictional Separation Factor	Jurisdictional Amount
	Plant in Service Adjustments				
1	Overstatement of Projected Plant in Service 2026	J. Dauphinois/B-2	$ (1,173,444)	0.959249	$ (1,125,625)
2			0		0
3			-		-
4	*Total Plant in Service*		$ (1,173,444)		$ (1,125,625)
	Accumlated Depreciation Adjustments				
5	Revision to Proposed Depreciation Rates	William Dunkel/C-14	(83,495)	Various	$ (82,251)
6	Reduction to Dismantlement Costs	William Dunkel/C-15	(27,619)	0.958795	(26,481)
7	Overstatement of Projected 2026 Accum. Deprec. Balance	J. Dauphinois/B-2	$ (17,421)	0.959249	$ (16,711)
8					
9			-		-
10	*Total Accumulated Depreciation*		$ (128,534)	Variuos	$ (125,443)
	Construction Work in Progress				
11			$ -		$ -
12	*Total Construction Work in Progress*		$ -		$ -
	Plant Held for Future Use				
13	Remove excess properties	Schedule B-5	$ (973,972)	0.956763	$ (931,860)
14					-
15	*Total Plant Held for Future Use*		$ (973,972)		$ (931,860)
	Working Capital Adjustments				
16	Plant Daniel Adjustment	Schedule B-6 P.5	$ 29,488	0.970860	$ 28,629
17	Remove Unamortized Rate Case Expense	Schedule C-10	(4,400)	1.000000	(4,400)
18	*Total Working Capital*		$ 25,088		$ 24,229
19	Rate Base Adjustments				(1,907,813)

Adjusted Rate Base-Summary of Adjustments
(Thousands of Dollars)

Line No.	Adjustment Title	Witness Reference	Total Adjustment	Jurisdictional Separation Factor	Jurisdictional Amount
	Plant in Service Adjustments				
1	Overstatement of Projected Plant in Service 2027	J. Dauphinois/B-2	$ (2,399,274)	0.95949	(2,302,079)
2			-		0
3			-		0
4	*Total Plant in Service*		$ (2,399,274)		(2,302,079)
	Accumlated Depreciation Adjustments				
5	Revision to Proposed Depreciation Rates	William Dunkel/C-14	$ (255,449)	Various	(251,669)
6	Reduction to Dismantlement Costs	William Dunkel/C-15	(82,856)	0.959034	(79,448)
7	Overstatement of Projected 2027 Accum. Deprec. Balance	J. Dauphinois/B-2	(69,102)	0.95949	(66,303)
8			-		0
9			-		0
10	*Total Accumulated Depreciation*		$ (407,407)		(397,420)
	Construction Work in Progress				
11			$ -		0
12	*Total Construction Work in Progress*		$ -		0
	Plant Held for Future Use				
13	Remove excess properties	Schedule B-5	$ (1,205,189)	0.957101	(1,153,488)
14					0
15	*Total Plant Held for Future Use*		$ (1,205,189)		(1,153,488)
	Working Capital Adjustments				
16	Plant Daniel Adjustment	Schedule B-6 P.5	$ 26,384	0.971341	25,628
17	Remove Unamortized Rate Case Expense	Schedule C-10	(3,143)	1.000000	(3,143)
18	*Total Working Capital*		$ 23,241		22,485
19	Rate Base Adjustments				(3,035,662)

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Plant in Service Adjustments

Summary of Solar Plant Adjustment
(Thousands of Dollars)

Schedule B-2
Page 1 of 3

Line No.	Description	(A) 2025	(B) 2026	(C) 2027	Source
	2026 Solar Project A				
1	Average Net Plant	1,576	838,064	883,878	OPC POD - 15
2	Average Accumulated Depreciation	18	12,617	38,344	
3	Average Plant in Service	1,594	850,681	922,222	
4	Depreciation Expense	36	25,161	26,294	OPC POD - 15
	2026 Solar Project B				
5	Average Net Plant	579	312,878	441,700	OPC POD - 15
6	Average Accumulated Depreciation	7	4,617	15,730	
7	Average Plant in Service	586	317,494	457,430	
8	Depreciation Expense	13	9,207	13,020	OPC POD - 15
	2027 Solar Project A				
9	Average Net Plant	462	451	407,068	OPC POD - 15
10	Average Accumulated Depreciation	5	16	6,157	
11	Average Plant in Service	467	467	413,225	
12	Depreciation Expense	11	11	12,272	OPC POD - 15
	2027 Solar Project B				
13	Average Net Plant	1,497	1,462	297,389	OPC POD - 15
14	Average Accumulated Depreciation	17	52	4,518	
15	Average Plant in Service	1,514	1,514	301,907	
16	Depreciation Expense	35	35	8,897	OPC POD - 15
	2027 Solar Project C				
17	Average Net Plant	3,248	3,169	199,048	OPC POD - 15
18	Average Accumulated Depreciation	40	119	3,045	
19	Average Plant in Service	3,288	3,288	202,093	
20	Depreciation Expense	80	80	5,773	OPC POD - 15
	2027 Solar Project D				
21	Average Net Plant	0	0	101,089	OPC POD - 15
22	Average Accumulated Depreciation	0	0	1,307	
23	Average Plant in Service	0	0	102,396	
24	Depreciation Expense	0	0	2,614	OPC POD - 15
25	Average Plant in Service Reduction		1,173,444	2,399,274	
26	Average Accumulated Depreciation Reduction		17,421	69,102	
27	Depreciation Expense Reduction		34,493	68,869	

Source: OPC witness James Dauphinais.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Plant in Service Adjustments

Summary of Plant Additions
(Thousands of Dollars)

Schedule B-2
Page 2 of 3

Line No.	Plant Category	(A) 2020	(B) 2021	(C) 2022	(D) 2023	(E) 2024	Annual Five Year Avg.	2022-2024 Three Year Avg.
	ACTUALS							
1	Steam Production	331,498	107,868	82,397	53,284	99,348	134,879	78,343
2	Nuclear Production	310,537	283,441	228,126	268,422	300,589	278,223	265,712
3	Solar Production	1,305,904	853,937	485,868	1,312,648	3,124,064	1,416,484	1,640,860
4	Other Renewable Production				57,732	16,358	14,818	24,697
5	Other Production	545,418	1,006,419	1,907,564	1,022,828	963,315	1,089,109	1,297,902
6	Transmission Plant	588,138	1,027,044	1,639,133	878,129	1,346,607	1,095,810	1,287,956
7	Distribution Plant	1,952,469	2,221,983	2,511,780	2,840,847	2,670,425	2,439,501	2,674,351
8	Battery/Energy Storage	30,969	287,729	18,388	720	55,344	78,630	24,817
9	General Plant	94,586	141,237	338,238	361,281	228,887	232,846	309,469
10	Amortizable Plant	(142,699)	557,771	658,139	609,668	471,721	430,920	579,842
11	Grand Total	5,016,820	6,487,429	7,869,633	7,405,559	9,276,658	7,211,220	8,183,950
12	Retirements to Plant	1,055,518	2,594,953	1,453,259	1,726,310	1,853,787		
	FORECASTED	2022	2023	2025	2026	2027		2025-2027 Three Year Avg.
13	Steam Production	60,392	43,722	31,945	27,940	13,955		24,613
14	Nuclear Production	284,890	324,487	255,140	390,348	363,254		336,247
15	Solar Production			1,255,327	1,193,093	1,568,941		1,339,120
16	Other Renewable Production			398	399	58,891		19,896
17	Other Production	2,355,115	1,335,927	504,035	617,368	741,067		620,823
18	Transmission Plant	2,059,560	1,141,037	2,137,613	1,350,232	1,178,613		1,555,486
19	Distribution Plant	2,695,267	2,771,610	3,072,536	2,705,459	2,545,492		2,774,496
20	Battery/Energy Storage			526,080	1,992,844	1,263,732		1,260,885
21	General Plant	555,787	412,202	105,053	103,242	140,739		116,345
22	Amortizable Plant	334,551	215,469	574,818	548,554	1,291,274		804,882
24	Total Depreciable Plant	8,345,562	6,244,454	8,462,945	8,929,479	9,165,958		8,852,794
25	Retirements to Depreciable Plar	3,104,572	875,399	812,105	893,939	982,396		
26	Retirements to Accum. Deprec.	3,104,572	875,399		893,939	982,396		
27	Projected Difference vs Historica	(475,929)	1,161,105	(278,995)	(745,529)	(982,008)		(668,844)
28	Average Plant Adds		3,122,227	4,231,473	4,464,740	4,582,979		
29	Excess Plant 2025			(139,497)	(278,995)	(278,995)		
30	Excess Plant 2026				(372,764)	(745,529)		
31	Excess Plant 2027					(491,004)		
32	Proposed Plant Adjustment		0	(139,497)	(651,759)	(1,515,528)		

Source:

Columns A-E lines 1-12 are from OPC 8-221.
Columns A and B lines 13-25 are from Docket No. 20210015-EI Schedule B-7,
Columns C-E , lines 13-25 are from MFR Schedule B-7.
Columns A-B , line 26 is from MFR Schedule B-9 in Docket No. 20210015-EI and Columns C-E are from MFR Schedule B-9.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Plant in Service Adjustments

Summary of Plant Adjustment - Clause Factored
(Thousands of Dollars)

Schedule B-2
Page 3 of 3

Line No.	Description	(A) 2025	(B) 2026	(C) 2027	Source
1	Total Depreciable Plant Adds	8,462,945	8,929,479	9,165,958	
2	Excess Plant 2025	(139,497)	(278,995)	(278,995)	Page 1 of 2
3	Excess Plant 2026		(372,764)	(745,529)	Page 1 of 2
4	Excess Plant 2027			(491,004)	Page 1 of 2
5	Proposed Adjustment	(139,497)	(651,759)	(1,515,528)	
6	Prorate Clause Plant	10,501	54,921	134,378	L. 5 x L. 14
7	OPC Plant Adjustment Net	(128,996)	(596,838)	(1,381,150)	
8	Plant in Service	91,633,102	98,507,202	106,880,598	Co Sch. B-1
9	Environmental Cost Recovery	(1,676,434)	(1,703,407)	(1,718,797)	Co Sch. B-2
10	Capacity Cost Recovery	(157,280)	(155,696)	(153,887)	Co Sch. B-2
11	Conservation Cost Recovery	(44,221)	(45,669)	(43,047)	Co Sch. B-2
12	Storm Protection Plan Cost Recovery	(5,020,144)	(6,396,062)	(7,561,070)	Co Sch. B-2
13	Adjusted Plant By Year	84,735,023	90,206,368	97,403,797	
14	Percentage of Clause Plant	7.53%	8.43%	8.87%	1 - L. 13/L. 8
15	Depreciation Rate	2.79%	2.80%	2.80%	
16	Depreciation Adjustment	(3,599)	(16,711)	(38,672)	L. 7 x L. 15
17	Accumulated Depreciation	(1,799)	(11,955)	(39,647)	

Source: Columns B-E , lines 1-2 are from MFR Schedule B-7, column A is from response to OPC 12-332.
Line 15 is based on OPC Witness Dunkel.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Summary of Plant Expenditures

Summary of Plant Expenditures
(Millions of Dollars)

Schedule B-3

Line No.	Plamt Type	2021	2022	2023	2024	2025	2026	2027
	FORECAST							
1	Steam Production	160	176	102	90	59	54	16
2	Nuclear Production	489	596	508	397	500	670	686
3	Solar Ptroduction	0	0	0	0	1,120	1,721	2,033
4	Other Renewable Production	0	0	0	0	0	29	31
5	Other Production	1,688	2,791	4,114	2,581	340	658	888
6	Transmission Plant	1,789	1,390	1,075	1,485	1,378	1,453	1,451
7	Distribution Plant	2,790	2,732	2,269	2,454	3,119	2,843	2,793
8	Battery Storage	0	0	0	0	1,108	2,090	1,044
9	General Plant	428	412	503	481	786	979	951
10	Intangible Plant	351	140	390	369	26	17	13
11	Total	7,695	8,238	8,962	7,856	8,436	10,513	9,905
	ACTUAL							
12	Steam Production	157	152	91	72			
13	Nuclear Production	534	587	469	437			
14	Solar Ptroduction							
15	Other Renewable Production							
16	Other Production	2,040	3,021	3,949	2,788			
17	Transmission Plant	1,862	1,504	1,331	1,546			
18	Distribution Plant	2,654	3,019	3,018	2,823			
19	Battery Storage							
20	General Plant	439	461	426	547			
21	Intangible Plant	395	346	417	449			
22	Total	8,080	9,090	9,701	8,661			
23	Actual Over (Under) Forecast	385	851	738	805			

Source: Response to OPC 8-222

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Accumulated Depreciation

Summary of Accumulation of Depreciation Adjustment
(Thousands of Dollars)

Schedule B-4

Line No.	Plant Category	(A) 2025	(B) 2026	(C) 2027	Source
1	Plant Adjustment 2026		(17,421)		Sch. B-2, P. 1
2	Plant Adjustment 2027			(69,102)	Sch. B-2, P. 1
3					
4	Depreciation Study		(83,495)	(255,449)	
5	Dismantelment Study		(27,619)	(82,856)	
6					
7					
8					
9		0	(128,534)	(407,407)	

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Plant Held For Future Use

Summary of Plant Held For Future Use
(Thousands of Dollars)

Schedule B-5
Page 1 of 3

Line No.	Plant Category	(A) Ending 2024	(B) Ending 2025	(C) Beginning 2026	(D) Ending 2026	(E) Beginning 2027	(F) Ending 2027
	FORECASTED						
1	Steam Production			5,554	5,554	5,554	5,554
2	Transmission Plant			100,686	107,211	107,211	128,153
3	Distribution Plant			80,164	73,375	73,375	74,756
4	General Plant			37,573	24,755	24,755	24,755
5	Renewables			1,084,560	1,412,090	1,412,090	1,344,246
6	Total PHFU	1,131,425	1,308,537	1,308,537	1,622,985	1,622,985	1,577,464
7	Average	1,122,882	1,270,738		1,541,832		1,602,140
8	Separation Factors				0.956763		0.957101
9	Juridictional Adj Utility				1,475,219		1,533,409
10	Transmission Plant		Page 2 of 3		(56,082)		(76,665)
11	Distribution Plant		Page 2 of 3		(17,518)		(31,099)
12	Renewables		Page 3 of 3		(900,372)		(1,097,425)
13					(973,972)		(1,205,189)
14	Separation Factors				0.956763		0.957101
15	OPC Jurisdictional Adjusment				(931,860)		(1,153,488)
16	OPC Recommened PHFU Reduction				543,359		379,921

Source:
Lines 1-5 are from response to OPC Eighth Set of Interrogatories 230.
Line 7 is from MFR Schedule B-1 and MFR Schedule B-15.

Summary of Plant Held For Future Use
(Thousands of Dollars)

Line No.	Plant Category	(A) 1/1/2026	(B) 12/31/2026	(C) 1/1/2027	(D) 12/31/2027	(E) Date Acquired	(F) In-Service Date
	Transmission						
1	Bickett-Zoysia ROW	0	0	0	1,500	2027-2028	Dec-28
2	Alico-Terry ROW	0	1,099	1,099	5,154	2026-2027	Dec-28
3	Valencia ROW	0	2,000	2,000	3,300	2026-2028	Dec-28
4	Parker-Callaway ROW	0	0	0	1,675	2027	Jun-29
5	Shalimar Loop ROW	0	0	0	142	2027-2028	Jun-29
6	Brook Injection ROW	0	1,010	1,010	7,197	2026-2028	Dec-29
7	Punta Gorda Injection R	0	0	0	2,027	2027-2029	Dec-29
8	Cost Myaka ROW	2,207	2,207	2,207	2,207	2025	Dec-30
9	Ft. Myers SC ROW	0	12,331	12,331	12,331	2026	Jan-31
10	Arch Creek	683	683	683	683	Dec-93	Dec-28
11	Conservation-Levee 50(	5,672	5,672	5,672	5,672	Apr-95	Feb-32
12	Levee-South Dade	2,325	2,325	2,325	2,325	Jul-77	Jun-32
13	Rima Sub & Rima Volus	620	620	620	620	Oct-88	Mar-34
14	Desoto-Orange River	901	901	901	901	Jul-78	Dec-34
15	Future Solar ROWs	3,959	3,959	3,959	3,959	Various	Various
16	New Transmission ROV	28,504	34,488	34,488	36,344	Various	Various
17		44,870	67,294	67,294	86,036		
18	Average		56,082		76,665		
	Distribution						
19	Green Cove Substation	48	62	62	62	2025-2026	Jan-28
20	Valentine Substation	113	7,573	7,573	7,573	2026	Jan-28
21	Wilson Grove Substatio	0	168	168	1,572	2026-2027	Jul-28
22	Breakfast Point Substat	0	0	0	2,798	2027	Nov-28
23	Julia Substation	0	145	145	1,575	2026-2027	Nov-28
24	Radiant-Chester Substa	0	0	0	565	2027	Nov-28
25	Silverleaf Substation	0	0	0	1,440	2027	Nov-28
26	Wild Heron Substation	0	0	0	2,253	2027	Nov-28
27	Lake Pk Expansion Sub	0	114	114	7,574	2026-2027	Dec-28
28	Federation Substation	0	600	600	600	2025	Nov-30
29	Challenger	252	252	252	252	Nov-94	Jun-30
30	Terminal	135	135	135	135	Aug-94	Jun-30
31	Satori	118	118	118	118	Oct-94	Dec-30
32	New Substations	12,029	13,174	13,174	13,340	Various	Various
33		12,695	22,341	22,341	39,857		
34	Average		17,518		31,099		

Source: Response to OPC Eighth Set of Interrogatories 230.

Florida Power & Light
Projected Test Year Ended December 31, 2027
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Plant Held For Future Use

Summary of Plant Held For Future Use
(Thousands of Dollars)

Schedule B-5

Line No.	Plant Category	(A) 1/1/2026	(B) 12/31/2026	(C) 1/1/2027	(D) 12/31/2027	(E) Date Acquired	(F) In-Service Date
	Renewables						
1	Gum Creek Solar Energ	5,735	5,735	5,735	5,735	Sep-25	Jul-28
2	Grapefruit Solar Energy	0	8,621	8,621	8,621	May-26	Jul-29
3	Mango Solar Energy Ce	0	8,621	8,621	8,621	May-26	Jul-29
4	Redroot Solar Energy C	0	8,621	8,621	8,621	May-26	Jul-29
5	Waxweed Solar Energy	0	8,621	8,621	8,621	May-26	Jul-29
6	Weyerhauser Property (	5,446	5,446	5,446	5,446	Jan-25	Jul-28
7	Martin Solar Energy Cer	217	217	217	217	Dec-09	Oct-30
8	Hendry Clean Energy C	36,425	36,425	36,425	36,425	Jun-11	Jun-32
9	Gopher Ridge Property	33,600	33,600	33,600	33,600	Dec-24	Various 2032-203
10	Tesoro Groves Property	76,777	76,777	76,777	76,777	May-23	Various 2030
11	US Sugar Corp Property	25,218	25,218	25,218	25,218	Dec-23	Various 2030
12	Edentown Property	20,021	20,021	20,021	20,021	Sep-24	Various 2030-203
13	Williams Farms - 6300 F	32,202	32,202	32,202	32,202	Dec-22	Various 2030-203
14	Good Grove Investment	30,075	30,075	30,075	30,075	Jun-23	Various 2030-203
15	Sunbreak Farms Proper	29,901	29,901	29,901	29,901	Apr-22	Various 2031
16	IFC - SE Groves (Valen	24,179	24,179	24,179	24,179	Dec-22	Various 2031
17	Phillips Forest Property	12,687	12,687	12,687	12,687	Jan-24	Various 2032
18	Barron Collier 1 Propert	24,000	24,000	24,000	24,000	Jan-25	Various 2032-203
19	El Maximo Ranch Holdi	212,143	212,143	212,143	212,143	Nov-23	Various 2033-203
20	Future Solar Land	4,998	4,998	4,998	4,998	Dec-24	TBD
21	Beaty 1 Property	63,060	63,060	63,060	63,060	Feb-25	TBD
22	PAI Townsend Grove F	14,890	14,890	14,890	14,890	Apr-25	TBD
23	Bickett 1 Property - Cha	41,670	41,670	41,670	41,670	May-25	TBD
24	Bickett 2 Property - Des	15,600	15,600	15,600	15,600	May-25	TBD
25	Barron Collier 2 Propert	0	25,000	25,000	25,000	Jan-26	TBD
26	Beaty 2 Property	0	55,200	55,200	55,200	Feb-26	TBD
27	A. Duda & Sons, Inc Pr	0	258,644	258,644	258,644	May-26	TBD
28	North Joshua Grove Pr	0	9,727	9,727	9,727	May-26	TBD
29	Tamiami Citrus Property	0	0	0	11,050	May-27	TBD
30		708,843	1,091,900	1,091,900	1,102,950		
31	Average		900,372		1,097,425		
32	PHFU Average		973,972		1,205,189		

Source: Response to OPC Eighth Set of Interrogatories 230.

Summary of Cash Working Capital
(Thousands of Dollars)

WORKING CAPITAL - 13 MONTH AVERAGE

DOCKET NO.: 20250011-EI

($000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	A/C NO. COMPONENT	TEST YEAR JURISDICTIONAL AMOUNT	COMMISSION & COMPANY ADJUSTMENTS	TEST YEAR AMOUNT PER COMPANY	OPC ADJUSTMENTS	TEST YEAR AMOUNT PER OPC
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	6,567		6,567		6,567
4	134	OTHER SPECIAL DEPOSITS	5,002		5,002		5,002
5	135	WORKING FUNDS	1		1		1
6	142	CUSTOMER ACCOUNTS RECEIVABLE	1,137,032		1,137,032		1,137,032
7	143	OTHER ACCOUNTS RECEIVABLE	145,314		145,314		145,314
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,324)		(7,324)		(7,324)
9	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	66,333	(66,333)	0		0
10	151	FUEL STOCK	223,883		223,883		223,883
11	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,060,363	(51,740)	1,008,623		1,008,623
12	163	STORES EXPENSE UNDISTRIBUTED	(1,218)		(1,218)		(1,218)
13	165	PREPAYMENTS	104,676	(24,771)	79,905		79,905
14	171	INTEREST & DIVIDENDS RECEIVABLE	349	(349)	0		0
15	172	RENTS RECEIVABLE	18,708	(18,708)	0		0
16	173	ACCRUED UTILITY REVENUES	397,701		397,701		397,701
17	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,261	(21,261)	0		0
18		CURRENT AND ACCRUED ASSETS	3,178,648	(183,162)	2,995,486	0	2,995,486
19							0
20		DEFERRED DEBITS					0
21							0
22	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	1,025,465	(1,009,241)	16,224		16,224
23	182.3	OTHER REGULATORY ASSETS	468,688	(214,786)	253,902	29,488	283,390
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	214,380		214,380		214,380
25	184	CLEARING ACCOUNTS	32		32		32
26	185	TEMPORARY FACILITIES	856		856		856
27	186	MISCELLANEOUS DEFERRED DEBITS	2,341,557	(9,661)	2,331,896	(4,400)	2,327,496
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	1		1		1
29	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0		0		0
30		DEFERRED DEBITS	4,050,980	(1,233,688)	2,817,292	25,088	2,842,380
31							0
32							0
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DE	7,229,628	(1,416,850)	5,812,778	25,088	5,837,866
34							
35							

DOCKET NO.: 20250011-EI ($000)

Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR JURISDICTIONAL AMOUNT	COMMISSION & COMPANY ADJUSTMENTS	TEST YEAR AMOUNT PER COMPANY	OPC ADJUSTMENTS	TEST YEAR AMOUNT PER OPC
(1)		(2)	(3)	(4)	(5)	(6)	(7)
1		OTHER NONCURRENT LIABILITIES					
2							
3	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(150,577)	150,577	0		0
4	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(19,300)		(19,300)		(19,300)
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(70,317)	6,551	(63,766)		(63,766)
6	228.4	ACCUM PROVISION - OPERATING RESERVES	(204,590)		(204,590)		(204,590)
7	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0		0		0
8	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,314,107)	2,314,107	0		0
9		OTHER NONCURRENT LIABILITIES	(2,758,890)	2,471,235	(287,655)	0	(287,655)
10							0
11		CURRENT AND ACCRUED LIABILITIES					0
12							0
13	232	ACCOUNTS PAYABLE	(934,841)	108	(934,733)		(934,733)
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(56,907)		(56,907)		(56,907)
15	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,217)	3,193	(23)		(23)
16	236	TAXES ACCRUED	(572,669)		(572,669)		(572,669)
17	237	INTEREST ACCRUED	(343,709)		(343,709)		(343,709)
18	241	TAX COLLECTIONS PAYABLE	(127,445)		(127,445)		(127,445)
19	242	MISC CURRENT AND ACCRUED LIABILITIES	(816,556)	20,691	(795,866)		(795,866)
20		CURRENT AND ACCRUED LIABILITIES	(2,855,344)	23,992	(2,831,352)	0	(2,831,352)
21							0
22		DEFERRED CREDITS					0
23							0
24	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,515)		(4,515)		(4,515)
25	253	OTHER DEFERRED CREDITS	(293,136)	7,661	(285,476)		(285,476)
26	254	OTHER REGULATORY LIABILITIES	(4,836,338)	4,756,895	(79,443)		(79,443)
27							0
28	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(18,682)		(18,682)		(18,682)
29		DEFERRED CREDITS	(5,152,672)	4,764,555	(388,116)	0	(388,116)
30							0
31		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(10,766,906)	7,259,783	(3,507,123)	0	(3,507,123)
32							
33		WORKING CAPITAL ALLOWANCE	(3,537,278)	5,842,933	2,305,655	25,088	2,330,743
34							
35							

DOCKET NO.: 20250011-EI

($000)

Line No.	ACCOUNT NO.	COMPONENT	(3) TEST YEAR JURISDICTIONAL AMOUNT	(4) COMMISSION & COMPANY ADJUSTMENTS	(5) TEST YEAR AMOUNT PER COMPANY	(6) OPC ADJUSTMENTS	(7) TEST YEAR AMOUNT PER OPC
1		CURRENT AND ACCRUED ASSETS					
2							
3	131	CASH	0		0		0
4	134	OTHER SPECIAL DEPOSITS	5,004		5,004		5,004
5	135	WORKING FUNDS	1		1		1
6	142	CUSTOMER ACCOUNTS RECEIVABLE	1,209,589		1,209,589		1,209,589
7	143	OTHER ACCOUNTS RECEIVABLE	134,163		134,163		134,163
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,388)		(7,388)		(7,388)
9	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	66,677	(66,677)	0		0
10	151	FUEL STOCK	219,801		219,801		219,801
11	154	PLANT MATERIALS AND OPERATING SUPPLIES	1,074,538	(54,815)	1,019,723		1,019,723
12	163	STORES EXPENSE UNDISTRIBUTED	(1,244)		(1,244)		(1,244)
13	165	PREPAYMENTS	102,518	(21,778)	80,740		80,740
14	171	INTEREST & DIVIDENDS RECEIVABLE	349	(349)	0		0
15	172	RENTS RECEIVABLE	18,730	(18,730)	0		0
16	173	ACCRUED UTILITY REVENUES	398,633		398,633		398,633
17	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	21,693	(21,693)	0		0
18		CURRENT AND ACCRUED ASSETS	3,243,065	(184,042)	3,059,022	0	3,059,022
19							0
20		DEFERRED DEBITS					0
21							0
22	182.2	UNRECOVERED PLANT AND REGULATORY COSTS	953,011	(939,279)	13,732		13,732
23	182.3	OTHER REGULATORY ASSETS	407,602	(181,082)	226,520	26,384	252,904
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	238,667		238,667		238,667
25	184	CLEARING ACCOUNTS	32		32		32
26	185	TEMPORARY FACILITIES	856		856		856
27	186	MISCELLANEOUS DEFERRED DEBITS	2,395,450	(9,461)	2,385,989	(3,143)	2,382,846
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	(4)		(4)		(4)
29	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0		0		0
30		DEFERRED DEBITS	3,995,614	(1,129,822)	2,865,793	23,241	2,889,034
31							0
32							0
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DEI	7,238,679	(1,313,864)	5,924,814	23,241	5,948,055
34							
35							

DOCKET NO.: 20250011-EI

($000)

Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR JURISDICTIONAL AMOUNT	COMMISSION & COMPANY ADJUSTMENTS	TEST YEAR AMOUNT PER COMPANY	OPC ADJUSTMENTS	TEST YEAR AMOUNT PER OPC
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		OTHER NONCURRENT LIABILITIES					
2							
3	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(152,138)	152,138	0		0
4	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(31,378)		(31,378)		(31,378)
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(63,351)	5,232	(58,119)		(58,119)
6	228.4	ACCUM PROVISION - OPERATING RESERVES	(209,703)		(209,703)		(209,703)
7	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0		0
8	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,404,911)	2,404,911	0		0
9		OTHER NONCURRENT LIABILITIES	(2,861,481)	2,562,281	(299,200)	0	(299,200)
10							0
11		CURRENT AND ACCRUED LIABILITIES					0
12							0
13	232	ACCOUNTS PAYABLE	(914,950)	108	(914,842)		(914,842)
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(56,927)		(56,927)		(56,927)
15	235	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3,218)	3,195	(23)		(23)
16	236	TAXES ACCRUED	(537,817)		(537,817)		(537,817)
17	237	INTEREST ACCRUED	(373,722)	0	(373,722)		(373,722)
18	241	TAX COLLECTIONS PAYABLE	(130,038)		(130,038)		(130,038)
19	242	MISC CURRENT AND ACCRUED LIABILITIES	(794,393)	21,112	(773,281)		(773,281)
20		CURRENT AND ACCRUED LIABILITIES	(2,811,063)	24,415	(2,786,650)	0	(2,786,650)
21							0
22		DEFERRED CREDITS					0
23							0
24	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(4,607)		(4,607)		(4,607)
25	253	OTHER DEFERRED CREDITS	(275,170)	7,476	(267,694)		(267,694)
26	254	OTHER REGULATORY LIABILITIES	(4,736,921)	4,683,402	(53,519)		(53,519)
27							0
28	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(18,449)		(18,449)		(18,449)
29		DEFERRED CREDITS	(5,035,146)	4,690,878	(344,268)	0	(344,268)
30							0
31		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(10,707,691)	7,277,574	(3,430,117)	0	(3,430,117)
32							
33		WORKING CAPITAL ALLOWANCE	(3,469,012)	5,963,710	2,494,697	23,241	2,517,939
34							
35							

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Cash Working Capital

Summary of Plant Daniel Adjustment
(Thousands of Dollars)

Schedule B-6
Page 5 of 5

Line No.	Description	(A) Reg Asset 2026	(B) Amortization 2026	(C) Description	(D) Reg Asset 2027	(E) Amortization 2027
1	Dec-25	31,040		Dec-26	27,936	
2	Jan-26	30,781	259	Jan-27	27,677	259
3	Feb-26	30,523	259	Feb-27	27,419	259
4	Mar-26	30,264	259	Mar-27	27,160	259
5	Apr-26	30,005	259	Apr-27	26,901	259
6	May-26	29,747	259	May-27	26,643	259
7	Jun-26	29,488	259	Jun-27	26,384	259
8	Jul-26	29,229	259	Jul-27	26,125	259
9	Aug-26	28,971	259	Aug-27	25,867	259
10	Sep-26	28,712	259	Sep-27	25,608	259
11	Oct-26	28,453	259	Oct-27	25,349	259
12	Nov-26	28,195	259	Nov-27	25,091	259
13	Dec-26	27,936	259	Dec-27	24,832	259
14	Expense		3,104			3,104
15	Regulatory Asset	29,488			26,384	
				Jurisdictional		
16	Other Operation & Maintenance		(5,457)			(5,342)
17	Taxes Other Than Income		(2,789)			(2,789)
18	Operating Expense Adjustment		(8,246)			(8,131)

Source: Lines 1-15 are based on Order No. PSC-2025-0139-PAA-EI
Lines 1-15 are based on Order No. PSC-2025-0139-PAA-EI
Lines 16-18 are from Company Exhibit LF-6.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Adjusted Net Operating Income

Adjusted Net Operating Income
(Thousands of Dollars)

Schedule C
Page 1 of 2

Line No.	Description	Adjusted Jurisdictional Total per Company (A)	Citizens Adjustments (B)	Adjusted Jurisdictional Total per Citizens (C)
1	Revenues from Sales	9,641,439	133,032	9,774,471
2	Other Operating Revenues	243,330	(1,684)	241,646
3				
4	**Total Operating Revenues**	9,884,769	131,348	10,016,117
5				
6	**Operating Expenses**			
7	Other Operation & Maintenance	1,307,821	(304,018)	1,003,803
8	Fuel and Interchange (Non-recoverable)	14,543		14,543
9	Depreciation & Amortization	3,097,560	(248,793)	2,848,767
10	Taxes Other Than Income	903,354	(39,859)	863,495
11	Income Taxes	(18,213)	270,667	252,454
12	Gain/Loss on Disposition of Utility Plant	(420)		(420)
13				
14	Total Operating Expenses	5,304,646	(322,003)	4,982,642
15				
16	Net Operating Income	4,580,123	453,350	5,033,474

Source/Notes
Col. A: Company Schedule C-1
Col. B See Schedule C-1, Page 1

Adjusted Net Operating Income
(Thousands of Dollars)

Line No.	Description	Adjusted Jurisdictional Total per Company (A)	Citizens Adjustments (B)	Adjusted Jurisdictional Total per Citizens (C)
1	Revenues from Sales	9,711,780	150,475	9,862,255
2	Other Operating Revenues	281,395	(1,684)	279,711
3				
4	**Total Operating Revenues**	9,993,175	148,791	10,141,966
5				
6	**Operating Expenses**			
7	Other Operation & Maintenance	1,334,947		1,334,947
8	Fuel and Interchange (Non-recoverable)	14,785	(307,915)	(293,130)
9	Depreciation & Amortization	3,343,500	(291,631)	3,051,869
10	Taxes Other Than Income	943,334	(54,728)	888,606
11	Income Taxes	30,877	303,843	334,720
12	Gain/Loss on Disposition of Utility Plant	(33)		(33)
13				
14	Total Operating Expenses	5,667,409	(350,431)	5,316,979
15				
16	Net Operating Income	4,325,766	499,222	4,824,987

Source/Notes
Col. A: See Company Schedule C-1
Col. B See Schedule C-1, Page 2

Florida Power & Light
Projected Test Year Ended December 31, 2026

Net Operating Income-Summary of Adjustments
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Net Operating Income-Summary of Adjustments

Schedule C-1
Page 1 of 2

Line No.	Adjustment Title	Witness/Reference	Total Adjustment	Jurisdictional Separation Factor	Jurisdictional Amount
	Operating Revenue Adjustments				
1	Increase in Base Revenues from Retail Sales	Jacob Thomas/C-2	$ 133,032	1.000000	$ 133,032
2				1.000000	-
3	subtotal				$ 133,032
	Other O & M				
4	Payroll Adjustment	C-4	(129,285)	0.973274	$ (125,830)
5	Excess Incentive Compensation Payroll Adjustmer	C-5	(75,698)	0.962985	(72,896)
6	Long-Term Incentive Compensation	C-5	(15,067)	0.967790	(14,582)
7	SERP	OPC 1-25	(3,588)	0.967790	(3,472)
8	Pension & Benefit Adjustment	C-6	(12,491)	0.969171	(12,106)
9	Insurance Adjustment	C-7	(14,176)	0.962292	(13,642)
10	Injuries & Damages Adjustment	C-8	(28,862)	0.962292	(27,773)
11	Directors & Officers Liability Insurance	C-9	(4,820)	0.962292	(4,638)
12	Uncollectible Expense Reduction	C-11	(2,121)	1.000000	(2,121)
13	Uncollectible Expense Increase Associated w/ Rev	C-11	146	1.000000	146
14	Planned Generation Maintenance	C-12	(11,400)	0.958490	(10,927)
15	Planned Transmission Maintenance	C-13	(11,528)	0.916533	(10,566)
16	Plant Daniel Adjustment	B-6 P. 5	(5,457)	0.968770	(5,287)
17	Dues - Non-Industry	C-17	(334)	0.969171	(324)
18	Dues - Economic Development	C-17	(4,159)	0.969171	(4,030)
19	subtotal				$ (304,018)
	Depreciation & Amortization				
20	Revision to Proposed Depreciation Rates	William Dunkel/C-14	(166,990)	Various	(164,501)
21	Dismantlement Amortization	William Dunkel/C-15	(55,237)	0.958793	(52,961)
22	Remove Rate Case Expense Amortization	C-10	(1,257)	1.000000	(1,257)
23	Impact of Adjustments to PIS on Depreciation	J. Dauphinois/B-2	(34,493)	0.959249	(33,087)
24	Plant Daniel Adjustment	B-6 P. 5	3,104	0.970860	3,014
25	subtotal				$ (248,793)
	Taxes Other Than Income				
26	Payroll Tax Adjustment	C-6	(9,157)	0.969171	$ (8,875)
27	Property Taxes	C-16	(29,397)	0.960942	(28,249)
28	Plant Daniel Adjustment	B-6 P. 5	(2,789)	0.980720	$ (2,735)
29	subtotal				$ (39,859)
	Income Taxes				
30	Impact of other adjustments	C-18		Various	$ 184,356
31	Interest Synchronization Adjustment	C-19	90,307	0.955755	86,311
32					
33	subtotal				$ 270,667
34	**Other Income - Lease Revenue**	C-3	$ 1,684	1.000000	1,684
35	NOI Adjustment				$ 453,350

Notes
Jurisdictional Separation Factors from MFR Schedule C-4 or other schedules within the Company's filing.

Florida Power & Light
Projected Test Year Ended December 31, 2027

Net Operating Income-Summary of Adjustments
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Net Operating Income-Summary of Adjustments

Schedule C-1
Page 2 of 2

Line No.	Adjustment Title	Witness/Reference	Total Adjustment	Jurisdictional Separation Factor	Jurisdictional Amount
	Operating Revenue Adjustments				
1	Increase in Base Revenues from Retail Sales	Jacob Thomas/C-2	$ 150,475	1.000000	$ 150,475
2				1.000000	-
3	subtotal				$ 150,475
	Other O & M				
4	Payroll Adjustment	C-4	(143,473)	0.972930	$ (139,589)
5	Excess Incentive Compensation Payroll Adjustment	C-5	(81,022)	0.962949	(78,020)
6	Long-Term Incentive Compensation	C-5	(15,513)	0.969694	(15,043)
7	SERP	OPC 1-25	(3,590)	0.967790	(3,475)
8	Pension & Benefit Adjustment	C-6	(14,467)	0.969690	(14,029)
9	Insurance Adjustment	C-7	(14,858)	0.969190	(14,400)
10	Injuries & Damages Adjustment	C-8	(3,981)	0.969190	(3,858)
11	Directors & Officers Liability Insurance	C-9	(5,169)	0.969190	(5,010)
12	Uncollectible Expense Reduction	C-11	(1,915)	1.000000	(1,915)
13	Uncollectible Expense Increase Associated w/ Revenue Adj.	C-11	166	1.000000	166
14	Planned Generation Maintenance	C-12	(10,217)	0.969190	(9,902)
15	Planned Transmission Maintenance	C-13	(13,805)	0.969190	(13,379)
16	Plant Daniel Adjustment	B-6 P. 5	(5,342)	0.969190	(5,177)
17	Dues - Non-Industry	C-17	(324)	0.969694	(314)
18	Dues - Economic Development	C-17	(4,095)	0.969694	(3,970)
19	subtotal				$ (307,915)
	Depreciation & Amortization				
20	Revision to Proposed Depreciation Rates	William Dunkel/C-14	(176,920)	Various	(174,336)
21	Dismantlement Amortization	William Dunkel/C-15	(55,237)	0.959034	(52,974)
22	Remove Rate Case Expense Amortization	C-10	(1,257)	1.000000	(1,257)
23	Impact of Adjustments to PIS on Depreciation	J. Dauphinois/B-2	(68,869)	0.95949	(66,079)
24	Plant Daniel Adjustment	B-6 P. 5	3,104	0.971341	3,015
25	subtotal				$ (291,631)
	Taxes Other Than Income				
26	Payroll Tax Adjustment	C-6	(9,710)	0.969690	$ (9,416)
27	Property Taxes	C-16	(44,274)	0.961683	(42,577)
28	Plant Daniel Adjustment	B-6 P. 5	(2,789)	0.980590	(2,735)
29	subtotal				$ (54,728)
	Income Taxes				
30	Impact of other adjustments	C-18		Various	$ 204,391
31	Interest Synchronization Adjustment	C-19	106,601	0.932940	99,452
32					
33	subtotal				$ 303,843
34	**Other Income - Lease Revenue**	C-3	$ 1,684	1.000000	1,684
35	NOI Adjustment				$ 499,222

Notes
Jurisdictional Separation Factors from MFR Schedule C-4 or other schedules within the Company's filing.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Revenue

Revenue
(Thousands of Dollars)

Schedule C-2

Line No.	Description	2024 Revenue	2025 Revenue	2026 Revenue	2027 Revenue
1	Revenue Per FP&L	9,532,201	9,545,327	9,641,439	9,711,780
2	Revenue Adjustment			133,032	150,475
3					
4	Revenue Adjustment		0	133,032	150,475
5	Adjusted Revenue		9,545,327	9,774,471	9,862,255

Source:
Line 1 is from MFR C-1
Line 2 is from OPC witness Jacob Thomas.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Other Revenue

Other Revenue
(Thousands of Dollars)

Schedule C-3

Line No.	Description	2022	2023	2024	2025	2026	2027
1	PHFU			1,122,882	1,270,738	1,541,832	1,602,140
2	% Change				13.17%	21.33%	3.91%
3	Revenue	1,435	2,963	3,390	3,266	3,266	3,266
4	% Change		106.48%	14.41%	-3.66%	0.00%	0.00%
5	Per Company					3,266	3,266
					PHFU		
6	El Maximo				212,143	(1,230)	(1,230)
7	Hendry Clean Energy/Hendry Solar Energy *				36,425	(57)	(57)
8	Hendry Clean Energy/Hendry Solar Energy *					(7)	(7)
9	Hendry Clean Energy/Hendry Solar Energy *					(1)	(1)
10	Hendry Clean Energy/Hendry Solar Energy *					(61)	(61)
11	IFC SE Grove (Valencia)				24,179	(71)	(71)
12	Good Grove				30,075	(117)	(117)
13	US Sugar				25,218	0	0
14	Williams Farm				32,202	(140)	(140)
15	Other Revenue Adjustment				360,242	(1,684)	(1,684)
16						1,582	1,582
17	FP&L Requested Rate of Return				7.63%		
18	Cost to Customers				27,486		

Source:
Lines 3, 5 and 6-14 are from response to Staff's Fifth Set Of Interrogatories No. 114
* Removed all revenue associated with both properties even though only Hendry Clean Energy was excluded.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Payroll
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Payroll
Schedule C-4

Line No.	Year	(A) O&M	(B) Capital	(C) Recoverable	(D) Total	(E) O&M%	(F) Capital%
1	2021	734,141	338,352	17,811	1,090,304	67.33%	31.03%
2	2022	698,087	420,655	30,911	1,149,652	60.72%	36.59%
3	2023	697,893	464,785	35,555	1,198,233	58.24%	38.79%
4	2024	682,049	488,316	35,254	1,205,620	56.57%	40.50%
5	Historical	2,812,170	1,712,107	119,532	4,643,809	60.56%	36.87%
6	2025 YTD	171,155	124,587	8,627	304,369	56.23%	40.93%
7	2025	722,405	359,993	28,585	1,110,983	65.02%	32.40%
8	2026	749,836	355,980	28,415	1,134,231	66.11%	31.39%
9	2027	775,925	353,554	29,278	1,158,758	66.96%	30.51%

		Employees	Total	O&M%	O&M	FP&L O&M	OPC PR Adjust.
10	2021	9,390	1,090,304				
11	2022	8,966	1,149,652				
12	2023	9,154	1,198,233				
13	2024	9,112	1,205,620				
14	2025	9,277	1,110,983	56.57%	628,511	722,405	(93,894)
15	2026	9,382	1,134,231	56.57%	641,663	749,836	(108,173)
16	2027	9,427	1,158,758	56.57%	655,539	775,925	(120,387)

		Employees	O&M	Average O&M Pay	Employees Per OPC	O&M Per OPC	OPC PR Adjust.
17	2025	9,277	722,405	77.871	9,066	705,974	(16,431)
18	2026	9,382	749,836	79.923	9,090	726,499	(23,337)
19	2027	9,427	775,925	82.309	9,114	750,163	(25,763)

		2025	2026	2027
20	Citizens Adjustment to O&M Allocation	(93,894)	(108,173)	(120,387)
21	Employee Count Adjustment	(16,431)	(23,337)	(25,763)
22	Citizens O&M Allocation Offset	(1,389)	2,226	2,677
		(111,713)	(129,285)	(143,473)

Source: Page 2 of 2 HWS Exhbit 2 Schedule C-3.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Payroll
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Payroll
Schedule C-4
Page 2 of 2

Line No.		(A) 2021	(B) 2022	(C) 2023	(D) 2024	(F) YTD 2025	(G) 2025	(H) 2026	(I) 2027
1	January	9,439	9,206	8,977	9,234	9,046			
2	February	9,451	9,184	9,043	9,170	9,085			
3	March	9,470	9,127	9,095	9,133	9,066			
4	April	9,463	9,091	9,097	9,123				
5	May	9,411	8,853	9,090	9,092				
6	June	9,390	8,809	9,138	9,089				
7	July	9,390	8,841	9,190	9,099				
8	August	9,393	8,850	9,230	9,111				
9	September	9,383	8,898	9,261	9,089				
10	October	9,348	8,917	9,260	9,077				
11	November	9,332	8,915	9,250	9,054				
12	December	9,206	8,900	9,217	9,074				
13	Average Excluding Affili	9,390	8,966	9,154	9,112	9,066	0	0	0
14	Avg Per MFR C-35			9,154	9,112		9,277	9,382	9,427
15	Historical Average	9,390	8,966	9,154	9,112				
16	Planned Employees	9,835	9,548	9,914	9,720		9,277	9,382	9,427
	Total	2021	2022	2023	2024	YTD 2025	2025	2026	2027
17	O&M-Base	652,262	616,184	611,589	602,378	152,539	663,121	685,816	711,435
18	O&M - OT	81,879	81,903	86,304	79,671	18,616	59,284	64,020	64,490
19	O&M Total	734,141	698,087	697,893	682,049	171,155	722,405	749,836	775,925
20	Capital-Base	278,250	309,074	366,028	352,894	99,465	326,652	323,111	320,378
21	Capital - OT	60,102	111,581	98,757	135,422	25,121	33,341	32,869	33,176
22	Capital Total	338,352	420,655	464,785	488,316	124,587	359,993	355,980	353,554
23	Recoverable - Base	15,886	27,256	30,372	30,040	7,414	28,562	28,392	29,255
24	Recoverable - OT	1,925	3,655	5,183	5,214	1,214	23	23	23
25	Recoverable Total	17,811	30,911	35,555	35,254	8,627	28,585	28,415	29,278
26	Total	1,090,304	1,149,652	1,198,233	1,205,620	304,369	1,110,983	1,134,231	1,158,758
27	O&M %	67.33%	60.72%	58.24%	56.57%	56.23%	65.02%	66.11%	66.96%
28	Capital %	31.03%	36.59%	38.79%	40.50%	40.93%	32.40%	31.39%	30.51%
29	Recoverable %	1.63%	2.69%	2.97%	2.92%	2.83%	2.57%	2.51%	2.53%
		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
30	Non-Officer Incentive	91,126	96,807	103,528	107,063	27,106	113,729	118,914	124,039
31									
32	LT Incentive				15,658		16,880	17,688	18,261
33	Total Incentive	91,126	96,807	103,528	122,721	27,106	130,609	136,602	142,300
34	Total Payroll	1,181,430	1,246,460	1,301,761	1,328,341	331,475	1,241,593	1,270,834	1,301,058
35	Per MFR C-35			1,402,680	1,453,207		1,363,659	1,406,498	1,437,740

Source: Lines 1-13 is from response to OPC 11-326.
Line 15 is from corrected response to OPC 1-16.
Line 16 is from corrected response to OPC 6-124.
Lines 17-26, are from response to OPC-11-327.

Florida Power & Light
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Incentive Compensenation

Incentive Compensenation
(Thousands of Dollars)

Schedule C-5

Line No.	Year	Non-Officer Performance	Base O&M	Capital	Other	Clause	O&M %	Capital %
1	2021	91,126	65,930	23,277		1,919	72.35%	25.54%
2	2022	96,807	64,788	29,138		2,882	66.92%	30.10%
3	2023	103,528	68,813	30,896		3,819	66.47%	29.84%
4	2024	107,063	68,867	34,484		3,713	64.32%	32.21%
5	2025 YTD	27,106	17,400	8,880		915	64.19%	32.76%
				FORECASTED				
6	2025	113,729	70,765	39,720		3,244	62.22%	34.92%
7	2026	118,914	75,870	39,852		3,292	63.80%	33.51%
8	2027	124,039	81,205	39,322		3,513	65.47%	31.70%

		Performance Long Term	O&M	Capital	Other	Clause	O&M %	Capital %
9	2024	15,658	12,568	3,090	0	0	80.26%	19.74%
				FORECASTED				
10	2025	16,880	13,504	3,376			80.00%	20.00%
11	2026	17,688	14,150	3,538			80.00%	20.00%
12	2027	18,261	14,609	3,652			80.00%	20.00%

			INCENTIVE PLANS			
	2026	Officer	Non-Officer Annual Cash	Long Term	Stock Based	Total
13	Per Book O&M	95,451	84,316	14,150	4,159	198,075
14	Affiliate Charges	(36,917)	(5,196)	(549)	(1,352)	(44,014)
15	Adj O&M	58,534	79,120	13,601	2,806	154,061
16	Juris O&M	56,729	76,191	13,182	2,720	148,822
17	Clause	0	(3,295)	0	0	(3,295)
18	Executive Adj	(56,729)	0	0	(1,320)	(58,049)
19	Base O&M	0	72,896	13,182	1,400	87,478
20	OPC Jurisdictional Adjustment		(72,896)	(13,182)	(1,400)	(87,478)
	2027					
21	Per Book O&M	104,192	90,567	14,609	4,323	213,691
22	Affiliate Charges	(42,286)	(5,895)	(567)	(1,474)	(50,222)
23	Adj O&M	61,905	84,673	14,042	2,849	163,469
24	Juris O&M	60,029	81,535	13,616	2,763	157,944
25	Clause	0	(3,516)	0	0	(3,516)
26	Executive Adj	(60,029)	0	0	(1,336)	(61,365)
27	Base O&M	0	78,020	13,616	1,427	93,062
28	OPC Jurisdictional Adjustment		(78,020)	(13,616)	(1,427)	(93,063)

Source: Lines 1 - 8 are from response to OPC 11-328.
Lines 9 - 12 are from response to OPC 8-313.
Lines 13-19 and 21-27 are from Supplemental OPC 1-24.

Florida Power & Light
Projected Test Year Ended December 31, 2027

Payroll Benefits and Taxes
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Payroll Benefits and Taxes

Schedule C-6

Line No.	Year	2025	2026	Jurisdictional 2026	2027	Jurisdictional 2027
1	FP&L Payroll (C-35)	1,363,359	1,406,498		1,437,740	
2	Payroll Fringes (C-35)	184,924	201,064		210,856	
3	Payroll Taxes (C-35)	(95,161)	(95,764)		(95,748)	
4	Pension & Benefits (C-35)	89,763	105,300		115,108	
5	Pension & Benefit Rate (C-35)	6.58%	7.49%		8.01%	
6	Payroll Tax Rate (C-35)	6.98%	6.81%		6.66%	
7	FP&L O&M Payroll		749,836		775,925	
8	O&M Payroll Taxes (C-4)		31,222	30,259	31,410	30,458
9	Company Adjust.		(18)	(18)	(18)	(18)
10	Base O&M PR Tax		31,204	30,241	31,392	30,440
11	Payroll Tax Rate	L.10/L. 7	4.16%	4.16%	4.05%	4.05%
12	Citizens Payroll Adjustment		(129,285)		(143,473)	
13	Incentive Comp. Adjustment		(90,765)		(96,535)	
14	Total Compensation Adjustment		(220,050)		(240,008)	
15	Payroll Tax Adjustment	L.14 x L. 7	(9,157)	(8,875)	(9,710)	(9,416)
16	O&M Pension & Benefits (C-4)		42,563	41,251	46,772	45,354
17	Pension & Benefit Rate	L. 16/L. 7	5.68%	5.68%	6.03%	6.03%
18	Pension & Benefit Adjustment	L.14 x L. 17	(12,491)	(12,106)	(14,467)	(14,029)
19	O&M Pension & Benefits (C-4)		42,583	41,270	46,794	45,376
20	Company Adjust.		(20)	(19)	(22)	(22)
21	Base Rate O&M		42,563	41,251	46,772	45,354

Source:
Line 7 FP&L O&M Payroll is from response to OPC-11-327.
Lines 9 and 20 are from response to OPC POD 1-16

Florida Power & Light
Projected Test Year Ended December 31, 2027

Payroll Benefits and Taxes
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Payroll Benefits and Taxes

Schedule C-6
Page 2 of 2

Line No.	Year	2020	2021	2022	2023	2024	Average
	Account 926 MFR C-6						
1	Budgeted	47,009	29,130	53,696	34,971	46,394	42,240
2	Actual	32,073	43,259	57,185	25,443	40,061	39,604
3	Actual Over (Under) Budget	(14,936)	14,129	3,489	(9,528)	(6,333)	(2,636)
	Employee Benefits						
		2021	2022	2023	2024	2026	2027
4	Medical	96,875	86,021	89,936	95,718	107,097	112,506
5	Dental	3,770	3,273	3,728	3,640	4,214	4,291
6	Life	1,898	1,839	2,456	2,523	2,798	2,870
7	Disability/FMLA	2,989	5,025	2,351	4,037	6,354	6,379
8	Education Assistance	1,721	2,211	3,822	4,801	6,180	6,432
9	Health & Welfare Other	21,350	7,367	14,479	15,886	15,905	16,266
10	Health & Welfare Benefits	128,603	105,735	116,773	126,605	142,548	148,744
11	Pension	(106,148)	(91,705)	(123,989)	(101,680)	(104,044)	(102,131)
12	OPEB	(3,560)	3,907	8,420	7,929	7,189	6,882
13	401k	42,345	40,765	42,824	43,549	47,288	48,943
14	Retirement	(67,362)	(47,033)	(72,746)	(50,201)	(49,567)	(46,306)
15	Workers Comp	6,148	7,488	8,522	9,943	12,317	12,669
16	Payroll Tax	89,463	89,346	100,091	105,081	95,764	95,748
17	Benefits by Law	95,612	96,834	108,613	115,024	108,081	108,417
18	Total	156,852	155,537	152,640	191,428	201,062	210,855
19	Percentage Increase (Decrease)		-0.84%	-1.86%	25.41%	5.03%	4.87%

Source: Lines 1-3 are based on MFR C-6.
Lines 4-17 for 2021-2024 is from response to OPC Interrogatory No. 6-129.
Lines 4-17 are from MFR Schedule C-35.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Insurance Expense

Insurance Expense
(Thousands of Dollars)

Schedule C-7

Line No.		(A) 2020	(B) 2021	(C) 2022	(D) 2023	(E) 2024	(F) Average
	Acct 924 PROPERTY INSURANCE:						
1	Prop. Insurance - Other		$19,865	20,707	23,194	26,053	$22,455
2	Prop. Insurance - Nuclear (PSL and PTN)		8,789	8,436	8,249	8,498	$8,493
3	Prop. Insurance - Nuclear Dist. Refund (PSL and PTN)		(19,393)	(28,640)	(6,088)	(15,008)	($17,282)
4	Prop. Insurance - Nuclear Outage (PSL and PTN)		1,891	1,929	1,928	2,036	$1,946
5	Prop. Insurance - Nuclear Outage Dist. Refund (PSL and PTN)		(3,999)	(6,223)	(2,794)	(3,261)	($4,069)
6	FMPA and Participation Agreement Reimbursement		(340)	(442)	(324)	(253)	($340)
7	Other miscellaneous		1	8	0	(4)	$1
8	**Total**		$6,814	(4,225)	24,165	18,062	$11,204
	Acct 925 LIABILITY INSURANCE:						
9	Liability Insurance - Other		$9,047	11,859	14,779	16,147	$12,958
10	Liability Insurance - Nuclear (PSL and PTN)		4,701	4,754	4,900	5,341	4,924
11	Liability Insurance - Nuclear Refund (PSL and PTN) (3)		(2,337)	(2,363)	(2,472)	(2,808)	(2,495)
12	Liability Insurance - Workers Compensation		2,976	1,983	4,938	3,562	3,365
13	St. Lucie 2 Participant Credit Workers Compensation		(191)	(95)	(197)	(103)	(146)
14	**Total**		$14,196	16,138	21,948	22,139	$18,605

	Acct 924 PROPERTY INSURANCE:	2025	2026	OPC Amount	2027	OPC Amount
15	Prop. Insurance - Other	$27,628	28,900	28,900	29,371	29,371
16	Prop. Insurance - Nuclear (PSL and PTN)	8,962	9,317	9,317	9,596	9,596
17	Prop. Insurance - Nuclear Dist. Refund (PSL and PTN)	(8,215)	(8,215)	(11,256)	(8,215)	(11,256)
18	Prop. Insurance - Nuclear Outage (PSL and PTN)	2,081	2,164	2,164	2,229	2,229
19	Prop. Insurance - Nuclear Outage Dist. Refund (PSL and PTN)	(1,785)	(1,785)	(2,445)	(1,785)	(2,445)
20	FMPA and Participation Agreement Reimbursement	(505)	(540)	(540)	(578)	(578)
21	Other miscellaneous	16	17	17	17	17
22	**Total**	$28,183	29,858	26,157	30,635	26,933
23		156%	106%		103%	
24	**OPC Recommended Adjustment**			(3,702)		(3,702)
	Acct 925 LIABILITY INSURANCE:					
25	Liability Insurance - Other	$29,513	31,337	20,862	33,375	22,218
26	Liability Insurance - Nuclear (PSL and PTN)	6,237	6,549	6,549	6,842	6,842
27	Liability Insurance - Nuclear Refund (PSL and PTN) (3)	(2,654)	(2,612)	(2,612)	(2,881)	(2,881)
28	Liability Insurance - Workers Compensation	3,879	4,000	4,000	4,130	4,130
29	St. Lucie 2 Participant Credit Workers Compensation	(32)	(32)	(32)	(32)	(32)
30		$36,942	39,242	28,767	41,433	30,277
31		167%	106%		106%	
32	**OPC Recommended Adjustment**			(10,475)		(11,156)
33	Total			(14,176)		(14,858)

Source:
Actual and budgeted insurance is from response to corrected OPC Interrogatory 1-43.
NOTE: The Company did not provide 2020 information as requested.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Injuries & Damages Expense

Injuries & Damages Expense
(Thousands of Dollars)

Schedule C-8
Page 1 of 1

Line No.	Description	(A) 2021	(B) 2022	(C) 2023	(D) 2024	(E) Average
	Actuals					
1	Injuries & Damages Reserve	13,869	14,682	27,921	15,322	$17,949
2	Injuries & Damages Claims	2,915	2,814	2,408	1,945	$2,521
3	**Total**	16,784	17,496	30,330	17,267	$20,469
	Forecasted	2025	2026	2027		
4	Injuries & Damages Reserve	15,322	46,091	21,210		
5	Injuries & Damages Claims	3,240	3,240	3,240		
6	**Total**	18,562	49,331	24,450		
7	OPC Recommended Expense		20,469	20,469		
8	OPC Recommended Adjustment		(28,862)	(3,981)		

Source:
Actual and budgeted Injuries & Damages are from response to OPC Interrogatory 12-331.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI HWS
Exhibit - 2
D & O Liability Insurance Expense

Directors & Officers Liability Insurance Expense
(Thousands of Dollars)

Schedule C-9
Page 1 of 1

~~CONFIDENTIAL~~

Line No.	Description/Year	(A) D&O Liability Insurance Expense	(B) D&O Liability Insurance Expense	(C) Percentage Increase
1	2022	2,353	2,353	
2	2023	2,647	2,647	12.52%
3	2024	3,272	3,272	23.58%
4				
5	2025	4,116	4,116	25.81%
6	2026	4,820	4,820	17.11%
7	2027	5,169	5,169	7.25%
8	Percentage Change 2022 to 2027			219.71%
			2026	2027
9	Adjustment to remove D&O Liability Insurance Expense		(4,820)	(5,169)

Source:
Column A, Lines 1 -7: Response to OPC 1-44.

Florida Power & Light
Projected Test Year Ended December 31, 2006

Docket No. 20250011-EI
HWS Exhibit - 2
Rate Case Expense

Rate Case Expense
(Thousands of Dollars)

Schedule C-10
Page 1 of 1

Line No.	Description	2025 Amount	2026 Amount	2027 Amount	Reference
1	Company Rate Case Expense Adjustment		1257	1,257	MFR Sch. C-2
2	Rate Case Expense in Base O&M				
3	Total Rate Case Expense in Test Year	-	1,257	1,257	
4	Citizens Adjustment to Remove Rate Case Expense	-	(1,257)	(1,257)	
5	Citizens Adjustment to Remove Unamortized Rate Case Expense Balance from Rate Base		(4,400)	(3,143)	MFR Sch. B-2
	Outside Consultants	160021-EI	2021015-EI	20250011-EI	
6	Dismantlement Study	325	474	500	
7	Depreciation Study	301	288	550	
8	Benchmarking	228	510	500	
9	Legal	885	980	600	
10	Regulatory Consulting	127	207	428	
11	ROE	292	295	500	
12	Cost of Service		22	305	
13	Variuos Outside Consultants		407	1,022	
14	Outside Consulting Total	2,157	3,183	4,405	
	Various				
15	Hotel, lodging & meals			342	
16	Administrative			183	
17	Other			99	
18	Various Total	1,278	1,970	624	
19	Total	3,435	5,153	5,029	

Source/Notes:
Line 5 is from response to OPC First Set of Interrogatories No. 52
Current case Lines 6-19 are from excel spread sheet for MFR Schedule C-10 from response to OPC POD 1-14.
Prior cases lines 6-19 are from response to OPC First Set of Interrogtories No. 52.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Uncollectible Expense

Uncollectible Expense

Schedule C-11
Page 1 of 1

(Thousands of Dollars)

Line No.	Year	Net Write-Offs	Adjusted Gross Revenues	Bad Debt Factor
1	2021	14,515	11,342,105	0.128%
2	2022	14,377	15,418,793	0.093%
3	2023	18,395	16,978,327	0.108%
4	2024	20,190	15,865,050	0.127%
5	Total 2021 - 2024	67,477	59,604,274	0.113%
6	Total 2022 - 2024	52,962	48,262,170	0.110%
			2026	2027
7	Adjusted Gross Revenues, per FP&L		15,645,129	15,740,698
8	FP&L Requested Bad Debt Rate		0.124%	0.122%
9	Bad Debt Expense (Net Write-Offs), per FP&L		19,331	19,230
10	OPC Recommended Bad Debt Rate		0.110%	0.110%
11	OPC Recommended Bad Debt Expense		17,210	17,315
12	Adjustment to Bad Debt Expense		(2,121)	(1,915)
13	OPC Recommended Revenue Adjustment		133,032	150,475
14	OPC Recommended Bad Debt Rate		0.110%	0.110%
15	Expense Adjustment Based on Added Revenue		146	166

Source:
Amounts from Company MFR Sch. C-11.
Lines 1-4 are from OPC 1-36.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Planned Generation Maintenance

Planned Generation Maintenance
(Thousands of Dollars)

Schedule C-12
Page 1 of 3

Line No.	Year	Budget		Actual		Actual Over (Under)	Percentage
	Non-Nuclear Generation						
1	2020	39,644		34,160		(5,484)	-13.83%
2	2021	33,595		31,960		(1,635)	-4.87%
3	2022	35,537		23,273		(12,264)	-34.51%
4	2023	21,141		14,313		(6,828)	-32.30%
5	2024	10,998		6,458	*	(4,539)	-41.27%
6	2025 YTD Feb	4,004		2,256		(1,748)	-43.66%
7	Five Year Average	28,183		22,033		(6,150)	-21.82%
						OPC Adjustment	
8	2025	15,216	*				-21.82%
9	2026	22,035	*			(4,809)	-21.82%
10	2027	22,304	*			(4,867)	-21.82%
	Nuclear Generation						
11	2020	95,247		87,480		(7,767)	-8.15%
12	2021	108,804		103,333		(5,471)	-5.03%
13	2022	73,693		63,069		(10,624)	-14.42%
14	2023	97,026		72,982		(24,044)	-24.78%
15	2024	79,832		75,589		(4,243)	-5.32%
16	Five Year Average	90,921		80,491		(9,581)	-10.54%
						OPC Adjustment	
17	2025	58,479					-10.54%
18	2026	62,553				(6,592)	-10.54%
19	2027	50,763				(5,349)	-10.54%
20	2026			Total		(11,400)	L.9 + L.18
21	2027			Total		(10,217)	L.10 + L.19

Source:
Company response to OPC 1-55. The 2020 and 2021 Non-Nuclear Generation were corrected.
* Company response to OPC 5-108.

Planned Nuclear Generation Maintenance
(Thousands of Dollars)

Line No.	Year/Unit	Budget	Actual	Actual Over (Under)	Percentage
	2020				
1	St, Lucie Unit 1	3,796	5,718	1,921	50.62%
2	St, Lucie Unit 2	26,171	25,506	(665)	-2.54%
3	Turkey Point Unit 3	37,958	27,594	(10,364)	-27.30%
4	Turkey Point Unit 4	27,322	28,663	1,341	4.91%
5	Total	95,247	87,480	(7,767)	-8.15%
	2021				
6	St, Lucie Unit 1	32,354	31,548	(806)	-2.49%
7	St, Lucie Unit 2	37,563	37,761	199	0.53%
8	Turkey Point Unit 3	38,888	33,831	(5,057)	-13.00%
9	Turkey Point Unit 4	0	193	193	
10	Total	108,804	103,333	(5,471)	-5.03%
	2022				
11	St, Lucie Unit 1	29,437	26,084	(3,353)	-11.39%
12	St, Lucie Unit 2	7,277	5,287	(1,990)	-27.35%
13	Turkey Point Unit 3	0	1,395	1,395	
14	Turkey Point Unit 4	36,979	30,304	(6,675)	-18.05%
15	Total	73,693	63,069	(10,624)	-14.42%
	2023				
16	St, Lucie Unit 1	0	616	616	
17	St, Lucie Unit 2	34,765	20,504	(14,261)	-41.02%
18	Turkey Point Unit 3	31,932	26,284	(5,648)	-17.69%
19	Turkey Point Unit 4	30,329	25,578	(4,751)	-15.67%
20	Total	97,026	72,982	(24,044)	-24.78%
	2024				
17	St, Lucie Unit 1	25,443	23,172	(2,271)	-8.93%
18	St, Lucie Unit 2	24,600	25,594	993	4.04%
19	Turkey Point Unit 3	29,789	28,013	(1,775)	-5.96%
20	Turkey Point Unit 4	0	(1,190)	(1,190)	
21	Total	79,832	75,589	(4,243)	-5.32%

Source:
Company response to OPC1-55; Attachment 5.

Forecasted Solar Expense
(Thousands of Dollars)

Line No.	Year	2026	2027
1	2026 Solar Project A	2,200	2,400
2	2026 Solar Project B	800	1,200
3	2027 Solar Project A	0	1,100
4	2027 Solar Project B	0	800
5	2027 Solar Project C	0	500
6	2027 Solar Project D	0	200
7	Total	3,000	6,200

Source: OPC POD 15

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Planned Transmission Maintenance

Planned Transmission Maintenance
(Thousands of Dollars)

Schedule C-13

Line No.	Year	Budget	Actual	Actual Over (Under)	Percentage
	Transmission				
1	2020	152,300	139,200	(13,100)	-8.60%
2	2021	187,300	167,400	(19,900)	-10.62%
3	2022	190,200	180,000	(10,200)	-5.36%
4	2023	198,400	152,700	(45,700)	-23.03%
5	2024	93,500	90,700	(2,800)	-2.99%
6	2025 YTD			0	
7	Five Year Average	164,340	146,000	(18,340)	-11.16%
8	Three Year Average	160,700	141,133	(19,567)	-12.18%
				OPC Adjustment	
9	2025	98,000			-11.16%
10	2026	103,300		(11,528)	-11.16%
11	2027	123,700		(13,805)	-11.16%

Source:
Company response to OPC 1-56. The 2025 year-to-date was not provided as requested.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Revision to Proposed Depreciation Rates

Revision to Proposed Depreciation Rates
(Thousands of Dollars)

Schedule C-14
Page 1 of 4

Line No.	Description	Jurisdictional 12/31/2026 Rates	Jurisdictional 12/31/2027 Rates	Reference
1	Adjustment to Steam Production Plant Deprec. Exp.	(16,168)	(16,037)	Pages 2-3
2	Adjustment to Nuclear Prod. Plant Deprec. Exp.	(15,710)	(16,218)	Pages 2-3
3	Adjustment to Solar Production Plant Deprec. Exp.	(1,505)	(1,655)	Pages 2-3
4	Adjustment to Other Production Plant Deprec. Exp.	(9,337)	(9,534)	Pages 2-3
5	Adjustment to Transmission Plant Deprec. Exp.	(2,958)	(3,212)	Pages 2-3
6	Adjustment to Distribution Plant Deprec. Exp.	(124,266)	(132,619)	Pages 2-3
7	Adjustment to Battery/Energy Plant Deprec. Exp.	(604)	(1,429)	Pages 2-3
8	Adjustment to General Plant Deprec. Exp.	3,559	3,784	Pages 2-3
9	Revised Depreciation Rate Adjustment	(166,990)	(176,920)	Pages 2-3
10	Adjust Accum. Deprec. For Change In Deprec. Rates	(83,495)	(88,460)	
11	Cumalative Adjustment to Accumulated Depreciation	(83,495)	(255,449)	
		Total		
12	Revised Jurisdictional Depreciation Rate Adjustment	(164,501)	(174,336)	Pages 2-4
13	Adjust Accum. Deprec. For Change In Deprec. Rates	(82,251)	(87,168)	
14	Cumalative Adjustment to Accumulated Depreciation	(82,251)	(251,669)	

The above adjustment reflects the impact of the depreciation rates recommended by Citizens witness William Dunkel.

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Revision to Proposed Depreciation Rates

Revision to Proposed Depreciation Rates
(Thousands of Dollars)

Schedule C-14
Page 2 of 4

Line No.	Description		Amount	Reference:
	Steam Production Plant			
1	13-Month Average Steam Production Plant, per FP&L		2,178,163	MFR Sch. B-7
2	Citizens Recommended Steam Depreciation Rate		3.09%	William Dunkel
3	Citizens Base Production Plant Depreciation Expense		67,327	
4	Steam Production Plant Depreciation Expense, per FP&L		83,494	L.1 * 3.83%
5	Adjustment to Steam Production Plant Depreciation Expense		(16,168)	L.3 - L.4
6	Jurisdictional Separation Factor		0.957007	MFR Sch. C-4; P.10; L.1
7	Jurisdictional Adjustment		(15,473)	
	Nuclear Production Plant			
8	13-Month Average Nuclear Production Plant, per FP&L		9,173,075	MFR Sch. B-7
9	Citizens Recommended Nuclear Depreciation Rate		2.43%	William Dunkel
10	Citizens Nuclear Production Plant Depreciation Expense		222,692	
11	Nuclear Production Plant Depreciation Expense, per FP&L		238,403	L.8 * 2.6%
12	Adjustment to Nuclear Production Plant Depreciation Expense		(15,710)	L.10 - L.11
13	Jurisdictional Separation Factor		0.945578	MFR Sch. C-4; P.10; L.13
14	Jurisdictional Adjustment		(14,855)	
	Solar Production Plant			
15	13-Month Average Solar Production Plant, per FP&L		10,986,589	MFR Sch. B-7
16	Citizens Recommended Solar Depreciation Rate		3.00%	William Dunkel
17	Citizens Solar Production Plant Depreciation Expense		329,122	
18	Solar Production Plant Depreciation Expense, per FP&L		330,628	L.15 * 3.01%
19	Adjustment to Solar Production Plant Depreciation Expense		(1,505)	L.17 - L.18
20	Jurisdictional Separation Factor		0.959212	MFR Sch. C-4; P.10; L.23
21	Jurisdictional Adjustment		(1,444)	
	Other Production Plant			
22	13-Month Average Other Production Plant, per FP&L		16,567,382	MFR Sch. B-7
23	Citizens Recommended Other Production Depreciation Rate		3.62%	William Dunkel
24	Citizens Other Production Plant Depreciation Expense		600,367	
25	Other Production Plant Depreciation Expense, per FP&L		609,704	L.22 * 3.68%
26	Adjustment to Other Production Plant Depreciation Expense		(9,337)	L.24 - L.25
27	Jurisdictional Separation Factor		0.953201	MFR Sch. C-4; P.11; L.6
28	Jurisdictional Adjustment		(8,900)	
	Transmission			
29	13-Month Average Transmission Plant, per FP&L		15,036,459	MFR Sch. B-7
30	Citizens Recommended Transmission Depreciation Rate		2.16%	William Dunkel
31	Citizens Transmission Plant Depreciation Expense		324,934	
32	Transmission Plant Depreciation Expense, per FP&L		327,893	L.29 * 2.18%
33	Adjustment to Transmission Plant Depreciation Expense		(2,958)	L.24 - L.25
34	Jurisdictional Separation Factor		0.894446	MFR Sch. C-4; P.11; L.18
35	Jurisdictional Adjustment		(2,646)	
	Distribution Plant			
36	13-Month Average Distribution Plant, per FP&L		34,927,439	MFR Sch. B-7
37	Citizens Recommended Distribution Depreciation Rate		2.62%	William Dunkel
38	Citizens Distribution Plant Depreciation Expense		914,368	
39	Distribution Plant Depreciation Expense, per FP&L		1,038,634	L.36 * 2.97%
40	Adjustment to Distribution Plant Depreciation Expense		(124,266)	L.24 - L.25
41	Jurisdictional Separation Factor		0.998296	MFR Sch. C-4; P.12; L.9
42	Jurisdictional Adjustment		(124,054)	
	Energy Storage			
43	13-Month Average Energy Storage Plant, per FP&L		1,556,289	MFR Sch. B-7
44	Citizens Recommended Energy Storage Depreciation Rate		5.00%	William Dunkel
45	Citizens Energy Storage Plant Depreciation Expense		77,814	
46	Energy Stoareg Plant Depreciation Expense, per FP&L		78,418	L.43 * 2.97%
47	Adjustment to Energy Storage Plant Depreciation Expense		(604)	L.24 - L.25
48	Jurisdictional Separation Factor		0.959260	MFR Sch. C-4; P.12; L.17
49	Jurisdictional Adjustment		(579)	
	General Plant			
50	13-Month Average General Plant, per FP&L		1,827,867	MFR Sch. B-7
51	Citizens Recommended General Depreciation Rate		3.20%	William Dunkel
52	Citizens General Plant Depreciation Expense		58,422	
53	General Plant Depreciation Expense, per FP&L		54,863	MFR Sch. C-4, p. 21, L. 19
54	Adjustment to General Plant Depreciation Expense		3,559	L.24 - L.25
55	Jurisdictional Separation Factor		0.969461	MFR Sch. C-4; P.12; L.28
56	Jurisdictional Adjustment		3,450	
57	Total Adjustment		(166,990)	
58	Total Jurisdictionl Adjustment Adjustment		(164,501)	
59	Total Plant Per FP&L Schedule B-7		92,253,263	
60	Citizens Plant Depreciation Expense	2.81%	2,595,047	

Florida Power & Light
Projected Test Year Ended December 31, 2027

Revision to Proposed Depreciation Rates
(Thousands of Dollars)

Docket No. 20250011-EI
HWS Exhibit - 2
Revision to Proposed Depreciation Rates

Schedule C-14
Page 3 of 4

Line No.	Description		Amount	Reference:	
	Steam Production Plant				
1	13-Month Average Steam Production Plant, per FP&L		2,160,561	MFR Sch. B-7	
2	Citizens Recommended Steam Depreciation Rate		3.09%	William Dunkel	
3	Citizens Base Production Plant Depreciation Expense		66,783		
4	Steam Production Plant Depreciation Expense, per FP&L		82,820	L.1 * 3.83%	
5	Adjustment to Steam Production Plant Depreciation Expense		(16,037)	L.3 - L.4	(16,156)
6	Jurisdictional Separation Factor		0.957096	MFR Sch. C-4; P.10; L.28	
7	Jurisdictional Adjustment		(15,349)		
	Nuclear Production Plant				
8	13-Month Average Nuclear Production Plant, per FP&L		9,469,594	MFR Sch. B-7	
9	Citizens Recommended Nuclear Depreciation Rate		2.43%	William Dunkel	
10	Citizens Nuclear Production Plant Depreciation Expense		229,891		
11	Nuclear Production Plant Depreciation Expense, per FP&L		246,109	L.8 * 2.6%	
12	Adjustment to Nuclear Production Plant Depreciation Expense		(16,218)	L.10 - L.11	(15,543)
13	Jurisdictional Separation Factor		0.946106	MFR Sch. C-4; P.10; L.8	
14	Jurisdictional Adjustment		(15,344)		
	Solar Production Plant				
15	13-Month Average Solar Production Plant, per FP&L		12,082,381	MFR Sch. B-7	
16	Citizens Recommended Solar Depreciation Rate		3.00%	William Dunkel	
17	Citizens Solar Production Plant Depreciation Expense		361,949		
18	Solar Production Plant Depreciation Expense, per FP&L		363,604	L.15 * 3.01%	
19	Adjustment to Solar Production Plant Depreciation Expense		(1,655)	L.17 - L.18	(1,368)
20	Jurisdictional Separation Factor		0.959447	MFR Sch. C-4; P.10; L.18	
21	Jurisdictional Adjustment		(1,588)		
	Other Production Plant				
22	13-Month Average Other Production Plant, per FP&L		16,916,449	MFR Sch. B-7	
23	Citizens Recommended Other Production Depreciation Rate		3.62%	William Dunkel	
24	Citizens Other Production Plant Depreciation Expense		613,017		
25	Other Production Plant Depreciation Expense, per FP&L		622,550	L.22 * 3.68%	
26	Adjustment to Other Production Plant Depreciation Expense		(9,534)	L.24 - L.25	(9,299)
27	Jurisdictional Separation Factor		0.953453	MFR Sch. C-4; P.11; L.1	
28	Jurisdictional Adjustment		(9,090)		
	Transmission				
29	13-Month Average Transmission Plant, per FP&L		16,324,095	MFR Sch. B-7	
30	Citizens Recommended Transmission Depreciation Rate		2.16%	William Dunkel	
31	Citizens Transmission Plant Depreciation Expense		352,760		
32	Transmission Plant Depreciation Expense, per FP&L		355,972	L.29 * 2.18%	
33	Adjustment to Transmission Plant Depreciation Expense		(3,212)	L.24 - L.25	(2,819)
34	Jurisdictional Separation Factor		0.900102	MFR Sch. C-4; P.11; L.13	
35	Jurisdictional Adjustment		(2,891)		
	Distribution Plant				
36	13-Month Average Distribution Plant, per FP&L		37,275,334	MFR Sch. B-7	
37	Citizens Recommended Distribution Depreciation Rate		2.62%	William Dunkel	
38	Citizens Distribution Plant Depreciation Expense		975,833		
39	Distribution Plant Depreciation Expense, per FP&L		1,108,453	L.36 * 2.97%	
40	Adjustment to Distribution Plant Depreciation Expense		(132,619)	L.24 - L.25	(119,615)
41	Jurisdictional Separation Factor		0.998148	MFR Sch. C-4; P.12; L.3	
42	Jurisdictional Adjustment		(132,374)		
	Energy Storage				
43	13-Month Average Energy Storage Plant, per FP&L		3,684,368	MFR Sch. B-7	
44	Citizens Recommended Energy Storage Depreciation Rate		5.00%	William Dunkel	
45	Citizens Energy Storage Plant Depreciation Expense		184,218		
46	Energy Stoareg Plant Depreciation Expense, per FP&L		185,647	L.43 * 2.97%	(379)
47	Adjustment to Energy Storage Plant Depreciation Expense		(1,429)	L.24 - L.25	
48	Jurisdictional Separation Factor		0.959504	MFR Sch. C-4; P.12; L.11	
49	Jurisdictional Adjustment		(1,371)		
	General Plant				
50	13-Month Average General Plant, per FP&L		1,943,851	MFR Sch. B-7	
51	Citizens Recommended General Depreciation Rate		3.20%	William Dunkel	
52	Citizens General Plant Depreciation Expense		62,129		
53	General Plant Depreciation Expense, per FP&L		58,344	MFR Sch. C-4, p. 21, L. 19	
54	Adjustment to General Plant Depreciation Expense		3,784	L.24 - L.25	3,475
55	Jurisdictional Separation Factor		0.969936	MFR Sch. C-4; P.12; L.22	
56	Jurisdictional Adjustment		3,671		
57	Total Adjustment		(176,920)		(161,325)
58	Total Jurisdictionl Adjustment Adjustment		(174,336)		
59	Total Plant Per FP&L Schedule B-7		99,856,633		
60	Citizens Plant Depreciation Expense	2.85%	2,846,579		

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Revision to Proposed Depreciation Rates

Revision to Proposed Depreciation Rates
(Thousands of Dollars)

Schedule C-14
Page 4 of 4

Line No.	FP&L Plant Stratification	Cost 2025	Company Depr.	Company Rate	OPC Depr.	OPC Rate	Forecasted YE 2025	B-7 Average Plant 2026	B-7 Average Plant 2027
	Steam								
1	Gulf Clean Energy	1,059,684	54,695	5.16%	46,604	4.40%	1,059,367	1,057,380	1,036,405
2	Scheer Steam Plant	405,576	28,740	7.09%	20,674	5.10%	405,577	411,214	509,959
3	Manatee Steam Plant	711,345	0	0.00%	0	0.00%	711,467	709,569	614,196
4		2,176,605	83,435	3.83%	67,278	3.09%	2,176,409	2,178,163	2,160,561
	Nuclear								
5	St Lucie Nuclear Plant	4,600,350	106,722	2.32%	99,805	2.17%	4,600,350	4,642,326	4,789,956
6	Turkey Point Nuclear Plant	4,475,216	129,147	2.89%	120,520	2.69%	4,475,217	4,530,748	4,679,639
7		9,075,567	235,868	2.60%	220,325	2.43%	9,075,567	9,173,075	9,469,594
	Solar								
8	Solar Production	9,836,220	294,643	3.00%	294,643	3.00%			
9	Space Coast Solar	61,663	2,624	4.26%	1,859	3.01%			
10	Discovery Solar	83,042	3,048	3.67%	2,493	3.00%			
11	Small Scale Solar	5,018	200	3.99%	152	3.03%			
12		9,985,944	300,514	3.01%	299,146	3.00%	9,985,852	10,986,589	12,082,381
	Other Production								
13	Combined Cycle	15,164,819	569,936	3.76%	556,633	3.67%			
14	Peaker Plants	1,334,864	37,277	2.79%	41,281	3.09%			
15		16,499,683	607,213	3.68%	597,914	3.62%	16,499,911	16,567,382	16,916,449
16	Total Production	37,737,798					37,737,739	38,905,209	40,628,985
	Transmission								
17	Transmission	14,286,673	311,542	2.18%	308,732	2.16%	14,500,695	15,036,459	16,324,095
18		14,286,673	311,542	2.18%	308,732	2.16%	14,500,695	15,036,459	16,324,095
	Distribution								
19	Distribution	33,620,114	999,758	2.97%	880,143	2.62%	33,620,568	34,927,439	37,275,334
20		33,620,114	999,758	2.97%	880,143	2.62%	33,620,568	34,927,439	37,275,334
	Energy Storage								
21	Energy Storage Plant	977,884	49,273	5.04%	48,894	5.00%	977,884	1,556,289	3,684,368
22		977,884	49,273	5.04%	48,894	5.00%	977,884	1,556,289	3,684,368
	General Plant								
23	General Plant	1,785,098	53,579	3.00%	57,055	3.20%	1,785,919	1,827,867	1,943,851
24		1,785,098	53,579	3.00%	57,055	3.20%	1,785,919	1,827,867	1,943,851
25	Total	88,407,565	2,641,183	2.99%	2,479,487	2.80%	88,622,805	92,253,262	99,856,633
26	Difference				(161,696)				

Source: William Dunkel

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Dismantlement Study

Dismantlement Study
(Thousands of Dollars)

Schedule C-15

Line No.	Description	FP&L	Jurisdictional 12/31/2026 Rates	Jurisdictional 12/31/2027 Rates	Reference
1	Solar Dismantlement	22,161	21,248	21,253	Exhibit NWA -2
2	Fossil Dismantelment	24,264	23,264	23,270	Exhibit NWA -2
3	Battery Storage Dismantlement	1,235	1,184	1,185	Exhibit NWA -2
4	Other Renewables	20	19	19	Exhibit NWA -2
5	Current Accrual	47,681	45,716	45,727	
6	Solar Dismantlement	38,403	36,820	36,830	Exhibit NWA -2
7	Fossil Dismantelment	3,988	3,824	3,825	Exhibit NWA -2
8	Battery Storage Dismantlement	16,260	15,590	15,594	Exhibit NWA -2
9	Other Renewables	94	91	91	Exhibit NWA -2
10	ECRC Adjustment	810	777	777	Exhibit NWA -2
11	FP&L Adjustment	59,556	57,102	57,116	MFR C-2
12	FP&L Total	107,237	102,818	102,844	
13	Citizens Recommended Dismantelment Cost	52,000	49,857	49,869	Wiliam Dunkel
14	Adjust Dismantelment Expense	(55,237)	(52,961)	(52,974)	Line 13 - Line 12
15	Adjust Accumulated Depreciation		(26,481)	(79,448)	

Source: OPC witness Willain Dunkel.
(a) Amount in FP&L Column line 11 is from response to OPC First Set of Production No. 14.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Property Taxes

Property Taxes
(Thousands of Dollars)

Schedule C-16

Line No.	Description	12/31/2025 Taxes	12/31/2026 Taxes	12/31/2027 Taxes	Reference
	Plant Adjustment				
1	Property Tax Per FP&L		993,972	1,053,060	MFR C-4
2	Projected Taxable Value	58,076,000	62,612,000	66,277,000	OPC 1-77 & 80
3	FP&L Plant		100,049,034	108,482,738	MFR B-1
4	Taxable Value Ratio to Plant		62.58%	61.09%	
5	Effective Tax Rate		0.01588	0.01589	L. 1/ L. 2
6	Plant Adjustment Per Citizens		(1,173,444)	(2,399,274)	Sch. B-2
7	PHFU Adjustment		(973,972)	(1,205,189)	Sch. B-5
8	Plant Reduction		(2,147,416)	(3,604,463)	
9	Plant Ratio Adjustment		(1,343,881)	(2,202,129)	L. 8 x L. 4
10	OPC Recommended Effective Tax Rate		1.57%	1.57%	
11	Estimated Property Tax Adjustment		(21,099)	(34,573)	
12	Plant Daniel Adjustment		2,665	2,811	OPC POD-15
13	OPC Adjustment		(18,434)	(31,763)	
	Rate Adjustment				
14	Estimated Taxable Values	58,076,000	62,612,000	66,277,000	OPC 1-80
15	OPC Recommended Effective Tax Rate		0.015700	0.015700	Schedule F-8
16	OPC Estimated Property Taxes		983,008	1,040,549	
17	Property Tax Per FP&L		993,972	1,053,060	MFR C-4
18	OPC Recommended Rate Adjustment		(10,964)	(12,511)	
19	Total Property Tax Adjustment		(29,397)	(44,274)	L. 13 + L.18
20	Jurisdictional Factor		0.960942	0.961683	MFR C-4
21	Jurisdictional Adjustment		(28,249)	(42,577)	L. 19 x L. 20

		Taxable	Increase	Tax Rate	
22	2021	35,335,179		1.69%	OPC 1-77
23	2022	41,057,161	16.19%	1.63%	OPC 1-77
24	2023	47,791,737	16.40%	1.62%	OPC 1-77
25	2024	50,633,391	5.95%	1.59%	OPC 1-77
26	2025	58,076,000	14.70%		OPC 1-80
27	2026	62,612,000	7.81%		OPC 1-80
28	2027	66,277,000	5.85%		OPC 1-80

Florida Power & Light
Projected Test Year Ended December 31, 2026

Docket No. 20250011-EI
HWS Exhibit - 2
Dues

Dues
(Thousands of Dollars)

Schedule C-17

Line No.	Description	Total	2026 Per Company	Per OPC	OPC Adjustment	2027 Per Company	Per OPC	OPC Adjustment
	Non-Industry Dues							
		2024						
1	Chamber of Commerce	219						
2	Economic Development	70						
3	Other	217						
4	Total	505	334	0	(334)	324	0	(324)
	Industry Dues							
5	Economic Development		9,241	9,241		9,099	9,099	
6			5%	50%		5%	50%	
7			462	4,621	(4,159)	455	4,549	(4,095)
8	Jurisdictional		448		(4,030)	441		(3,970)

Source: Economic Development detail provided in response to OPC POD-14.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Income Tax Expense

Income Tax Expense
(Thousands of Dollars)

Schedule C-18

Line No.	Description	Amount
	Projected Test Year Ending December 31, 2026	
1	Jurisdictional Operating Income Adjustments (1)	$ 727,385
2	Composite Income Tax Rate (2)	25.345%
3	Adjustment to Income Tax Expense	$ 184,356
	Projected Test Year Ending December 31, 2027	
4	Jurisdictional Operating Income Adjustments (1)	$ 806,433
5	Composite Income Tax Rate (2)	25.345%
6	Adjustment to Income Tax Expense	$ 204,391

Source:
(1) Schedule C-1, Page 2
(2) Calculated using Florida state income tax rate of 5.50% and federal income tax rate of 21%.

Interest Synchronization Adjustment
(Thousands of Dollars)

Line No.	Description	Amount	Reference
1	Adjusted Jurisdictional Rate Base, per Citizens	$ 73,222,063	Schedule B-1
2	Weighted Cost of Debt	1.58%	Note (1)
3	Interest Deduction for Income Taxes	$ 1,154,303	
4	Interest Deduction, per Company	$ 1,382,969	MFR Schedule C-22/C-23
5	Increase (Decrease) in Deductible Interest	$ (228,666)	
6	Consolidated Income Tax Rate	25.345%	
7	Reduction (Increase) to Income Tax Expense	$ (57,955)	
8	FPL Interest Synchronization Adjustment	$ 32,352	MFR Schedule C-2/C-3
9	Citizens Adjustment to Interest Synchronization	$ (90,307)	

Notes

(1) Based on weighted cost of debt and weighted cost of customer deposits, as shown on Schedule D.

Interest Synchronization Adjustment
(Thousands of Dollars)

Line No.	Description	Amount	Reference
1	Adjusted Jurisdictional Rate Base, per Citizens	$ 77,715,918	Schedule B-1
2	Weighted Cost of Debt	1.59%	Note (1)
3	Interest Deduction for Income Taxes	$ 1,235,139	
4	Interest Deduction, per Company	$ 1,509,273	MFR Schedule C-22/C-23
5	Increase (Decrease) in Deductible Interest	$ (274,134)	
6	Consolidated Income Tax Rate	25.345%	
7	Reduction (Increase) to Income Tax Expense	$ (69,479)	
8	FPL Interest Synchronization Adjustment	$ 37,122	MFR Schedule C-2/C-3
9	Citizens Adjustment to Interest Synchronization	$ (106,601)	

Notes

(1) Based on weighted cost of debt and weighted cost of customer deposits, as shown on Schedule D.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Cost of Capital

Cost of Capital
(Thousands of Dollars)

Schedule D

Line No.	Class of Capital	Per Company	Ratio	Cost Rate	Company Weighted Cost Rate	OPC Rate Base & Def. Inc. Tax Adjustments	Citizens Capital Structure	Ratio	Citizens Cost Rate	Citizens Weighted Cost Rate
	December 31, 2026									
1	Common Equity	37,620,169	50.07%	11.90%	5.96%	(1,088,409)	36,531,760	49.89%	9.20%	4.59%
2	Long Term Debt	24,527,244	32.65%	4.64%	1.51%	(709,610)	23,817,634	32.53%	4.64%	1.51%
3	Short Term Debt	974,390	1.30%	3.80%	0.05%	(28,191)	946,199	1.29%	3.80%	0.05%
4	Customer Deposits	614,374	0.82%	2.15%	0.02%		614,374	0.84%	2.15%	0.02%
5	Investment Tax Credits	750,400	1.00%	9.03%	0.09%		750,400	1.02%	7.40%	0.08%
6	FAS 109 Deferred Income T	2,406,257	3.20%	0.00%	0.00%		2,406,257	3.29%	0.00%	0.00%
7	Deferred Income Tax	8,237,043	10.96%	0.00%	0.00%	(81,604)	8,155,439	11.14%	0.00%	0.00%
8	Total	75,129,876	100.00%		7.63%	(1,907,813)	73,222,064	100.00%		6.24%
	December 31, 2027									
9	Common Equity	40,471,873	50.12%	11.90%	5.96%	(1,751,274)	38,720,599	49.82%	9.20%	4.58%
10	Long Term Debt	26,288,409	32.55%	4.69%	1.53%	(1,137,536)	25,150,873	32.36%	4.69%	1.52%
11	Short Term Debt	1,146,622	1.42%	3.79%	0.05%	(49,616)	1,097,006	1.41%	3.79%	0.05%
12	Customer Deposits	650,527	0.81%	2.15%	0.02%		650,527	0.84%	2.15%	0.02%
13	Investment Tax Credits	725,070	0.90%	9.06%	0.08%		725,070	0.93%	7.42%	0.07%
14	FAS 109 Deferred Inc. Tax	2,413,243	2.99%	0.00%	0.00%		2,413,243	3.11%	0.00%	0.00%
15	Deferred Income Tax	9,055,836	11.21%	0.00%	0.00%	(97,236)	8,958,600	11.53%	0.00%	0.00%
16	Total	80,751,580	100.00%		7.64%	(3,035,662)	77,715,918	100.00%		6.24%

	December 31, 2026 Ratio of Debt & Equity Comp	Per FP&L Amounts	Effective FP&L Ratio	Capitalization Ratio Per OPC*	Adjusted Allocations	Adjs. To Reflect OPC Cap. Struct.		Rate Base
		(a)	(b)	(c)	(d)	(e) = (a -d)	Per FP&L	75,129,876
17	Common Equity	37,620,169	59.60%	59.60%	(1,137,044)	36,483,125	Per OPC	73,222,063
18	Long Term Debt	24,527,244	38.86%	38.86%	(741,319)	23,785,925	Adjustment	(1,907,813)
19	Short Term Debt	974,390	1.54%	1.54%	(29,450)	944,940		
20		63,121,803	100.00%	100.00%	(1,907,813)	61,213,990		

	December 31, 2027 Ratio of Debt & Equity Comp	Per FP&L Amounts	Effective FP&L Ratio	Ratio Per OPC*	Adjusted Allocations	Reflect OPC Cap. Struct.		Rate Base
		(a)	(b)	(c)	(d)	(e) = (a -d)	Per FP&L	80,751,580
21	Common Equity	40,471,873	59.60%	59.60%	(1,809,226)	38,662,647	Per OPC	77,715,918
22	Long Term Debt	26,288,409	38.71%	38.71%	(1,175,178)	25,113,231	Adjustment	(3,035,662)
23	Short Term Debt	1,146,622	1.69%	1.69%	(51,258)	1,095,364		
24		67,906,904	100.00%	100.00%	(3,035,662)	64,871,242		

The per Company amounts are from MFR Sch. D-1a.

* The Capitalization Ratio and cost rates are sponsored by Citizens Witness Daniel Lawton.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit - 2
Deferred Income Tax

Deferred Income Tax (Estimated)
(Thousands of Dollars)

Schedule D-1

Line No.	Description	2026 Amount	2027 Amount	Tax Impact
1	DEF BOOK	3,457,069	3,730,963	
2	DEF TAX	5,516,729	6,079,646	
3	Ratio	1.5958	1.6295	
4	Citizens Depreciation Adjustment 2027		(197,588)	
5	2027 Deferred Tax Adjustment Rate Base		(321,972)	(81,604)
6	Citizens Depreciation Adjustment 2026	(240,415)		
7	2026 Deferred Tax Adjustment Rate Base	(383,650)		(97,236)

Note: Used tax rate of 25.345%
Source: Lines 1 & 2 are from MFR C-22.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit 3
Plant Held For Future Use

Summary of Plant Held For Future Use - Unkown In-service Date
(Thousands of Dollars)

Line No.	Future Use Plant Category	(A) Plant	(B) Beginning 2026	(C) Ending 2026	(D) Ending 2027	(E) Date Acquired	(F) In-Service Date
		TBD Projects					
1	RENEWABLES	Future Solar Land	4,998	4,998	4,998	Dec-24	TBD
2	RENEWABLES	Beaty 1 Property	63,060	63,060	63,060	Feb-25	TBD
3	RENEWABLES	PAI Townsend Grove Property	14,890	14,890	14,890	Apr-25	TBD
4	RENEWABLES	Bickett 1 Property - Charlotte	41,670	41,670	41,670	May-25	TBD
5	RENEWABLES	Bickett 2 Property - Desoto	15,600	15,600	15,600	May-25	TBD
6	RENEWABLES	Barron Collier 2 Property	0	25,000	25,000	Jan-26	TBD
7	RENEWABLES	Beaty 2 Property	0	55,200	55,200	Feb-26	TBD
8	RENEWABLES	A. Duda & Sons, Inc Property	0	258,644	258,644	May-26	TBD
9	RENEWABLES	North Joshua Grove Property	0	9,727	9,727	May-26	TBD
10	RENEWABLES	Tamiami Citrus Property	0	0	11,050	May-27	TBD
11		Total	140,218	488,790	499,840		
			140,218,422	488,789,949	499,839,949		
		Various Projects					
12	STEAM PROD	Scherer Common	3,033	3,033	3,033	Various	Dec-30
13	STEAM PROD	Scherer Unit #4	1,422	1,422	1,422	Various	Dec-30
14	STEAM PROD	Scherer Units 3&4 Common	1,099	1,099	1,099	Various	Dec-30
15	TRANSMISSION	Future Solar ROWs	3,959	3,959	3,959	Various	Various
16	TRANSMISSION	New Transmission ROW	28,504	34,488	36,344	Various	Various
17	DISTRIBUTION	New Substations	12,029	13,174	13,340	Various	Various
18	RENEWABLES	Gopher Ridge Property	33,600	33,600	33,600	Dec-24	rious 2032-2033
19	RENEWABLES	Tesoro Groves Property	76,777	76,777	76,777	May-23	Various 2030
20	RENEWABLES	US Sugar Corp Property	25,218	25,218	25,218	Dec-23	Various 2030
21	RENEWABLES	Edentown Property	20,021	20,021	20,021	Sep-24	rious 2030-2031
22	RENEWABLES	Williams Farms - 6300 Property	32,202	32,202	32,202	Dec-22	rious 2030-2031
23	RENEWABLES	Good Grove Investments Property	30,075	30,075	30,075	Jun-23	rious 2030-2033
24	RENEWABLES	Sunbreak Farms Property	29,901	29,901	29,901	Apr-22	Various 2031
25	RENEWABLES	IFC - SE Groves (Valencia) Prope	24,179	24,179	24,179	Dec-22	Various 2031
26	RENEWABLES	Phillips Forest Property	12,687	12,687	12,687	Jan-24	Various 2032
27	RENEWABLES	El Maximo Ranch Holdings Prope	212,143	212,143	212,143	Nov-23	rious 2033-2038
28	RENEWABLES	Barron Collier 1 Property	24,000	24,000	24,000	Jan-25	rious 2032-2033
29			570,848	577,978	579,999		

Source: Company response to OPC 8-230.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit 4
Plant Held For Future Use

Summary of Plant Held For Future Use - Long Held
(Thousands of Dollars)

Line No.	Plant Category	(A) Plant	(B) Beginning 2026	(C) Ending 2026	(D) Ending 2027	(E) Date Acquired	(F) In-Service Date	(G) Years Held
1	TRANSMISSION FL	Line to Portsaid Sub	27	0	0	Jan-95	Nov-26	29
2	TRANSMISSION FL	Englewood-Placida-Myakka	298	0	0	Dec-03	Dec-26	21
3	TRANSMISSION FL	Galloway-South Miami Loop	1,834	1,834	0	Oct-05	Jun-27	19
4	TRANSMISSION FL	Arch Creek	683	683	683	Dec-93	Dec-28	31
5	TRANSMISSION FL	Memphis Loop Transmission	811	811	811	Jun-12	Jun-30	12
6	TRANSMISSION FL	Commerce Substation	179	179	179	Oct-07	Nov-31	17
7	TRANSMISSION FL	Conservation-Levee 500KV Line	5,672	5,672	5,672	Apr-95	Feb-32	29
8	TRANSMISSION FL	Levee-South Dade	2,325	2,325	2,325	Jul-77	Jun-32	47
9	TRANSMISSION FL	Volusia-Smyrna 115kv	566	566	566	Mar-02	Jan-34	22
10	TRANSMISSION FL	Rima Sub & Rima Volusia	620	620	620	Oct-88	Mar-34	36
11	TRANSMISSION FL	Green Transmission Switch Statio	9,778	9,778	9,778	Sep-06	Jun-34	18
12	TRANSMISSION FL	Harbor Punta Gorda	738	738	738	Sep-08	Jun-34	16
13	TRANSMISSION FL	Pt Sewell Sandpiper	1,767	1,767	1,767	Feb-08	Jun-34	16
14	TRANSMISSION FL	Desoto-Orange River	901	901	901	Jul-78	Dec-34	46
15	TRANSMISSION FL	Pirolo	1,365	1,365	1,365	Dec-12	Dec-34	12
16	TRANSMISSION FL	Possum Transmission Switch Stati	752	752	752	Mar-08	Dec-34	16
17	DISTRIBUTION FU	Broadmoor	937	937	937	Aug-01	Sep-24	23
18	DISTRIBUTION FU	Treeline Substation	1,740	0	0	Jan-08	Oct-26	16
19	DISTRIBUTION FU	Portsaid Substation	487	0	0	Dec-95	Nov-26	29
20	DISTRIBUTION FU	Hickson Substation	2	2	2	Feb-02	Jun-28	22
21	DISTRIBUTION FU	Chester Substation	375	375	375	Feb-04	Nov-28	20
22	DISTRIBUTION FU	Deerwood Substation	787	787	787	Jan-06	Dec-29	18
23	DISTRIBUTION FU	Challenger	252	252	252	Nov-94	Jun-30	30
24	DISTRIBUTION FU	Terminal	135	135	135	Aug-94	Jun-30	30
25	DISTRIBUTION FU	Hargrove Substation	866	866	866	Jun-05	Dec-30	19
26	DISTRIBUTION FU	Minton Substation	1,001	1,001	1,001	Feb-04	Dec-30	20
27	DISTRIBUTION FU	Powerline Substation	2,510	2,510	2,510	Dec-02	Dec-30	22
28	DISTRIBUTION FU	Satori	118	118	118	Oct-94	Dec-30	30
29	DISTRIBUTION FU	Asante Substation	3,156	3,156	3,156	Jun-04	Jun-31	20
30	DISTRIBUTION FU	Commerce Substation	2,739	2,739	2,739	Feb-07	Nov-31	17
31	DISTRIBUTION FU	Ely Substation Expansion	508	508	508	Feb-02	Jun-32	22
32	DISTRIBUTION FU	Green Frog	232	232	232	Feb-01	Jun-32	23
33	DISTRIBUTION FU	Memphis Substation	1,029	1,029	1,029	Jan-07	Jun-32	17
34	DISTRIBUTION FU	Rodeo Substation	2,047	2,047	2,047	Dec-12	Jun-32	12
35	DISTRIBUTION FU	Ziladen Substation	2,510	2,510	2,510	Aug-02	Jun-32	22
36	DISTRIBUTION FU	Oyster Substation	469	469	469	Sep-04	Dec-34	20
37	DISTRIBUTION FU	Pennsucco Expansion	1,580	1,580	1,580	Dec-10	Dec-34	14
38	RENEWABLES FU	Hendry Solar Energy Center	5,139	5,139	0	Jun-11	Jan-27	13
39	RENEWABLES FU	Martin Solar Energy Center	217	217	217	Dec-09	Oct-30	15
40	RENEWABLES FU	Hendry Clean Energy Center	36,425	36,425	36,425	Jun-11	Jun-32	13
41			93,577	91,024	84,050			874
42	Average			92,300	87,537			21.85

Source: Company response to OPC 8-230.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit 5
Plant Held For Future Use

Summary of Plant Held For Future Use - Projected Additions
(Thousands of Dollars)

Line No.	Plant Category	(A) Plant	(B) Beginning 2026	(C) Ending 2026	(D) Ending 2027	(E) Date Acquired	(F) In-Service Date
1	TRANSMISSION Fl	Lulawater Loop ROW	0	1,120	0	2026-2027	Jun-27
2	TRANSMISSION Fl	Pembroke-Lauderdale ROW	0	1,100	0	2026-2027	Jun-27
3	TRANSMISSION Fl	Parker IPC Row	245	245	0	2024-2027	Dec-27
4	TRANSMISSION Fl	Duda N&S ROW	1,000	3,500	6,500	2025-2028	Jun-28
5	TRANSMISSION Fl	Edentown-Williams ROW	0	0	2,000	2027-2028	Jul-28
6	TRANSMISSION Fl	Knott-Carriage ROW	773	1,293	2,293	2025-2027	Jul-28
7	TRANSMISSION Fl	Bickett-Zoysia ROW	0	0	1,500	2027-2028	Dec-28
8	TRANSMISSION Fl	Alico-Terry ROW	0	1,099	5,154	2026-2027	Dec-28
9	TRANSMISSION Fl	Valencia ROW	0	2,000	3,300	2026-2028	Dec-28
10	TRANSMISSION Fl	Parker-Callaway ROW	0	0	1,675	2027	Jun-29
11	TRANSMISSION Fl	Shalimar Loop ROW	0	0	142	2027-2028	Jun-29
12	TRANSMISSION Fl	Brook Injection ROW	0	1,010	7,197	2026-2028	Dec-29
13	TRANSMISSION Fl	Punta Gorda Injection ROW	0	0	2,027	2027-2029	Dec-29
14	TRANSMISSION Fl	Cost Myaka ROW	2,207	2,207	2,207	2025	Dec-30
15	TRANSMISSION Fl	Ft. Myers SC ROW	0	12,331	12,331	2026	Jan-31
16	DISTRIBUTION FU	Tortuga Substation	2,958	0	0	2025	Oct-26
17	DISTRIBUTION FU	South Walton Substation	3,251	0	0	2025	Nov-26
18	DISTRIBUTION FU	Norris Substation	77	814	0	2025-2026	Jun-27
19	DISTRIBUTION FU	Pilar Substation	216	10,099	0	2025-2026	Nov-27
20	DISTRIBUTION FU	Pineland Substation	1,700	1,700	0	2025	Nov-27
21	DISTRIBUTION FU	Green Cove Substation	48	62	62	2025-2026	Jan-28
22	DISTRIBUTION FU	Valentine Substation	113	7,573	7,573	2026	Jan-28
23	DISTRIBUTION FU	Wilson Grove Substation	0	168	1,572	2026-2027	Jul-28
24	DISTRIBUTION FU	Breakfast Point Substation	0	0	2,798	2027	Nov-28
25	DISTRIBUTION FU	Julia Substation	0	145	1,575	2026-2027	Nov-28
26	DISTRIBUTION FU	Radiant-Chester Substation	0	0	565	2027	Nov-28
27	DISTRIBUTION FU	Silverleaf Substation	0	0	1,440	2027	Nov-28
28	DISTRIBUTION FU	Wild Heron Substation	0	0	2,253	2027	Nov-28
29	DISTRIBUTION FU	Lake Pk Expansion Substation	0	114	7,574	2026-2027	Dec-28
30	DISTRIBUTION FU	Federation Substation	0	600	600	2025	Nov-30
31	RENEWABLES FU	Gum Creek Solar Energy Center	5,735	5,735	5,735	Sep-25	Jul-28
32	RENEWABLES FU	Grapefruit Solar Energy Center	0	8,621	8,621	May-26	Jul-29
33	RENEWABLES FU	Mango Solar Energy Center	0	8,621	8,621	May-26	Jul-29
34	RENEWABLES FU	Redroot Solar Energy Center	0	8,621	8,621	May-26	Jul-29
35	RENEWABLES FU	Waxweed Solar Energy Center	0	8,621	8,621	May-26	Jul-29
36	RENEWABLES FU	Barron Collier 1 Property	24,000	24,000	24,000	Jan-25	rious 2032-2(
37	RENEWABLES FU	Weyerhauser Property (Addl Land	5,446	5,446	5,446	Jan-25	Jul-28
38	RENEWABLES FU	Beaty 1 Property	63,060	63,060	63,060	Feb-25	TBD
39	RENEWABLES FU	PAI Townsend Grove Property	14,890	14,890	14,890	Apr-25	TBD
40	RENEWABLES FU	Bickett 1 Property - Charlotte	41,670	41,670	41,670	May-25	TBD
41	RENEWABLES FU	Bickett 2 Property - Desoto	15,600	15,600	15,600	May-25	TBD
42	RENEWABLES FU	Barron Collier 2 Property	0	25,000	25,000	Jan-26	TBD
43	RENEWABLES FU	Beaty 2 Property	0	55,200	55,200	Feb-26	TBD
44	RENEWABLES FU	A. Duda & Sons, Inc Property	0	258,644	258,644	May-26	TBD
45	RENEWABLES FU	North Joshua Grove Property	0	9,727	9,727	May-26	TBD
46	RENEWABLES FU	Tamiami Citrus Property	0	0	11,050	May-27	TBD
47			182,989	600,638	636,846		

Source: Company response to OPC 8-230.
* Years held is as of December 2024.

Florida Power & Light
Projected Test Year Ended December 31, 2026
Projected Test Year Ended December 31, 2027

Docket No. 20250011-EI
HWS Exhibit 6
Construction Work in Progress

Summary of Construction Work in Progess
(Thousands of Dollars)

Line No.	Project Category	(A) Begining 2021	(B) Ending 2021	(C) Begining 2022	(D) Ending 2022	(E) Begining 2023	(F) Ending 2023	(G) Begining 2024	Ending 2024
1	Intangible	284,715	279,122	279,122	398,107	398,107	262,701	262,701	423,446
2	Steam Production	4,621	24,536	24,536	41,012	41,012	20,502	20,502	17,807
3	Nuclear Production.	523,985	639,764	639,764	935,289	935,289	847,786	847,786	796,870
4	Other Generation Plant	1,712,397	1,816,246	1,816,246	2,435,689	2,435,689	3,639,620	3,639,820	2,242,906
5	Transmission	1,002,643	1,573,866	1,573,866	1,654,298	1,654,298	1,932,290	1,941,666	1,987,384
6	Distribution	688,282	955,455	955,455	1,449,427	1,449,427	1,518,592	1,518,592	1,712,433
7	General	302,700	362,191	362,191	294,782	294,782	310,999	310,999	275,877
8	Total	4,519,343	5,651,180	5,651,180	7,208,604	7,208,604	8,532,490	8,542,066	7,456,723
9	Average		5,085,262		6,429,892		7,870,547		7,999,395

		Year-End 2026	Average 2026	Year-End 2027	Average 2027
10	Intangible	775,809	708,572	158,180	297,974
11	Steam Production	8,830	12,795	7,411	7,132
12	Nuclear Production.	776,545	867,765	776,414	829,464
13	Solar	1,491,593	1,005,025	1,943,245	1,649,523
14	Other Generation Plant	254,624	357,398	293,261	445,266
15	Transmission	1,041,379	1,237,551	1,217,003	1,170,705
16	Distribution	1,313,290	1,274,569	1,368,445	1,288,910
17	Storage	1,009,499	1,448,691	783,770	869,120
18	General	402,449	323,518	602,757	492,825
19	Total	7,074,018	7,235,884	7,150,486	7,050,919
20	AFUDC Plant	(4,696,603)	(4,594,982)	(4,692,265)	(4,361,394)
21	Clause		(554,400)		(492,722)
22	SPP		(1,117)		(1,263)
23	Total	2,377,415	2,085,385	2,458,221	2,195,540
24	Jurisdictional		2,012,666		2,119,109
25			96.51%		96.52%

Source:
Lines 1-7 are from response to OPC Eighth Set of Interrogatories 245 Corrected.
Lines 10-19 is from MFR Schedule B-13.
Lines 20-22 is from MFR Schedule B-2.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 22

QUESTION:
Incentive Compensation. Please provide for each year 2020 through 2024 a detailed summary of the corporate and/or group goals (i.e., threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period for each company.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

The non-executive performance-based variable compensation awards are funded based on a balanced scorecard of customer-focused operational goals. Such goals encompass a series of indicators related to operations & maintenance costs, capital expenditures, fossil generation availability, nuclear industry composite performance index, service reliability, employee safety (OSHA recordables), environmental compliance, and customer satisfaction ratings. Actual achievement compared to goals and pool funding is based on the indicators above.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 22
Page 2 of 4

The following table sets forth the 2021 operational performance goals and the actual performance achieved against those goals.
FPL:

Indicator	Goal	Actual	Weight
O&M costs (plan-adjusted)(1)	$1,311 million(1)	$1,338 million(1)	34%
Capital expenditures (plan-adjusted)(1)	$6,615 million(1)	$7,064 million(1)	
Fossil generation availability(2)	top decile performance	exceeded top decile performance	22%
Nuclear industry composite performance index(3)	aggressive goal	missed goal	
Service reliability—service unavailability (minutes)	better than top decile (53.0 minutes)	best ever (48.8 minutes)	
Service reliability—average frequency of customer interruptions	0.65 interruptions per customer per year (average)	0.57—best ever	
Service reliability—average number of momentary interruptions per customer	4.7 momentary interruptions per customer per year	3.9—best-ever performance and top decile performance	
Employee safety—OSHA recordables(4) per 200,000 hours	0.39—top decile	0.30—beat goal and exceeded top decile performance	19%
Significant environmental violations	0	0	
Customer satisfaction—residential value surveys	aggressive goal	beat goal	
Customer satisfaction—business value surveys	aggressive goal	beat goal	
Performance under FERC and NERC reliability standards(5)	no significant violations	no significant violations	
Successful completion of the base rate proceeding	fair outcome for customers and shareholders	fair outcome for customers and shareholders	25%

(1) Certain of the financial performance indicators used in the Annual Incentive Plan are calculated in a manner consistent with NextEra Energy's planning and budgeting process and how management reviews its performance relative to that plan, and are not, or do not relate directly to, financial measures calculated in accordance with GAAP. For information about the Company's results of operations for 2021, as presented in accordance with GAAP, investors should review the Company's Annual Report on Form 10-K for the year ended December 31, 2021, and should not rely on any adjusted amounts or non-GAAP financial measures set forth above. The following explains how the plan-adjusted amounts are calculated from NextEra Energy's audited consolidated financial statements: (a) FPL O&M costs (plan-adjusted) is a measure that includes most but not all O&M expenses and includes certain expenses that are not classified as O&M expenses under GAAP but are reported for state regulatory purposes as O&M expenses; (b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude nuclear fuel payments and certain costs that are not classified as capital expenditures under GAAP in the consolidated statements of cash flows but that are reported for state regulatory purposes as capital expenditures

(2) "Fossil generation availability" measures the amount of time during a given period that a power generating unit is available to produce power.

(3) The "nuclear industry composite performance index" referenced is the Institute of Nuclear Power Operations, or INPO, index. INPO indicates that it promotes the highest levels of safety and reliability in the operation of commercial nuclear power plants by establishing performance objectives, criteria and guidelines for the nuclear power industry and conducting regular detailed evaluations of all nuclear power plants in North America. The INPO index is an 18-month rolling average of a nuclear plant's, and a company's nuclear fleet's, performance against operating performance measures.

(4) "OSHA" is the United States Occupational Safety and Health Administration. An OSHA recordable injury is an occupational injury or illness that requires medical treatment more than simple first aid and must be reported under OSHA regulations.

(5) "FERC" is the Federal Energy Regulatory Commission and "NERC" is the North American Electric Reliability Corporation.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 22
Page 3 of 4

The following table sets forth the 2022 operational performance goals and the actual performance achieved against those goals.

FPL			
INDICATOR	**GOAL**	**ACTUAL**	**WEIGHT**
O&M costs (plan-adjusted)(1)	$1,325 million(1)	$1,302 million(1)	50%
Capital expenditures (plan-adjusted)(1)	$8,083 million(1)	$8,947 million(1)	
Fossil generation availability(2)	top decile performance	exceeded top decile performance	30%
Nuclear industry composite performance index(3)	aggressive goal	beat goal and exceeded top decile performance	
Service reliability—service unavailability (minutes)	better than top decile (52.0 minutes)	exceeded top decile performance (49.9 minutes)	
Service reliability—average frequency of customer interruptions	0.64 interruptions per customer per year (average)	0.59—exceeded top decile performance	
Service reliability—average number of momentary interruptions per customer	4.3 momentary interruptions per customer per year	3.5—best ever performance and top decile performance	
Employee safety—OSHA recordables(4) per 200,000 hours	0.33—top decile	0.33—top decile performance	20%
Significant environmental violations	0	0	
Customer satisfaction—residential value surveys	aggressive goal	missed goal	
Customer satisfaction—business value surveys	aggressive goal	missed goal	
Performance under FERC and NERC reliability standards(5)	no significant violations	no significant violations	

(1) Certain of the financial performance indicators used in the Annual Incentive Plan are calculated in a manner consistent with NextEra Energy's planning and budgeting process and how management reviews its performance relative to that plan, and are not, or do not relate directly to, financial measures calculated in accordance with GAAP.

For information about the Company's results of operations for 2022, as presented in accordance with GAAP, investors should review the Company's Annual Report on Form 10-K for the year ended December 31, 2022 and should not rely on any adjusted amounts or non-GAAP financial measures set forth above. The following explains how the plan-adjusted amounts are calculated from NextEra Energy's audited consolidated financial statements:

(a) FPL O&M costs (plan-adjusted) is a measure that includes most but not all O&M expenses and includes certain expenses that are not classified as O&M expenses under GAAP but are reported for state regulatory purposes as O&M expenses;

(b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude nuclear fuel payments and certain costs that are not classified as capital expenditures under GAAP in the consolidated statements of cash flows but that are reported for state regulatory purposes as capital expenditures; and

(2) "Fossil generation availability" measures the amount of time during a given period that a power generating unit is available to produce power.

(3) The "nuclear industry composite performance index" referenced is the Institute of Nuclear Power Operations, or INPO, index. INPO indicates that it promotes the highest levels of safety and reliability in the operation of commercial nuclear power plants by establishing performance objectives, criteria and guidelines for the nuclear power industry and conducting regular detailed evaluations of all nuclear power plants in North America. The INPO index is an 18-month rolling average of a nuclear plant's, and a company's nuclear fleet's, performance against operating performance measures.

(4) "OSHA" is the United States Occupational Safety and Health Administration. An OSHA recordable injury is an occupational injury or illness that requires medical treatment more than simple first aid and must be reported under OSHA regulations.

(5) "FERC" is the Federal Energy Regulatory Commission and "NERC" is the North American Electric Reliability Corporation.

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 22
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The following table sets forth the 2023 operational performance goals and the actual performance achieved against those goals.

	FPL						
	INDICATOR	GOAL	ACTUAL	PAYOUT (as % of TARGET)	INDICATOR WEIGHT	WEIGHTED PAYOUT	TOTAL SECTION WEIGHT
Customer Value	O&M costs (plan-adjusted)[1]	$1,325 million[1]	$1,323 million[1]	200%	35%	0.70	50%
	Capital expenditures (plan-adjusted)[1]	$8,837 million[1]	$9,528 million[1]	135%	15%	0.20	
Reliability	Fossil generation availability[2]	top decile performance	exceeded top decile performance	200%	6%	0.12	30%
	Nuclear industry composite performance index[3]	aggressive goal	beat goal and approximated top decile performance	182%	6%	0.11	
	Service reliability — service unavailability (minutes)	better than top decile (49.0 minutes)	exceeded top decile performance (46.7 minutes)	200%	7%	0.14	
	Service reliability — average frequency of customer interruptions	0.62 interruptions per customer per year (average)	0.55 — exceeded top decile performance	200%	7%	0.14	
	Service reliability — average number of momentary interruptions per customer	4.2 momentary interruptions per customer per year	3.3 — best ever performance and top decile performance	200%	4%	0.08	
Operational	Employee safety — OSHA recordables[4] per 200,000 hours	0.33 — top decile	0.28 — exceeded top decile performance	200%	8%	0.16	20%
	Significant environmental violations	0	0	100%	2%	0.02	
	Customer satisfaction — residential value surveys	aggressive goal	exceeded target, missed goal	100%	4%	0.04	
	Customer satisfaction — business value surveys	aggressive goal	exceeded target, missed goal	170%	4%	0.07	
	Performance under FERC and NERC reliability standards[5]	no significant violations	did not meet goal	0%	2%	0.00	
			Totals			100%	1.78

(1) Certain of the financial performance indicators used in the Annual Incentive Plan are calculated in a manner consistent with NextEra Energy's planning and budgeting process and how management reviews its performance relative to that plan, and are not, or do not relate directly to, financial measures calculated in accordance with GAAP.

For information about the Company's results of operations for 2023, as presented in accordance with GAAP, investors should review the Company's Annual Report on Form 10-K for the year ended December 31, 2023 and should not rely on any adjusted amounts or non- GAAP financial measures set forth above. The following explains how the plan-adjusted amounts are calculated from NextEra Energy's audited consolidated financial statements:

(a) FPL O&M costs (plan-adjusted) is a measure that includes most but not all O&M expenses and includes certain expenses that are not classified as O&M expenses under GAAP but are reported for state regulatory purposes as O&M expenses;

(b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude nuclear fuel payments and certain costs that are not classified as capital expenditures under GAAP in the consolidated statements of cash flows but that are reported for state regulatory purposes as capital expenditures; and

(2) "Fossil generation availability" measures the amount of time during a given period that a power generating unit is available to produce power.

(3) The "nuclear industry composite performance index" referenced is the Institute of Nuclear Power Operations, or INPO, index. INPO promotes the highest levels of safety and reliability in the operation of commercial nuclear power plants by establishing performance objectives, criteria and guidelines for the nuclear power industry and conducting regular detailed evaluations of all nuclear power plants in North America. The INPO index is an 18-month rolling average of a nuclear plant's, and a company's nuclear fleet's, performance against operating performance measures.

(4) "OSHA" is the United States Occupational Safety and Health Administration. An OSHA recordable injury is an occupational injury or illness that requires medical treatment more than simple first aid and must be reported under OSHA regulations.

(5) "FERC" is the Federal Energy Regulatory Commission and "NERC" is the North American Electric Reliability Corporation.

Note, consistent with Securities Exchange Commission obligations, the information requested for 2024 will be provided in a supplemental response once it has been publicly released through the filing of Form DEF 14A 2024 Proxy Statement (definitive) anticipated on April 1, 2025.

Florida Power & Light Company
Docket No. 20250011-EI
OPCs First Set of Interrogatories
Interrogatory No. 22 Supplemental

QUESTION:
Incentive Compensation. Please provide for each year 2020 through 2024 a detailed summary of the corporate and/or group goals (i.e., threshold, target, maximum) for the incentive compensation plans of FPL and the actual achievement metric attained within each respective period for each company.

RESPONSE:
FPL's original response to this interrogatory indicated the Company would file a supplemental response once it had publicly released information in Form DEF 14A 2024 Proxy Statement (definitive), which occurred on April 1, 2025.

The following table sets forth the 2024 operational performance goals and the actual performance achieved against those goals.

Florida Power & Light Company
Docket No. 20250011-EI
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FPL					
	INDICATOR	GOAL	ACTUAL	INDICATOR WEIGHT	TOTAL SECTION WEIGHT
Customer Value	O&M costs (plan-adjusted)[1]	$1,275 million[1]	$1,247 million[1] exceeded top decile	35%	50%
	Capital expenditures (plan-adjusted)[1]	$7,356 million[1]	$8,508 million[1]	15%	
Reliability	Fossil generation availability[2]	top decile performance	exceeded top decile performance	6%	30%
	Nuclear industry composite performance index[3]	top decile performance	missed goal	6%	
	Service reliability — service unavailability (minutes)	better than top decile (49.0 minutes)	exceeded top decile performance (45.7 minutes)	7%	
	Service reliability — average frequency of customer interruptions	0.62 interruptions per customer per year (better than top decile)	0.49—exceeded top decile performance	7%	
	Service reliability — average number of momentary interruptions per customer	4.2 momentary interruptions per customer per year	3.3—exceeded top decile performance	4%	
Operational	Employee safety — OSHA recordables[4] per 200,000 hours	0.33—top decile	0.51—approximated top quartile performance	8%	20%
	Significant environmental violations	0	0	2%	
	Customer satisfaction — residential value surveys	aggressive goal	missed goal	4%	
	Customer satisfaction — business value surveys	aggressive goal	missed goal	4%	
	Performance under FERC and NERC reliability standards[5]	no significant violations	met goal	2%	

(1) Certain of the financial performance indicators used in the Annual Incentive Plan are calculated in a manner consistent with NextEra Energy's planning and budgeting process and how management reviews its performance relative to that plan, and are not, or do not relate directly to, financial measures calculated in accordance with GAAP.

For information about the Company's results of operations for 2024, as presented in accordance with GAAP, investors should review the Company's Annual Report on Form 10-K for the year ended December 31, 2024 and should not rely on any adjusted amounts or non-GAAP financial measures set forth above. The following explains how the plan-adjusted amounts are calculated from NextEra Energy's audited consolidated financial statements:

(a) FPL O&M costs (plan-adjusted) is a measure that includes most but not all O&M expenses and includes certain expenses that are not classified as O&M expenses under GAAP but are reported for state regulatory purposes as O&M expenses;

(b) FPL capital expenditures (plan-adjusted) are presented on an accrual basis, and exclude nuclear fuel payments and certain costs that are not classified as capital expenditures under GAAP in the consolidated statements of cash flows but that are reported for state regulatory purposes as capital expenditures; and

(c) NextEra Energy Resources' earnings (plan-adjusted) exclude:

(i) the mark-to-market effect of non-qualifying hedges;

(ii) other than temporary impairments on investments;

(iii) extraordinary items;

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QUESTION:
Stock Based Compensation.

a. Please list, by amount and account, all stock-based compensation expense that that FPL has included in cost of service for the years 2020 through 2024, projected year 2025, projected test years ending December 31, 2026 and December 31, 2027, and projected for 2028 and 2029, including but not limited to executive stock options, performance share awards and any other stock-based compensation awards that will result in such costs being charged to FPL during the projected test years.

b. Also, please identify all documents that contain a description of each distinct stock-based compensation program that will result in charges to FPL during the projected test years.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

a. Please see the stock-based compensation expense FPL has included in its cost of service for the requested years below. Note, these amounts are net of allocations to affiliates through FPL's Corporate Services Charge, and excludes all executive incentive compensation, 50% of non-executive restricted stock and target performance share awards, and 100% of any non-executive expense above target for performance shares as explained by FPL witness Buttress and as reflected on MFR C-3.

Year	FERC Account 920	FERC Account 930	FERC Account 922
2021 (Actual)	$984,106	$2,346,403	($1,030,050)
2022 (Actual)	$1,224,284	$2,196,999	($816,914)
2023 (Actual)	$1,160,429	$2,341,691	($903,060)
2024 (Actual)	$562,647	$1,346,508	$0
2025 (Projected)	$1,398,845	$1,419,175	$0
2026 (Projected)	$1,490,601	$1,445,749	$0
2027 (Projected)	$1,519,073	$1,378,004	$0
2028 (Projected)	$1,529,110	$1,317,527	$0
2029 (Projected)	$1,561,508	$1,412,551	$0

Note that from 2021 through June 2023 the portion of the CSC allocated to affiliates was reflected as a credit to FERC Account 922. Beginning in July 2023, the CSC credit was netted in the originating FERC Account.

b. Each component of the Company's stock-based compensation program that will result in charges to FPL is described in NextEra Energy Inc. 2021 Long Term Incentive Plan provided in FPL's response to OPC's First Request for Production of Documents, No. 39.

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QUESTION:
Stock Based Compensation.

a. Please list, by amount and account, all stock-based compensation expense that FPL has included in cost of service for the years 2020 through 2024, projected year 2025, projected test years ending December 31, 2026 and December 31, 2027, and projected for 2028 and 2029, including but not limited to executive stock options, performance share awards and any other stock-based compensation awards that will result in such costs being charged to FPL during the projected test years.

b. Also, please identify all documents that contain a description of each distinct stock-based compensation program that will result in charges to FPL during the projected test years.

SUPPLEMENTAL FOLLOW-UP QUESTION: (*Received via email from OPC on May 7, 2025*)

At yesterday's deposition of Ms. Fuentes, we had a few questions regarding Schedule C-2 to explain adjustments that we believe should have been explained in response to OPC's Interrogatories Nos. 24 and 122 but were not. So, we are asking for a supplemental response specifically addressing the following questions regarding Schedule C-2, Column 7, line 7 for both TY 2026 and 2027 that were not previously provided.

1. Could you please identify each specific type of incentive and executive compensation and each amount per incentive or exec comp type, whether adjusted or not, that is reflected in each year 2026 and 2027 O&M before this adjustment?

2. Could you please identify the respective adjustments per type of incentive and executive compensation to exclude certain types of incentives and executive compensation that the sum or sums equal the adjustment in column 7 on line 7 (2026 its 58,049 and 2027 its 61,365) and identify the various types and amounts of incentive compensation remaining and included in the company's request?

RESPONSE:
Please see Attachment 1 for FPL's response to OPC's supplemental follow-up question.

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Response for Supplemental Discovery Question

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2026	**Total Per Book O&M**	**Affiliate Charges**	**Adjusted Per Book O&M**	**Separation Factor**	**Jurisdictional O&M Before FPSC Adj [A]**	**FPSC Adj - Capacity[B]**	**FPSC Adj - Conservation[C]**	**FPSC Adj - ECRC[D]**	**FPSC Adj - Fuel[E]**	**FPSC Adj - Storm Protection[F]**	**FPSC Adj Exec Comp[G]**	**Adjusted Jurisdictional O&M[H]**
Officer Incentive Compensation	$ 95,450,535	$ (36,917,021)	$ 58,533,514	0.969171	$ 56,729,004	$ -	$ -	$ -	$ -	$ -	$ (56,729,004)	$ -
Non-Officer Cash Annual Incentive Compensation	84,315,906	(5,195,910)	$ 79,119,996	0.962985	$ 76,191,381	$ (396,893)	$ (1,735,208)	$ (377,571)	$ (111,259)	$ (674,555)	-	$ 72,895,896
Non-Officer Cash Long-Term Incentive Compensation	14,150,395	(549,035)	$ 13,601,360	0.969171	$ 13,182,048	$ -	$ -	$ -	$ -	$ -	-	$ 13,182,048
Non-Officer Stock-Based Incentive Compensation	4,158,502	(1,352,106)	$ 2,806,396	0.969171	$ 2,719,878	$ -	$ -	$ -	$ -	$ -	(1,320,179)	$ 1,399,699
Total	**$ 198,075,338**	**$ (44,014,072)**	**$ 154,061,266**		**$ 148,822,312**	**$ (396,893)**	**$ (1,735,208)**	**$ (377,571)**	**$ (111,259)**	**$ (674,555)**	**$ (58,049,183)**	**$ 87,477,644**

2027	**Total Per Book O&M**	**Affiliate Charges**	**Adjusted Per Book O&M**	**Separation Factor**	**Jurisdictional O&M Before FPSC Adj [A]**	**FPSC Adj - Capacity[B]**	**FPSC Adj - Conservation[C]**	**FPSC Adj - ECRC[D]**	**FPSC Adj - Fuel[E]**	**FPSC Adj - Storm Protection[F]**	**FPSC Adj Exec Comp[G]**	**Adjusted Jurisdictional O&M[H]**
Officer Incentive Compensation	104,191,871	(42,286,467)	$ 61,905,404	0.969694	$ 60,029,303	$ -	$ -	$ -	$ -	$ -	$ (60,029,303)	$ -
Non-Officer Cash Annual Incentive Compensation	90,567,389	(5,894,887)	$ 84,672,502	0.962949	$ 81,535,307	$ (420,874)	$ (1,854,033)	$ (407,173)	$ (118,002)	$ (715,355)	-	$ 78,019,872
Non-Officer Cash Long-Term Incentive Compensation	14,608,644	(566,815)	$ 14,041,829	0.969694	$ 13,616,278	$ -	$ -	$ -	$ -	$ -	-	$ 13,616,278
Non-Officer Stock-Based Incentive Compensation	4,323,204	(1,474,051)	$ 2,849,152	0.969694	$ 2,762,806	$ -	$ -	$ -	$ -	$ -	(1,336,172)	$ 1,426,634
Total	**$ 213,691,108**	**$ (50,222,220)**	**$ 163,468,888**		**$ 157,943,695**	**$ (420,874)**	**$ (1,854,033)**	**$ (407,173)**	**$ (118,002)**	**$ (715,355)**	**$ (61,365,476)**	**$ 93,062,784**

Notes:
(A) Represents amounts included in Column 1, line 7, on MFR C-2.
(B) Represents amounts included in Column 3 on MFR C-2.
(C) Represents amounts included in Column 4 on MFR C-2.
(D) Represents amounts included in Column 6 on MFR C-2.
(E) Represents amounts included in Column 11 on MFR C-2.
(F) Represents amounts included in Column 17 on MFR C-2.
(G) Represents amounts reflected in Column 7, line 7, on MFR C-2.
(H) Represents amounts reflected in Column 19, line 7, on MFR C-2.

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QUESTION:
Supplemental Employee Retirement Plan (SERP). Please provide the level of SERP expense, by account, included in FPL's cost of service for each of the years 2020 through 2024, projected year 2025, projected test years ending December 31, 2026, and December 31, 2027, and projected for 2028 and 2029.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

SERP expense included in the Company's cost of service is recorded in FERC account 926000. The level of SERP expense for years 2021 through 2024, projected year 2025, Projected Test Year 2026 and Projected Test Year 2027 and projected for 2028 and 2029 is shown below. The variability in SERP expenses is primarily driven by stock price fluctuation and settlements for retirements of participating executives.

	2021	2022	2023	2024	2025	2026	2027	2028	2029
FPL	$7,601,517	($5,010,836)	$3,265,309	$4,840,115	$3,642,561	$3,587,546	$3,590,238	$3,592,111	$3,605,537

Note that the 2021 amount above represents pre-consolidated FPL information prior to the merger and consolidation of FPL and Gulf Power effective January 1, 2022.

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QUESTION:
Contributions. For FPL, please identify the amounts included in cost of service in 2024, projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected for 2028 and 2029 for the following items:

a. Membership dues, identified separately by organization in service, social and professional organizations;

b. Lobbying expenses;

c. Charitable contributions;

d. Investor relations expenses;

e. Public relations expense, including an explanation of the nature and purpose of the activities;

f. Advertising expenses broken down by each category FPL uses and tracks in the ordinary course of business, such as product, marketing, corporate, institutional, informational, etc.; and

g. Identify all payments made to the FPL Historical Museum and the account charged in 2024, the amount included in the cost of service for the projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected for 2028 and 2029.

RESPONSE:
Note, consistent with Securities Exchange Commission obligations, the information requested for 2025 to date (i.e., actuals for the first quarter of 2025) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 23, 2025.

a. Membership dues to service, social and professional organizations included in FPL's cost of service for the requested periods are reflected below. The 2024 amounts by organization are provided in Attachment No. 1 to this response. Since FPL does not forecast membership dues at the organizational level, this information is not available for the forecasted periods 2025-2029. Note, the amounts below and attached do not reflect industry dues reported on MFR C-15 nor adjustments related to economic development expenses, which are adjusted for ratemaking purposes on MFRs C-2 and C-3. In addition, the amounts do not reflect allocations of expenses to FPL's affiliate through the Corporate Services Charge.

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Year	Membership & Civic Dues (Per Book)
2024 (Actual)	$539,154
2025 (Projected)	$340,097
2026 (Projected)	$333,966
2027 (Projected)	$324,282
2028 (Projected)	$326,762
2029 (Projected)	$332,848

b. After the year-end close for calendar year 2024, FPL determined that three vendor invoices indicated a portion of industry association dues for 2024 totaling $170 thousand were related to lobbying activities were inadvertently not recorded as below-the-line lobbying expenses. As a result, a correcting entry to move the $170 thousand to below-the-line expenses was recorded in March 2025. This was noted on page 2 of MFR C-15 for the 2024 Historical Year. In addition, as reflected on page 2 of MFR C-15 for the 2026 and 2027 Projected Test Years, FPL identified $24 thousand of lobbying expenses that were incorrectly reflected in FPL's cost of service for 2026 and 2027. FPL will reflect adjustments to 2026 and 2027 in FPL's Notice of Identified Adjustments to be filed at a later time in this docket. All other actual lobbying expenses for 2024 and forecasted lobbying expenses for the period 2025-2029 were reflected as below-the-line expenses and therefore, not included in FPL's cost of service.

c. As stated on MFR C-18 for the 2026 and 2027 Projected Test Years and in compliance with the FERC Title 18 CFR 101 - Uniform System of Accounts, the Company did not include any expenses for charitable contributions in determining its cost of service for any of the years requested since they are all accounted for below-the-line.

d. Investor relations expense for the requested periods included in FPL's cost of service are reflected below.

Year	Investor Relations (Per Book)
2024 (Actuals)	$ 2,339,732
2025 (Projected)	$ 981,486
2026 (Projected)	$ 1,749,051
2027 (Projected)	$ 959,074
2028 (Projected)	$ 1,711,126
2029 (Projected)	$ 1,003,962

e. FPL defines public relations expenses as image enhancing activities, which are funded by shareholders. Based on this definition, FPL has not included these types of expenses in its cost of service for any of the years requested.

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f. FPL did not include any advertising expenses in its base cost of service for any of the years requested. Refer to MFR C-14 for the 2026 and 2027 Projected Test Years. FPL's advertising expenses are either funded by shareholders or in the case of educational energy efficiency advertising, costs are recorded to the energy conservation cost recovery clause (ECCR).

g. FPL did not include any expenses associated with the FPL Museum in its cost of service for any of the years requested. NextEra Energy, Inc. is the sole owner of this not-for profit organization, and any contributions made to the FPL Museum by FPL are recorded below the line.

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Interrogatory No. 35 a- Attachment No. 1

LINE NO.	TRANSACTIONS (1) (2)	AMOUNT
1	1898 LLC STEPHEN SIMPSON	6,000
2	ALLIUM US HOLDING LLC	18,364
3	AMERICAN CITY BUSINESS JOURNALS INC SOUTH FLORIDA BUSINESS JOURNAL	1,995
4	ASSOCIATED BUILDERS AND CONTRACTORS INC NORTH FLORIDA CHAPTER	3,351
5	BAKER COUNTY CHAMBER OF COMMERCE	2,500
6	BAY COUNTY CHAMBER OF COMMERCE	2,300
7	BLACK CHAMBER OF COMMERCE OF PALM BEACH COUNTY, INC	7,500
8	BOYS & GIRLS CLUBS OF BROWARD COUNT	6,000
9	BROWARD COUNTY BLACK CHAMBER OF COM	1,000
10	BROWARD COUNTY LEAGUE OF CITIES	5,000
11	BROWARD WORKSHOP INC	7,000
12	BUILDING INDUSTRY ASSOCIATION	600
13	BUSINESS DEVELOP BRD OKEECHOBEE CO CHAMBER OF COMMERCE OF OKEECHOBEE C	1,000
14	BUSINESS EMPOWERED INC	300
15	BUSINESS FOR THE ARTS OF BROWARD IN	6,000
16	CALHOUN COUNTY CHAMBER OF COMMERCE	1,000
17	CANTONMENT ROTARY CLUB	750
18	CAPITAL CITY COUNTRY CLUB INC (3)	3,843
19	CENTER FOR ENERGY WORKFORCE DEVELOP	32,000
20	CENTRAL GULF INDUSTRIAL ALLIANCE IN	9,000
21	CENTURY AREA CHAMBER OF COMMERCE	250
22	CHARLOTTE COUNTY CHAMBER COMMERC	1,247
23	CITY OF CORAL SPRINGS FL	2,500
24	CLAY COUNTY CHAMBER OF COMMERCE INC	550
25	CLEWISTON CHAMBER OF COMMERCE	360
26	COCOA BEACH CHAMBER OF COMMERCE	2,500
27	CORAL GABLES CHAMBER OF COMMERCE	5,000
28	CRESTVIEW AREA CHAMBER OF COMMERCE	600
29	CURTISS WRIGHT CORPORATION CURTISS WRIGHT FLOW CONTROL SERVICE	18,501
30	CVM SOLUTIONS LLC SUPPLIER IO	24,343
31	DAYTONA REGIONAL CHAMBER OF COMMERC	3,950
32	DESOTO COUNTY CHAMBER OF COMMERCE	2,000
33	DESTIN AREA CHAMBER OF COMMERCE	790
34	DISABILITY IN US BUSINESS LEADERSHIP NETWORK	15,000
35	EMERALD COAST MILITARY AFFAIRS COUN INC	600
36	FIRST COAST MANUFACTURERS ASSOC FCMA	895
37	GREATER BOCA RATON CHAMBER OF COMME	3,600
38	GREATER FORT LAUDERDALE CHAMBER OF COMMERCE	10,250
39	GREATER FORT MYERS BEACH AREA CHAMBER OF COMMERCE	895
40	GREATER FORT WALTON BEACH CHAMBER OF COMMERCE	9,550
41	GREATER FT MYERS CHAMBER OF COM INC	1,450
42	GREATER HOLLYWOOD CHAMBER OF COM	7,674
43	GREATER LABELLE CHAMBER OF COMME RCE	175
44	GREATER PALM BAY CHAMBER OF COMMERCE	2,575
45	GREATER POMPANO BEACH CHAMBER	10,000
46	GULF BREEZE AREA CHAMBER OF COMMERC	1,000
47	GULF COAST MINORITY CHAMBER OF COMMERCE INC	500
48	HALLANDALE CHAMBER OF COMMERCE	3,000
49	HAWTHORNE AREA CHAMBER OF COMMERCE	145
50	HOBE SOUND CHAMBER OF COMMERCE INC	2,000
51	HOLMES COUNTY CHAMBER OF COMMERCE	250
52	HOME BUILDERS ASSOC OF W FLORIDA IN	600
53	IMMOKALEE EASTERN CHAMBER OF COMMER INC	1,000
54	INDIAN RIVER COUNTY CHAMPER OF COMM	5,400
55	INDIANTOWN CHAMBER OF COMMERCE CHAMBER OF COMMERCE	2,500
56	JACKSON COUNTY CHAMBER OF COMMERCE	395
57	JACKSONVILLE REGIONAL CHAMBER OF COMMERCE	15,000
58	JUNIOR ACHIEVEMENT OF SOUTH FLORIDA	2,000
59	JUNIOR SERVICE LEAGUE OF ST AUGUSTI	420
60	LAKE CITY COLUMBIA COUNTY CHAMBER OF COMMERCE	1,750
61	LATIN CHAMBER OF COMMERCE OF USA CAMACOL	3,000
62	LAUDERHILL CHAMBER OF COMMERCE INC LAUDERHILL REGIONAL CHAMBER OF COMM	2,500
63	LEADERSHIP FLORIDA STATEWIDE COMMUN FOUNDATION INC DBA LEADERSHIP FLORI	885
64	MANASOTA BLACK CHAMBER OF COMMERCE	2,500
65	MELBOURNE REGIONAL CHAMBER OF EAST CENTRAL FLORIDA	4,000

Interrogatory No. 35 a- Attachment No. 1

LINE NO.	TRANSACTIONS (1) (2)	AMOUNT
66	MIAMI BEACH CHAMBER OF COMMERCE	10,000
67	MIRAMAR PEMBROKE PINES REGIONAL CHA OF COMMERCE	2,500
68	MUSEUM OF DISCOVERY & SCIENCE INC	1,000
69	NAIOP INC NAIOP	795
70	NAPLES AREA CHAMBER OF COMMERCE	10,000
71	NASSAU COUNTY CHAMBER OF COMMERCE	1,150
72	NASSAU COUNTY ECONOMIC DEVELOPMENT BOARD INC	5,000
73	NATIONAL FORUM FOR BLACK PUBLIC ADMINISTRATORS INC	1,600
74	NATIONAL GAY & LESBIAN CHAMBER OF C NATIONAL LGBT CHAMBER OF COMMERCE	15,000
75	NATIONAL MINORITY SUPPLIER DEVELOPMENT COUNCIL	54,795
77	NATIONAL VETERAN BUSINESS DEVELOPME	10,000
78	NAVARRE BEACH AREA CHAMBER OF COMME	375
79	NICEVILLE VALPARAISO CHAMBER OF COM	2,900
80	NORTH FLORIDA REGIONAL CHAMBER OF COMMERCE	1,500
81	NORTHEAST FLORIDA BUILDERS ASSOCIAT	650
82	NORTHEAST FLORIDA LEAGUE OF CITIES	200
83	NORTHWEST FLORIDA DEFENSE COALITION INC	20,000
84	PACE AREA CHAMBER OF COMMERCE INC	500
85	PALM BEACH NORTH CHAMBER OF COMMERCE INC	3,000
86	PALM COAST REGIONAL CHAMBER OF COMMERCE	2,500
87	PENSACOLA AREA CHAMBER FOUNDATION I	3,200
88	PENSACOLA BEACH CHAMBER OF COMMERCE	275
89	PENSACOLA FIVE FLAGS ROTARY	940
90	PENSACOLA YOUNG PROFESSIONALS	1,000
91	PERDIDO KEY AREA CHAMBER OF COMMERC	675
92	PORT ORANGE SOUTH DAYTONA CHAMBER O COMMERCE	500
93	PUNTA GORDA CHAMBER OF COMMERCE	509
95	PUTNAM COUNTY CHAMBER OF COMMERCE I	1,786
96	QURIUM SOLUTIONS INC CVM SOLUTIONS LLC	22,750
97	REBELLAIRES INC	414
98	RESILIENCY FLORIDA INC	5,000
99	RIVERWALK FORT LAUDERDALE INC	750
100	ROTARY CLUB OF LAKE CITY INC	900
101	SANTA ROSA COUNTY CHAMBER OF COMMER	400
102	SEMINOLE COUNTY LAKE MARY REGIONAL CHAMBER OF COMMERCE INC	3,000
103	SEVILLE ROTARY CLUB	600
104	SOUTHWEST FLORIDA LEAGUE OF CITIES	2,500
105	ST JOHNS COUNTY CHAMBER OF COMMERCE	12,500
106	STRADA COLLABORATIVE INC D B A CAEL	3,600
107	SUWANNEE COUNTY CHAMBER OF COMMERCE	275
108	TAMARAC NORTH LAUDERDALE CHAMBER OF COMMERCE	1,300
109	THE CENTER FOR TECHNOLOGY ENTERPRIS & DEVELOPMENT INC	4,250
110	THE CHAMBER OF SOUTHWEST FLORIDA	3,200
111	THE GREATER DAVIE COOPER CITY CHAMB OF COMMERCE INC	2,500
112	THE MARINE RESEARCH HUB OF SOUTH FL INC	5,000
113	THE PUERTO RICAN HISPANIC C OF C FO FLORIDA HISPANIC AMERICAN CHAMBEROF	1,000
114	TITUSVILLE AREA CHAMBER OF COMMERCE	1,500
115	URBAN LEAGUE OF BROWARD COUNTY	1,000
116	VENICE AREA CHAMBER OF COMMERCE	1,000
117	WALTON AREA CHAMBER OF COMMERCE	795
118	WASHINGTON COUNTY CHAMBER OF COMMER	5,425
119	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL INC	16,000
120		$ 537,612
121		
122	**OTHER TRANSACTIONS (4)**	$ 1,542
123		
124	**MEMBERSHIP DUES TOTAL**	$ 539,154
125		
126		

127 Notes:
128 (1) Excludes Industry Dues identified on MFR C-15
129 (2) Amounts do not reflect adjustments related to economic development expenses, which are adjusted for ratemaking purposes on MFRs C-2 and C-3
130 (3) FPL incorrectly charged this amount above-the-line in 2024, however, moved the charge to below-the-line in 2025.
131 (4) Represents transactions other than vendor invoices (journal entries, expense reports charges, allocations to FPL's affiliates through the Corporate Services Charge etc.)

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QUESTION:
Insurance Expense. Please itemize each component of FPL's insurance expense included in the projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029, and provide comparable information for calendar years 2020, 2021, 2022, 2023, 2024 and 2025 to-date. Indicate the accounts and amounts in which each item of insurance is recorded.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

FPL interprets this request as insurance expense paid to third parties (i.e. not self-insurance). Based on this assumption, please refer to confidential Attachment No. 1 to this response.

Note, consistent with Securities Exchange Commission obligations, the information requested for 2025 to date (i.e., actuals for the first quarter of 2025) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 23, 2025.

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~~Confidential~~

FPL 012895
20250011-EI

FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1) (2)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
Acct 924 PROPERTY INSURANCE:									
Property Insurance - Other	$19,865,015	$20,707,024	$23,194,296	$26,053,468	$27,627,934	$28,900,368	$29,370,577	$29,376,900	$30,356,430
Property Insurance - Nuclear (PSL and PTN)	$8,788,526	$8,435,742	$8,248,574	$8,497,687	$8,962,277	$9,316,964	$9,596,473	$9,596,473	$9,884,367
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($19,392,508)	($28,639,562)	($6,088,472)	($15,007,742)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)
Property Insurance - Nuclear Outage (PSL and PTN)	$1,891,403	$1,928,588	$1,928,280	$2,035,884	$2,080,761	$2,164,344	$2,229,274	$2,229,274	$2,296,153
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($3,999,272)	($6,222,971)	($2,793,952)	($3,260,641)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)
FMPA and Participation Agreement Reimbursement	($339,933)	($442,285)	($324,434)	($253,103)	($504,612)	($539,935)	($577,730)	($618,171)	($618,171)
Other miscellaneous	$821	$8,149	$488	($3,641)	$16,292	$16,598	$16,611	$15,878	$16,351
Total	$6,814,053	($4,225,316)	$24,164,780	$18,061,912	$28,182,650	$29,858,339	$30,635,205	$30,600,354	$31,935,129
Acct 925 LIABILITY INSURANCE:									
Liability Insurance - Other	$9,046,600	$11,859,153	$15,645,403	$16,327,583	$29,512,589	$31,337,013	$33,375,250	$35,273,488	$36,963,639
Liability Insurance - D&O ~~CONFIDENTIAL~~	$1,811,891	$2,352,831	$2,647,329	$3,271,594	$4,115,941	$4,819,983	$5,169,297	$5,427,762	$5,590,594
Liability Insurance - Nuclear (PSL and PTN)	$4,700,533	$4,753,920	$4,899,782	$5,340,934	$6,237,311	$6,549,176	$6,841,618	$6,939,379	$7,147,563
Liability Insurance - Nuclear Refund (PSL and PTN) (3)	($2,336,638)	($2,363,472)	($2,471,920)	($2,808,079)	($2,654,464)	($2,611,824)	($2,881,160)	($2,881,160)	($2,881,160)
Liability Insurance - Workers Compensation	$2,976,292	$1,983,280	$5,509,463	$3,587,900	$3,879,023	$3,999,631	$4,129,569	$4,386,871	$4,551,147
St. Lucie 2 Participant Credit Workers Compensation	($191,027)	($95,000)	($196,824)	($103,084)	($31,995)	($31,995)	($31,995)	($31,995)	($31,995)
Total - ~~CONFIDENTIAL~~	$16,007,652	$18,490,712	$26,033,234	$25,616,848	$41,058,405	$44,061,985	$46,602,578	$49,114,344	$51,339,788
Acct 926 EMPLOYEE BENEFITS:									
Life Insurance & Long Term Disability	$4,820,908	$5,080,908	$4,137,040	$6,170,717	$9,266,142	$9,152,125	$9,248,962	$9,704,238	$9,845,434
Acct 588 FLEET LIABILITY INSURANCE:									
Vehicle Liability Insurance Premium	$4,726,883	$8,303,919	$8,384,871	$8,017,890	$8,113,280	$8,356,679	$8,607,379	$8,865,600	$8,865,600
Grand Total	$32,369,496	$27,650,224	$62,719,925	$57,867,367	$86,620,478	$91,429,129	$95,094,124	$98,284,536	$101,985,952

(1) 2021 data reflects FPL prior to the consolidation of Gulf power company and FPL effective January 1, 2022.
(2) Does not include amounts collected through FPL's cost recovery clauses.
(3) Amount recorded in 2023 , was inadvertently recorded in account 920 instead of account 925.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 43
Attachment No. 1 of 1
Tab 1 of 1

Redacted

FPL 012895
20250011-EI

FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1) (2)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
Acct 924 PROPERTY INSURANCE:									
Property Insurance - Other	$19,865,015	$20,707,024	$23,194,296	$26,053,468	$27,627,934	$28,900,368	$29,370,577	$29,376,900	$30,356,430
Property Insurance - Nuclear (PSL and PTN)	$8,788,526	$8,435,742	$8,248,574	$8,497,687	$8,962,277	$9,316,964	$9,596,473	$9,596,473	$9,884,367
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($19,392,508)	($28,639,562)	($6,088,472)	($15,007,742)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)
Property Insurance - Nuclear Outage (PSL and PTN)	$1,891,403	$1,928,588	$1,928,280	$2,035,884	$2,080,761	$2,164,344	$2,229,274	$2,229,274	$2,296,153
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($3,999,272)	($6,222,971)	($2,793,952)	($3,260,641)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)
FMPA and Participation Agreement Reimbursement	($339,933)	($442,285)	($324,434)	($253,103)	($504,612)	($539,935)	($577,730)	($618,171)	($618,171)
Other miscellaneous	$821	$8,149	$488	($3,641)	$16,292	$16,598	$16,611	$15,878	$16,351
Total	$6,814,053	($4,225,316)	$24,164,780	$18,061,912	$28,182,650	$29,858,339	$30,635,205	$30,600,354	$31,935,129
Acct 925 LIABILITY INSURANCE:									
Liability Insurance - Other	$9,046,600	$11,859,153	$15,645,403	$16,327,583	$29,512,589	$31,337,013	$33,375,250	$35,273,488	$36,963,639
[redacted]									
Liability Insurance - Nuclear (PSL and PTN)	$4,700,533	$4,753,920	$4,899,782	$5,340,934	$6,237,311	$6,549,176	$6,841,618	$6,939,379	$7,147,563
Liability Insurance - Nuclear Refund (PSL and PTN) (3)	($2,336,638)	($2,363,472)	($2,471,920)	($2,808,079)	($2,654,464)	($2,611,824)	($2,881,160)	($2,881,160)	($2,881,160)
Liability Insurance - Workers Compensation	$2,976,292	$1,983,280	$5,509,463	$3,587,900	$3,879,023	$3,999,631	$4,129,569	$4,386,871	$4,551,147
St. Lucie 2 Participant Credit Workers Compensation	($191,027)	($95,000)	($196,824)	($103,084)	($31,995)	($31,995)	($31,995)	($31,995)	($31,995)
[redacted]									
Acct 926 EMPLOYEE BENEFITS:									
Life Insurance & Long Term Disability	$4,820,908	$5,080,908	$4,137,040	$6,170,717	$9,266,142	$9,152,125	$9,248,962	$9,704,238	$9,845,434
Acct 588 FLEET LIABILITY INSURANCE:									
Vehicle Liability Insurance Premium	$4,726,883	$8,303,919	$8,384,871	$8,017,890	$8,113,280	$8,356,679	$8,607,379	$8,865,600	$8,865,600
[redacted]									

(1) 2021 data reflects FPL prior to the consolidation of Gulf power company and FPL effective January 1, 2022.
(2) Does not include amounts collected through FPL's cost recovery clauses.
(3) Amount recorded in 2023, was inadvertently recorded in account 920 instead of account 925.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 43 Corrected

QUESTION:
Insurance Expense. Please itemize each component of FPL's insurance expense included in the projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029, and provide comparable information for calendar years 2020, 2021, 2022, 2023, 2024 and 2025 to-date. Indicate the accounts and amounts in which each item of insurance is recorded.

RESPONSE:
Subsequent to serving its response to OPC's First Set of Interrogatories No. 43, FPL identified inadvertent errors in the certain amounts reported in the original response. FPL's original response to OPC's First Set of Interrogatories No. 43 is amended to reflect the revisions below, which are reflected in the confidential Corrected Attachment No. 1 to this response. Note, all other amounts reflected in FPL's original response to OPC's First Set of Interrogatories No. 43 were correctly reported and have not been changed in the confidential Corrected Attachment No. 1.

- Liability Insurance – Other (FERC 925) – FPL revised the reported amounts for 2023 and 2024 to include omitted general ledger transactions, lowering the originally reported amounts by ($865,961) and ($180,677), respectively.

- Liability Insurance – Worker's Compensation (FERC 925) – FPL revised the reported amounts for 2023 and 2024 to include omitted general ledger transactions, increasing the originally reported amounts by ($571,781) and ($25,505), respectively.

- Life insurance & Long-Term Disability (FERC 926) – FPL revised the reported amounts for all years to remove self-insured long-term disability medical expenses, increasing the originally reported amounts for 2023 and 2024 by $1.7 million and $62,000, respectively, and lowering the forecasted amounts for 2025 through 2029 by approximately $2.0 million each year.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 43 - Corrected
Corrected Attachment No. 1 of 1
Tab 1 of 1

~~**Confidential**~~

FPL 039625
20250011-EI

FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1) (2)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
Acct 924 PROPERTY INSURANCE:									
Property Insurance - Other	$19,865,015	$20,707,024	$23,194,296	$26,053,468	$27,627,934	$28,900,368	$29,370,577	$29,376,900	$30,356,430
Property Insurance - Nuclear (PSL and PTN)	$8,788,526	$8,435,742	$8,248,574	$8,497,687	$8,962,277	$9,316,964	$9,596,473	$9,596,473	$9,884,367
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($19,392,508)	($28,639,562)	($6,088,472)	($15,007,742)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)
Property Insurance - Nuclear Outage (PSL and PTN)	$1,891,403	$1,928,588	$1,928,280	$2,035,884	$2,080,761	$2,164,344	$2,229,274	$2,229,274	$2,296,153
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($3,999,272)	($6,222,971)	($2,793,952)	($3,260,641)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)
FMPA and Participation Agreement Reimbursement	($339,933)	($442,285)	($324,434)	($253,103)	($504,612)	($539,935)	($577,730)	($618,171)	($618,171)
Other miscellaneous	$821	$8,149	$488	($3,641)	$16,292	$16,598	$16,611	$15,878	$16,351
Total	$6,814,053	($4,225,316)	$24,164,780	$18,061,912	$28,182,650	$29,858,339	$30,635,205	$30,600,354	$31,935,129
Acct 925 LIABILITY INSURANCE:									
Liability Insurance - Other	$9,046,600	$11,859,153	$14,779,442	$16,146,906	$29,512,589	$31,337,013	$33,375,250	$35,273,488	$36,963,639
Liability Insurance - D&O -~~CONFIDENTIAL~~	$1,811,891	$2,352,831	$2,647,329	$3,271,594	$4,115,941	$4,819,983	$5,169,297	$5,427,762	$5,590,594
Liability Insurance - Nuclear (PSL and PTN)	$4,700,533	$4,753,920	$4,899,782	$5,340,934	$6,237,311	$6,549,176	$6,841,618	$6,939,379	$7,147,563
Liability Insurance - Nuclear Refund (PSL and PTN) (3)	($2,336,638)	($2,363,472)	($2,471,920)	($2,808,079)	($2,654,464)	($2,611,824)	($2,881,160)	($2,881,160)	($2,881,160)
Liability Insurance - Workers Compensation	$2,976,292	$1,983,280	$4,937,683	$3,562,395	$3,879,023	$3,999,631	$4,129,569	$4,386,871	$4,551,147
St. Lucie 2 Participant Credit Workers Compensation	($191,027)	($95,000)	($196,824)	($103,084)	($31,995)	($31,995)	($31,995)	($31,995)	($31,995)
Total - ~~CONFIDENTIAL~~	$16,007,652	$18,490,712	$24,595,492	$25,410,666	$41,058,405	$44,061,985	$46,602,578	$49,114,344	$51,339,788
Acct 926 EMPLOYEE BENEFITS:									
Life Insurance & Long Term Disability	$4,820,908	$5,080,908	$5,809,737	$6,232,717	$7,056,840	$7,429,958	$7,673,157	$7,895,305	$8,101,356
Acct 588 FLEET LIABILITY INSURANCE:									
Vehicle Liability Insurance Premium	$4,726,883	$8,303,919	$8,384,871	$8,017,890	$8,113,280	$8,356,679	$8,607,379	$8,865,600	$8,865,600
Grand Total	$32,369,496	$27,650,224	$61,282,184	$57,661,185	$86,620,478	$91,429,129	$95,094,124	$98,284,536	$101,985,952

(1) 2021 data reflects FPL prior to the consolidation of Gulf power company and FPL effective January 1, 2022.
(2) Does not include amounts collected through FPL's cost recovery clauses.
(3) Amount recorded in 2023 , was inadvertently recorded in account 920 instead of account 925.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 43 - Corrected
Corrected Attachment No. 1 of 1
Tab 1 of 1

Redacted

FPL 039625
20250011-EI

FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1) (2)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
Acct 924 PROPERTY INSURANCE:									
Property Insurance - Other	$19,865,015	$20,707,024	$23,194,296	$26,053,468	$27,627,934	$28,900,368	$29,370,577	$29,376,900	$30,356,430
Property Insurance - Nuclear (PSL and PTN)	$8,788,526	$8,435,742	$8,248,574	$8,497,687	$8,962,277	$9,316,964	$9,596,473	$9,596,473	$9,884,367
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($19,392,508)	($28,639,562)	($6,088,472)	($15,007,742)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)
Property Insurance - Nuclear Outage (PSL and PTN)	$1,891,403	$1,928,588	$1,928,280	$2,035,884	$2,080,761	$2,164,344	$2,229,274	$2,229,274	$2,296,153
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($3,999,272)	($6,222,971)	($2,793,952)	($3,260,641)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)
FMPA and Participation Agreement Reimbursement	($339,933)	($442,285)	($324,434)	($253,103)	($504,612)	($539,935)	($577,730)	($618,171)	($618,171)
Other miscellaneous	$821	$8,149	$488	($3,641)	$16,292	$16,598	$16,611	$15,878	$16,351
Total	$6,814,053	($4,225,316)	$24,164,780	$18,061,912	$28,182,650	$29,858,339	$30,635,205	$30,600,354	$31,935,129
Acct 925 LIABILITY INSURANCE:									
Liability Insurance - Other	$9,046,600	$11,859,153	$14,779,442	$16,146,906	$29,512,589	$31,337,013	$33,375,250	$35,273,488	$36,963,639
[redacted]									
Liability Insurance - Nuclear (PSL and PTN)	$4,700,533	$4,753,920	$4,899,782	$5,340,934	$6,237,311	$6,549,176	$6,841,618	$6,939,379	$7,147,563
Liability Insurance - Nuclear Refund (PSL and PTN) (3)	($2,336,638)	($2,363,472)	($2,471,920)	($2,808,079)	($2,654,464)	($2,611,824)	($2,881,160)	($2,881,160)	($2,881,160)
Liability Insurance - Workers Compensation	$2,976,292	$1,983,280	$4,937,683	$3,562,395	$3,879,023	$3,999,631	$4,129,569	$4,386,871	$4,551,147
St. Lucie 2 Participant Credit Workers Compensation	($191,027)	($95,000)	($196,824)	($103,084)	($31,995)	($31,995)	($31,995)	($31,995)	($31,995)
[redacted]									
Acct 926 EMPLOYEE BENEFITS:									
Life Insurance & Long Term Disability	$4,820,908	$5,080,908	$5,809,737	$6,232,717	$7,056,840	$7,429,958	$7,673,157	$7,895,305	$8,101,356
Acct 588 FLEET LIABILITY INSURANCE:									
Vehicle Liability Insurance Premium	$4,726,883	$8,303,919	$8,384,871	$8,017,890	$8,113,280	$8,356,679	$8,607,379	$8,865,600	$8,865,600
[redacted]									

(1) 2021 data reflects FPL prior to the consolidation of Gulf power company and FPL effective January 1, 2022.
(2) Does not include amounts collected through FPL's cost recovery clauses.
(3) Amount recorded in 2023 , was inadvertently recorded in account 920 instead of account 925.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 43 Supplemental

QUESTION:
Insurance Expense. Please itemize each component of FPL's insurance expense included in the projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029, and provide comparable information for calendar years 2020, 2021, 2022, 2023, 2024 and 2025 to-date. Indicate the accounts and amounts in which each item of insurance is recorded.

RESPONSE:
FPL's original response to this interrogatory indicated the Company would file a supplemental response once it had publicly released information for 2025 actuals, which occurred on April 23, 2025.

FPL interprets this request as insurance expense paid to third parties (i.e. not self-insurance). Based on this assumption, please refer to Attachment No. 1 to this response for the requested information for the period January through March 2025.

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 43 Supplemental
Attachment No. 1 of 1
Tab 1 of 1

FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1)

	Jan- Mar 2025 ACTUAL
Acct 924 PROPERTY INSURANCE:	
Property Insurance - Other	$5,878,511
Property Insurance - Nuclear (PSL and PTN)	$2,169,934
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($11,477,665)
Property Insurance - Nuclear Outage (PSL and PTN)	$518,181
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($2,493,515)
FMPA and Participation Agreement Reimbursement	($388,084)
Other miscellaneous	($128)
Total	($5,792,767)
Acct 925 LIABILITY INSURANCE:	
Liability Insurance - Other	$4,827,734
Liability Insurance - D&O	$795,252
Liability Insurance - Nuclear (PSL and PTN)	$2,438,843
Liability Insurance - Nuclear Refund (PSL and PTN)	$0
Liability Insurance - Workers Compensation	$706,496
St. Lucie 2 Participant Credit Workers Compensation	($201,700)
Total	$8,566,624
Acct 926 EMPLOYEE BENEFITS:	
Life Insurance & Long Term Disability	$1,639,447
Acct 588 FLEET LIABILITY INSURANCE:	
Vehicle Liability Insurance Premium	$1,921,006
Grand Total	$6,334,310

(1) Does not include amounts collected through FPL's cost recovery clauses.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 44

QUESTION:
Directors and Officers Liability Insurance.

a. Has FPL included any amounts in rate base for Directors and Officers liability insurance in 2024, projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029? If so, please identify by amount and account.

b. Has FPL included any amounts in operating expense for Directors and Officers liability insurance? If so, please identify by amount and account.

c. Please identify the cost and coverage for each Directors and Officers liability insurance policy that was in effect during each year 2022, 2023 and 2024.

d. Does FPL record any amounts for Directors and Officers liability insurance as prepaids? If not, explain fully why not. If so, please show the monthly amounts for January 1, 2023 through the present.

RESPONSE:
a. & d. Yes. FPL records the payment of its Directors and Officers ("D&O") liability insurance policy in FERC Account, 165 Prepayments, which is a component of rate base. Please refer to Attachment No. 1 to this response, subpart (a) portion which illustrates the 13-month average amount of D&O in FERC Account 165 for 2024. The amount recorded in FERC 165 is amortized monthly to FERC Account 925, Injuries and damages, over the term of the policy. For the projected periods 2025 through 2029, prepayments for D&O liability insurance are not specifically identified in the forecast and FPL is unable to provide this information. FPL's monthly projected unamortized prepaid balances for D&O liability insurance in FERC Account 165 are based on prior year actual or projected monthly balances increased by 2%.

b. Yes. Please see Attachment No. 1.

c. NextEra Energy, Inc. ("NEE") maintains a master policy for the D&O coverage for alleged wrongful acts made against them while serving as a Director or Officer of NEE and its subsidiaries. Please see Attachment No. 1 for the FPL-related costs for 2022, 2023 and 2024.

Note, consistent with Securities Exchange Commission obligations, the information requested for 2025 to date (i.e., actuals for the first quarter of 2025) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 23, 2025.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 44
Attachment No. 1 of 1
Tab 1 of 1

~~Confidential~~

FPL 003792
20250011-EI

FPL DIRECTORS & OFFICERS LIABILITY INSURANCE EXPENSE SUMMARY

Response to subpart (a)

	FPL	FPL	FPL	FPL	FPL	FPL
	2024 ACTUAL 13-months Average	2025 FORECAST 13-months Average	2026 FORECAST 13-months Average	2027 FORECAST 13-months Average	2028 FORECAST 13-months Average	2029 FORECAST 13-months Average
FERC Acct 165 Prepayments:						
Directors & Officers Liability ~~CONFIDENTIAL~~	$1,494,190	$1,474,186	$1,503,669	$1,533,743	$1,564,417	$1,595,706

Response to subparts (b), (c)

	FPL							
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
FERC Acct 925 LIABILITY INSURANCE:								
Directors & Officers Liability ~~CONFIDENTIAL~~	$2,352,831	$2,647,329	$3,271,594	$4,115,941	$4,819,983	$5,169,297	$5,427,762	$5,590,594

Response to subpart (d)

FERC 165 Prepayments Monthly Amounts - Amortization [1]						
Directors & Officers Liability ~~CONFIDENTIAL~~						
	2023			2024		
	Beg Bal	Activity	Ending Balance	Beg Bal	Activity	Ending Balance
Jan	$647,956	($215,985)	$431,971	$690,837	($230,279)	$460,558
Feb	431,971	(215,985)	215,985	460,558	(230,279)	230,279
Mar	215,985	(215,985)	-	230,279	(230,279)	(0)
Apr	-	2,531,187	2,531,187	(0)	3,152,758	3,152,758
May	2,531,187	(232,160)	2,299,027	3,152,758	(288,251)	2,864,507
Jun	2,299,027	(232,160)	2,066,867	2,864,507	(288,251)	2,576,256
Jul	2,066,867	(232,160)	1,834,707	2,576,256	(288,251)	2,288,005
Aug	1,834,707	(232,160)	1,602,547	2,288,005	(288,251)	1,999,754
Sep	1,602,547	(232,160)	1,370,386	1,999,754	(279,249)	1,720,505
Oct	1,370,386	(232,160)	1,138,226	1,720,505	(286,751)	1,433,754
Nov	1,138,226	(217,111)	921,116	1,433,754	(286,751)	1,147,003
Dec	921,116	(230,279)	690,837	1,147,003	(286,751)	860,252

Note:
[1] Prepayment activity relates to renewal premiums and its associated amortization.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 44 Supplemental

QUESTION:
Directors and Officers Liability Insurance.

a. Has FPL included any amounts in rate base for Directors and Officers liability insurance in 2024, projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029? If so, please identify by amount and account.

b. Has FPL included any amounts in operating expense for Directors and Officers liability insurance? If so, please identify by amount and account.

c. Please identify the cost and coverage for each Directors and Officers liability insurance policy that was in effect during each year 2022, 2023 and 2024.

d. Does FPL record any amounts for Directors and Officers liability insurance as prepaids? If not, explain fully why not. If so, please show the monthly amounts for January 1, 2023 through the present.

RESPONSE:
FPL's original response to this interrogatory indicated the Company would file a supplemental response once it had publicly released information for 2025 actuals, which occurred on April 23, 2025.

d. Please refer to Attachment No. 1 to this response for the requested information for the period January through March 2025.

Florida Power & Light Company
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FPL DIRECTORS & OFFICERS LIABILITY INSURANCE EXPENSE SUMMARY

Response to subpart (d)

FERC 165 Prepayments Monthly Amounts [1]			
Directors & Officers Liability			
	2025		
Jan	860,252	(286,751)	573,501
Feb	573,501	(286,751)	286,751
Mar	286,751	(286,751)	(0)

Note:
[1] Prepayment activity relates to renewal premiums and its associated amortization.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 49
Page 1 of 1

QUESTION:
Plant Held for Future Use. Please identify any costs included in Plant Held for Future Use that are either plant previously excluded or new.

RESPONSE:
Please see Attachment No. 1, Plant Held for Future Use added after 2023, the most recent test year (including minimum filing requirement schedules) filed by FPL prior to the instant rate case. There is no plant included in Plant Held for Future Use that was previously excluded.

Florida Power & Light Company
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Tab 1 of 1

Florida Power & Light Company
Additions to Plant Held for Future Use
For the Period 2024 - 2027

Plant	2024 Actual Additions	2025 Projected Additions	2026 Projected Additions	2027 Projected Additions	Total Additions
Solar Production Plant	86,767,588	170,400,950	383,057,430	11,050,000	651,275,968
Transmission Plant	4,492,161	26,432,674	30,664,041	26,641,756	88,230,632
Distribution Plant	7,737,602	19,967,981	20,266,328	17,515,465	65,487,376
Total	**$ 98,997,351**	**$ 216,801,605**	**$ 433,987,799**	**$ 55,207,221**	**$ 804,993,976**

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 55
Page 1 of 1

QUESTION:
Planned Maintenance. For FPL, please provide for each of the years 2020 through 2024 and for 2025 to-date the actual and budgeted planned generation maintenance cost, shown separately, by unit with explanations for any variances of more than 15%. Provide a comparable summary for the requested generation maintenance cost, by unit, for projected year 2025, projected test years ending on December 31, 2026, and December 31, 2027, and projected years 2028 and 2029.

RESPONSE:
See Attachments 1 and 2 for Non-Nuclear Generation Maintenance Actuals (2020-2024)
See Attachments 3 and 4 for Non-Nuclear Generation Maintenance Budget (2025-2029)
See Attachment 5 for Nuclear Generation Maintenance Actuals (2020-2024)
See Attachment 6 for Nuclear Generation Maintenance Budget (2025-2029)

Florida Power & Light Company
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Tab 1 of 1

	$ Million				
	Actual*	Budget	Variance	Variance %	Explanation
2020	31.9	34.0	(2.1)	-6.5%	No explanation required
2021	29.0	31.1	(2.1)	-7.2%	No explanation required
2022	23.3	35.5	(12.3)	-52.7%	Variance due to a combination of: (1) Outage deferrals (2) Outage work scope reduction (3) Outage work capitalization
2023	14.3	21.1	(6.8)	-47.7%	Variance due to a combination of: (1) Outage deferrals (2) Outage work scope reduction (3) Outage work capitalization (4) Leveraged strategic vendor relationship to obtaion two-year cost-efficient pricing for service expansion initiatives
2024	6.5	11.0	(4.5)	-70.3%	Variance due to a combination of: (1) Outage deferrals (2) Outage work scope reduction (3) Outage work capitalization (4) Leveraged strategic vendor relationship to obtaion two-year cost-efficient pricing for service expansion initiatives
2025 Feb YTD	2.3	4.0	(1.7)	-77.5%	Timing of outage spend in current year

*See attachment 2 for unit level detail

Florida Power & Light Company
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Attachment No. 2 of 6
Tab 1 of 1

	2020		2021		2022		2023		2024		2025 Feb YTD	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals
PGD FPL Forecasting: Home	0		0		(2,682,789)		(2,389,806)					
St. Johns: Home		184										
Scherer 4: Home	3,100,000	1,857,529		(13,917)								
Putnam: Home		88		1,402				448				
Lauderdale Plant: Home	26,442	15,722	24,374		1,292	6,232		4,956	98	4,800	105	229
Riviera Plant Site: Home	2,519,340	303,285	3,163,009	2,312,248	1,292,751	1,094,589	456,714	455,785	565,343	230,999		(67,466)
Ft. Myers Unit 3: Home	518,154	633,281	891,547	450,546	980,002	936,063	2,624	103,648	203,258	113,227	86,573	59,498
Ft. Myers Unit 2: Home	1,965,554	2,364,225	2,779,312	2,906,861	2,615,622	1,567,240	1,281,272	1,254,094	1,868,329	1,386,005	76,412	10,151
Ft. Myers GTs: Home			16,522	2,987	16,592		1,469					
Gas Turbine Power Park: Home		13,558		24,739	3,779	48,288		10,502	39	18,063		9,319
Cape Canaveral Plant: Home	2,209,642	1,915,366	1,531,539	2,343,673	2,674,209	1,630,142	83,040	8,281	1,978,121	220,153	14,372	20,569
Sanford 4&5: Home	5,373,066	4,335,221	4,022,694	2,986,879	3,406,028	2,676,990	2,017,246	1,410,203	1,057,200	67,953	75,773	25,386
Manatee 1&2: Home	1,456,465	808,598	799,254	375,255	1,000,000	720,534	1,000,000	53,173	592,400	265,531	500,000	300,186
Manatee 3: Home	1,398,349	1,644,800	1,621,344	1,449,514	2,081,624	1,266,867	2,095,792	1,782,663		(282,578)	1,019,549	119,681
Turkey Point 1&2: Home	508,803	2,319	271,234	157,166	159,565	1,821		3,032	33,391			
Turkey Point 5: Home	1,525,859	395,954	1,982,648	2,413,400	1,630,502	160,904	2,206,014	1,429,744	156,781	141,011	10	18,058
Martin 1&2: Home		2,088		2,639		3,814		291		18		
Martin 3&4: Home	2,182,413	1,001,053	2,638,140	1,911,864	2,404,845	1,235,394	354,549	433,860	982,929	946,309	334,158	270,115
Martin 8: Home	2,027,689	1,746,416	2,059,439	2,149,401	1,845,055	1,339,021	1,619,639	1,014,478	760,442	(146,870)		19,170
West County: Home	3,715,672	3,718,011	3,324,552	3,723,327	7,117,407	3,854,827	5,288,186	1,165,731	(2,304,053)	499,089	946,774	634,640
Central Maint. Craft: Home	817,717	1,161,991	823,098	656,022	796,800	573,833	763,600	127,565				
Instrument & Control: Home								120,305	538,051	371,463	78,659	58,989
Compliance/Div Support: Home								58,978	100,000	275,528	150,000	130,793
Port Everglades 5: Home	1,809,692	1,844,924	1,249,295	1,469,665	1,661,689	1,139,395	3,194,957	2,469,916	6,542	116,069	862	36,990
Okeechobee: Home	1,279,657	6,409,487	2,364,828	3,066,356	1,502,951	2,131,299	789,596	456,123	2,190,943	1,089,069	109,048	1,742
Lauderdale U6 Peakers: Home	1,552,062	1,748,634	1,523,746	619,376	2,086,547	1,430,000	65,642	179,078	343,935	121,168	82,726	16,769
Dania Beach Energy Center: Home					362,000	48,897	740,000	467,841	50,936	204,479	40,525	21,378
Plant GCEC: Home						225,389	146,935	360,446	658,352	109,664	14,708	373,604
Plant Smith: Home					897,079	495,871	1,131,801	757,248	477,072	105,643		186,467
Plant Renew - Perdido: Home					447,000	421,004		27,413	72,100	99,155		
Plant Scherer 3 (GPC): Home					2,220,948	229,502		42,040	372,656	410,547	347,118	9,378
Plant GCEC CTs: Home					1,015,723	35,284	291,645	114,740	192,675	83,241	46,918	(60)
POK Okee Hydrogen: Home									100,000	8,658	79,295	15
Fleet Level total	33,986,574	31,922,734	31,086,575	29,009,402	35,537,221	23,273,200	21,140,915	14,312,580	10,997,541	6,458,396	4,003,582	2,255,600

Florida Power & Light Company
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OPC's First Set of Interrogatories
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	$ Million	
	Actual	Budget*
2025	n/a	15.2
2026	n/a	22.0
2027	n/a	22.3
2028	n/a	22.7
2029	n/a	18.5

n/a - not applicable
*See attachment 4 for unit level detail

Florida Power & Light Company
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	2025	2026	2027	2028	2029
PFL:Home	12,678	10,705	3,429	37,123	49,164
PRV:Home	114,108	1,565,129	1,080,321	180,965	891,235
PFM 3:Home	308,937	469,629	253,165	225,252	727,884
PFM 2:Home	644,812	1,807,758	1,775,835	2,685,088	2,310,084
PFM GTs:Home	1,703				
GTPP:Home		97			9,178
PCC:Home	242,022	156,522	2,276,220	108,251	721,133
PSN 4&5:Home	2,017,777	2,910,362	1,546,583	1,385,625	1,706,102
PMT 1&2:Home	500,231	250,000	383	564,094	
PMT 3:Home	1,309,264	179,699	1,820,252	889,937	532,690
PTF 1&2:Home	7,390	467,460	120,589	209,142	230,322
PTF 5:Home	2,628,105	139,451	1,248,396	863,708	766,095
PMR 3&4:Home	979,130	737,365	1,655,199	1,723,900	509,812
PMR 8:Home	999,665	92,175	2,069,803	567,031	583,455
PWC:Home	(1,588,197)	3,637,550	2,135,777	2,122,738	3,474,738
I&C:Home	489,530	507,306	525,006	540,704	559,779
Compliance:Home	150,000	150,000	150,000	150,000	150,000
PPE 5:Home	1,232,518	612,852	139,986	2,031,885	737,649
POK: Home	237,740	2,615,607	677,591	407,145	1,066,778
PFL U6: Home	147,840	392,870	162,968	368,529	615,062
Dania: Home	619,620	138,485	219,981	651,559	399,380
Plant GCEC: Home	916,895	2,921,390	2,334,231	1,890,743	1,296,631
Plant Smith: Home	1,118,971	856,107	1,402,663	653,132	402,059
PlantRenPerdido:Home	76,491	609,119		645,254	
Plant Scherer3: Home	1,735,590	177,864	662,000	3,132,000	432,984
Plant GCEC CTs: Home	233,671	409,332		594,846	
POK Okee Hydro: Home	79,294	220,255	43,230	63,015	376,773
	15,215,786	22,035,090	22,303,607	22,691,664	18,548,985

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 55
Attachment No. 5 of 6
Tab 1 of 5

	2020					
Site	Actual	Budget	Variance	Variance %	Explanation	
St. Lucie Unit 1	5,717,733	3,796,236	(1,921,497)	-50.6%	No outage occurred in 2020 - April 2021 outage - timing of costs incurred vs. budgeted	
St. Lucie Unit 2	25,505,579	26,170,770	665,191	2.5%	No explanation required	
Turkey Point Unit 3	27,594,062	37,958,000	10,363,938	27.3%	Scope deferred due to COVID-19 resource limitations	
Turkey Point Unit 4	28,662,508	27,322,000	(1,340,508)	-4.9%	No explanation required	

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget vs. actual comparison.

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 55
Attachment No. 5 of 6
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	2021					
Site	Actual	Budget	Variance	Variance %	Explanation	
St. Lucie Unit 1	31,547,859	32,354,126	806,267	2.5%	No explanation required	
St. Lucie Unit 2	37,761,449	37,562,541	(198,908)	-0.5%	No explanation required	
Turkey Point Unit 3	33,830,745	38,887,709	5,056,963	13.0%	No explanation required	
Turkey Point Unit 4	192,875	-	(192,875)		No outage occurred in 2021 - Spring 2022 outage - timing of costs incurred vs. budgeted	

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget vs. actual comparison.

Florida Power & Light Company
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Interrogatory No. 55
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	2022					
Site	Actual	Budget	Variance	Variance %	Explanation	
St. Lucie Unit 1	26,083,657	29,437,042	3,353,386	11.4%	No explanation required	
St. Lucie Unit 2	5,287,273	7,277,353	1,990,079	27.3%	No outage occurred in 2022 - Spring 2023 outage - timing of costs incurred vs. budgeted	
Turkey Point Unit 3	1,394,938	-	(1,394,938)		No outage occurred in 2022 - Spring 2023 outage - timing of costs incurred vs. budgeted	
Turkey Point Unit 4	30,303,618	36,979,092	6,675,474	18.1%	Variance is due to indirect support of capital projects, Steam Generator activity savings and vendor support savings.	

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget vs. actual comparison.

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 55
Attachment No. 5 of 6
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	2023					
Site	Actual	Budget	Variance	Variance %	Explanation	
St. Lucie Unit 1	616,329	-	(616,329)	0.0%	No outage occurred in 2023 - Spring 2024 outage - timing of costs incurred vs. budgeted	
St. Lucie Unit 2	20,503,711	34,764,693	14,260,983	41.0%	Variance is due to high pressure turbine steam leak capitalization, indirect support of capital projects and indirect support of reactor head disassembly allocation.	
Turkey Point Unit 3	26,283,802	31,931,800	5,647,998	17.7%	Reactor vessel internal inspections deferred.	
Turkey Point Unit 4	25,578,072	30,329,372	4,751,300	15.7%	Reactor vessel internal inspections deferred.	

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget vs. actual comparison.

Florida Power & Light Company
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OPC's First Set of Interrogatories
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Attachment No. 5 of 6
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	2024					
Site	Actual	Budget	Variance	Variance %	Explanation	
St. Lucie Unit 1	23,171,662	25,443,101	2,271,439	8.9%	No explanation required	
St. Lucie Unit 2	25,593,516	24,600,478	(993,039)	-4.0%	No explanation required	
Turkey Point Unit 3	28,013,274	29,788,559	1,775,286	6.0%	No explanation required	
Turkey Point Unit 4	(1,189,655)	-	1,189,655		No outage occurred in 2024 - Fall 2023 outage - timing of costs incurred vs. budgeted	

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget vs. actual comparison.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 55
Attachment No. 6 of 6
Tab 1 of 1

Site	2025	2026	2027	2028	2029
St. Lucie Unit 1	22,807,263	8,405,987	24,238,985	109,607	24,982,552
St. Lucie Unit 2	1,118,990	28,214,991	117,282	24,567,506	-
Turkey Point Unit 3	908,662	24,116,541	2,095,926	26,077,748	-
Turkey Point Unit 4	33,644,326	1,815,563	24,310,942	2,158,803	26,837,085

Note: Costs recorded in the nuclear outage deferred costs and amortization were removed for purposes of current year budget

Florida Power & Light Company
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OPC's First Set of Interrogatories
Interrogatory No. 77
Page 1 of 1

QUESTION:
Property Taxes. What has been FPL's aggregated composite property tax millage rate for all of its county taxing authorities by year from 2020 to 2024?

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

Please see below the requested information for property tax years 2021 through 2024. The amounts in the table represent property tax assessed in 2024, which may be different from the amounts accrued on the ledger during the respective calendar year due to the timing of cash payments and prior period refunds. The associated property tax millage rates will differ from the effective tax rates shown due to the reasons noted in Attachment 1 to FPL's response to OPC's First Set of Interrogatories, No. 40.

Year	Tax Paid [B] 1	Taxable Value [C] 2	Effective Tax Rate 3 = 1 / 2
2021 [A]	$596,010,828	$35,335,178,635	1.69%
2022	$668,228,087	$41,057,161,437	1.63%
2023	$773,084,991	$47,791,737,244	1.62%
2024	$805,052,867	$50,633,391,113	1.59%

Notes:
(A) 2021 information reflects pre-consolidated FPL information prior to the consolidation of FPL and Gulf Power effective January 1, 2022.
(B) Amount paid for properties located in Florida reflect a 4% discount due to the early payment of bills. In addition, amounts reflected are net of any refunds received.
(C) Amounts include deductions related to negotiations and other exemptions, such as the renewable energy exemption, where applicable.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 92

QUESTION:
Affiliate Costs. Provide for each year 2020-2024 and 2025 to-date actual affiliate charges to FPL by FERC account excluding any labor and benefit charges included in the responses to Interrogatory 16 and Interrogatory 30, respectively.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL responds as follows:

Please refer to page 457 of FPL's Annual Diversification Report, filed with the Florida Public Service Commission, at the links below for the years 2021, 2022 and 2023.

FPL 2021 Diversification Report

FPL 2022 Diversification Report

FPL 2023 Diversification Report

Please also refer to Attachment 1 through 3 of this response for Page 456 of the 2021, 2022 and 2023 Diversification Reports that includes all affiliate transactions over $500,000 by FERC account.

FPL is still analyzing the 2024 affiliate transactions to be reflected on the 2024 Diversification Report. A final summary by FERC account is not yet available; however, FPL can provide the direct charges information for services provided and received by FPL and the allocated Corporate Services Charge ("CSC") from FPL to affiliates. Please see below for a description of the files attached to this response.

Attachment 4: 2024 Direct Charges from FPL to affiliated entities

Attachment 5: 2024 Direct Charges from affiliated entities to FPL

Attachment 6: 2024 CSC Allocated Charges from FPL to affiliated entities

Please note that the information provided in Attachments 4 through 6 is subject to change as FPL finalizes its 2024 Diversification Report, which will be filed and publicly available no later than April 30, 2025.

FPL assumes that this question intended to reference FPL responses to OPC First Set of Interrogatories, Nos. 13 and 30. The responses to those interrogatories are not prepared or broken down by affiliate, and FPL has not undertaken the analysis necessary to remove the charges from the reported affiliate information in FPL's Diversification Reports.

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Note, consistent with Securities Exchange Commission obligations, the information requested for 2025 to date (i.e., actuals for the first quarter of 2025) will be provided in a supplemental response once it has been publicly released, which is expected to be on or after April 23, 2025.

Florida Power & Light Company
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Attachment 1 of 6
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ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2021

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
1	Florida City Gas	Project Development Support	663,160	146
2	Florida City Gas	Dividend from Affiliate	20,000,000	234
3	Florida City Gas	Loan to Affiliate	25,000,000	145
4	Florida City Gas	Natural Gas Purchases	1,925,405	547
5	Florida City Gas	Interest Paid by Affiliate for Note Receivable	3,286,450	146
6	Florida City Gas	Sale of Natural Gas	16,811,886	547
7	Florida Southeast Connection, LLC	Natural Gas Purchases from Affiliate	105,249,728	547
8	FPL Energy Services, LLC	Federal Tax Distributions	9,981,059	236
9	FPL Services, LLC	Cash Transfers from Subsidiary	5,709,594	146
10	FPL Services, LLC	Funding of Cash Disbursements	5,777,456	146
11	Gulf Power Company	Charge for Affiliate Share of Insurance Premiums	1,857,202	146
12	Gulf Power Company	Corporate Services Charge	3,082,969	922
13	Gulf Power Company	Reimbursement from Affiliate for Gross Receipts Taxes Paid	31,104,141	146
14	Gulf Power Company	Reimbursement from Affiliate for Sales Taxes Paid	23,180,815	146
15	Gulf Power Company	Reimbursement from Affiliate for Use Taxes Paid	11,918,997	146
16	Gulf Power Company	Human Resources Services Provided to Affiliate	2,529,060	146
17	Gulf Power Company	Information Technology Services Provided to Affiliate	539,300	146
18	Gulf Power Company	Power Delivery Capital Support Provided to Affiliate	1,200,000	146
19	Gulf Power Company	Storm Support Provided to Affiliate	942,105	146
20	Gulf Power Company	Natural Gas Purchases	13,165,357	547
21	Gulf Power Company	Solar Project Support Provided by Affiliate	2,645,604	183
22	Gulf Power Company	Coal Inventory Transfer to Affiliate	507,847	242
23	Gulf Power Company	Engineering & Construction Support Provided to Affiliate	540,716	146
24	Gulf Power Company	Natural Gas Sales	242,013,260	146
25	Indiantown Cogeneration, L.P.	Purchase of Energy and Capacity	5,995,632	555
26	Jupiter-Tequesta A/C, Plumbing & Electric, LLC	Federal Tax Distributions	502,511	234
27	KPB Financial Corporation	Federal Taxes due from Affiliate	8,288,901	234
28	KPB Financial Corporation	Non-Qualified Fund Taxes due from Affiliate	13,550,470	234
29	KPB Financial Corporation	State Tax Payments due from Affiliate	2,044,770	234
30	KPB Financial Corporation	Storm Fund Taxes due from Affiliate	512,930	234
31	NextEra Energy Capital Holdings, Inc.	Charge for Affiliate Share of Insurance Premiums	1,003,195	146
32	NextEra Energy Constructors LLC	Allocate Software Costs to Affiliate	1,105,154	146
33	NextEra Energy Foundation, Inc.	2021 Foundation Contribution	38,000,000	234
34	NextEra Energy Project Mgmt	Transfer of Employee Incentives	1,040,718	146
35	NextEra Energy Resources, LLC	Information Technology Services Provided by Affiliate	2,153,639	146
36	NextEra Energy Resources, LLC	Charge for Affiliate Share of Insurance Premiums	2,396,280	146

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Interrogatory No. 92
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ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2021

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
37	NextEra Energy Resources, LLC	Corporate Services Charge to Affiliate	99,918,217	922
38	NextEra Energy Resources, LLC	Information Technology Services Provided to Affiliate	2,852,231	146
39	NextEra Energy Resources, LLC	Transfer of Employee Incentives	2,271,728	234
40	NextEra Energy Resources, LLC	Reimburse Affiliate for COVID Test Kits	2,057,229	234
41	NextEra Energy Resources, LLC	Space & Furniture Billing to Affiliate	9,339,682	454
42	NextEra Energy, Inc.	401K Forfeitures Reimbursed by Affiliate	844,252	146
43	NextEra Energy, Inc.	401K Match Activity Reimbursed by FPL to Affiliates	1,112,654	146
44	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	57,828,969	920
45	NextEra Energy, Inc.	General Counsel Services Provided by Affiliate	2,346,403	234
46	NextEra Energy, Inc.	Reimbursement for National Advertising Campaign	3,864,606	146
47	NextEra Energy, Inc.	Equity Contributions from Affiliate	1,665,000,000	211
48	NextEra Energy, Inc.	Dividend Contribution Paid to Affiliate	655,000,000	123
49	NextEra Energy, Inc.	Federal Tax Payments/Distributions	94,181,381	236
50	NextEra Energy, Inc.	State Tax Payments/Distributions	14,448,218	236
51	Palms Insurance Company, Limited	Contractor Workers' Compensation Insurance Premium	795,473	234
52	Palms Insurance Company, Limited	Crime Insurance Premium	250,523	234
53	Palms Insurance Company, Limited	Employee Workers' Compensation Insurance Premium	5,380,116	234
54	Palms Insurance Company, Limited	Excess Liability Premium	8,160,807	234
55	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance Premium	5,584,252	234
56	Palms Insurance Company, Limited	Property All Risk Insurance Premium	206,029	234
57	Palms Insurance Company, Limited	Fidicuary Liability Premium	485,792	234
58	Palms Insurance Company, Limited	Directors and Officers Liability Insurance Premium	458,333	234
59	Sabal Trail Transmission, LLC	Transportion of Natural Gas Provided by Affiliate	313,357,154	547
60	NextEra Energy Seabrook, LLC	Charge for Affiliate Share of Insurance Premiums	501,561	146
61				
62				
63				
64				
65	General Comments:			
66	Items exclude payments of cash collected on behalf of Affiliates.			

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2022

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
1	Florida City Gas	Federal Tax Payments due from Affiliate	3,196,410	146
2	Florida City Gas	Information Technology Capital Support to Affiliate	509,196	146
3	Florida City Gas	Loan Interest Payments from Affiliate	6,035,269	146
4	Florida City Gas	Loans to Affiliate	31,000,000	145
5	Florida City Gas	Project Development Support Provided to Affiliate	968,853	146
6	Florida City Gas	Sale of Natural Gas to Affiliate	25,029,900	547
7	Florida City Gas	Reclassify Affiliate Loan as an Investment in Subsidiary	3,100,000	123
8	Florida Renewable Partners, LLC	Project Development Support Provided to Affiliate	564,318	146
9	Florida Southeast Connection, LLC	Natural Gas Purchases from Affiliate	99,545,086	547
10	FPL Energy Services, LLC	Federal Tax Payments due from Affiliate	8,409,727	146
11	FPL Energy Services, LLC	State Tax Payments due from Affiliate	1,492,633	146
12	FPL Energy Services, LLC	Marketing & Communication Services Provided to Affiliate	1,439,413	146
13	FPL Energy Services, LLC	Sale of Asset/Inventory to Affiliate	586,476	146
14	FPL Energy Services, LLC	Sales Program Support Provided to Affiliate	565,078	146
15	KPB Financial Corporation	Federal Taxes Due from Affiliate	13,974,346	236
16	KPB Financial Corporation	Non-Qualified Fund Tax Payment Due from Affiliate	20,656,676	146
17	KPB Financial Corporation	State Taxes Due from Affiliate	2,452,893	236
18	KPB Financial Corporation	Storm Fund Balance Transfer from Affiliate	73,750,515	146
19	NextEra Energy Capital Holdings, Inc.	Charge to Affiliate for Share of Insurance Premiums	1,210,030	236
20	NextEra Energy Capital Holdings, Inc.	Corporate Real Estate Services Provided to Affiliate	500,000	146
21	NextEra Energy Capital Holdings, Inc.	Reimbursement from Affiliate for Legal Costs	741,129	146
22	NextEra Energy Capital Holdings, Inc.	State Taxes Due from Affiliate	640,000	236
23	NextEra Energy Constructors, LLC	Return of Telecommunications Equipment from Affiliate	1,007,091	146
24	NextEra Energy Foundation, Inc.	2022 Foundation Contribution to Affiliate	30,000,000	234
25	NextEra Energy Resources, LLC	Allocation of Credit Card Rebate to Affiliate	771,951	146
26	NextEra Energy Resources, LLC	Charge to Affiliate for Share of Insurance Premiums	3,002,912	146
27				

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2022

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
28	NextEra Energy Resources, LLC	Corporate Real Estate Services Provided to Affiliate	712,500	145
29	NextEra Energy Resources, LLC	Corporate Services Charge to Affiliate	37,128,465	922
30	NextEra Energy Resources, LLC	Information Technology Capital Support Provided to Affiliate	696,656	146
31	NextEra Energy Resources, LLC	Information Technology Services Provided to Affiliate	7,262,128	146
32	NextEra Energy Resources, LLC	Sale of Asset/Inventory to Affiliate	1,046,580	146
33	NextEra Energy Resources, LLC	Space & Furniture Billing to Affiliate	9,781,671	454
34	NextEra Energy, Inc.	401K Forfeitures Reimbursed by Affiliate	964,865	146
35	NextEra Energy, Inc.	401K Match Activity Reimbursed by FPL to Affiliates	1,189,249	146
36	NextEra Energy, Inc.	Assignment of Solar Panel Master Agreement from Affiliate	6,118,412	186
37	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	14,782,251	920
38	NextEra Energy, Inc.	Equity Contribution from Parent Company	3,700,000,000	134
39	NextEra Energy, Inc.	Reimbursement from Parent Company for National Ad Campaign	5,751,929	146
40	NextEra Energy, Inc.	Reimbursement to Parent Company for Solar Panel Downpayment	141,533,568	101, 107
41	NextEra Energy, Inc.	Return of Partial Solar Panel Downpayment from Parent Company	6,118,412	146
42	NextEra Energy, Inc.	Transfer of Employee Incentives to Parent Company	16,389,550	920
43	NextEra Energy, Inc.	Dividend Contribution to Parent Company	2,000,000,000	123
44	NextEra Energy, Inc.	Federal Tax Payments/Distributions	138,028,512	236
45	NextEra Energy, Inc.	State Tax Payments/Distributions	9,867,075	236
46	Palms Insurance Company, Limited	Contractor Workers' Compensation Insurance Premium to Affiliate	7,616,154	234
47	Palms Insurance Company, Limited	Employee Workers' Compensation Insurance Premium to Affiliate	1,248,738	234
48	Palms Insurance Company, Limited	Excess Liability Premium to Affiliate	4,986,873	234
49	Palms Insurance Company, Limited	Fleet Vehicle Liability Insurance Premium to Affiliate	8,008,543	234
50	Palms Insurance Company, Limited	Allocation of Fleet Insurance Premium to Affiliate	1,173,926	234
51	Palms Insurance Company, Limited	Reimbursement of Workers Comp Losses from Affiliate	1,516,999	146
52	Sabal Trail Transmission LLC	Transportation of Natural Gas Provided by Affiliate	314,445,839	547
53				
54	General Comments:			
55	Items exclude payments of cash collected on behalf of Affiliates.			

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2023

Provide information regarding individual affiliated transactions in excess of $500,000. Recurring monthly affiliated transactions which exceed $500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
1	Florida City Gas	Dividend Contribution from Affiliate	14,400,000	123
2	Florida City Gas	Loan Interest Payments from Affiliate	3,231,305	145
3	Florida City Gas	Loans to Affiliate	35,000,000	145
4	Florida City Gas	Reclassify Affiliate Loan as an Investment in Subsidiary	80,000,000	123
5	Florida City Gas	Sale of Natural Gas to Affiliate	12,273,353	547
6	Florida Renewable Partners, LLC	External Affairs Support to Affiliate	649,281	146
7	Florida Southeast Connection, LLC	Natural Gas Purchases from Affiliate	100,874,894	547
8	FPL Energy Services, Inc.	Federal Tax Payments due from Affiliate	6,949,554	236
9	FPL Energy Services, Inc.	Information Technology Capital Support to Affiliate	942,053	146
10	FPL Energy Services, Inc.	State Taxes Due from Affiliate	1,946,949	236
11	FPL Services, LLC	Cash Transfers from Subsidiary	721,001	146
12	Harmony Florida Solar II, LLC	Allocation of Consulting Costs from Affiliate	545,000	923
13	Indiantown Cogeneration, L.P.	Loan to Affiliate	2,700,000	145
14	KPB Financial Corp.	Federal Tax Audit Settlement Due to Affiliate	823,156	234
15	Lone Star Transmission, LLC	Corporate Real Estate Services to Affiliate	505,036	146
16	NextCity Networks, LLC	Transfer of Inventory to Affiliate	857,901	146
17	NextEra Energy Capital Holdings, Inc.	Allocation of Benefit Costs from Affiliate	1,459,256	234
18	NextEra Energy Capital Holdings, Inc.	Allocation of Consulting Costs from Affiliate	4,500,000	232
19	NextEra Energy Capital Holdings, Inc.	Florida City Gas Transaction Support from Affiliate	749,269	234
20	NextEra Energy Capital Holdings, Inc.	Charge for Affiliate Share of Insurance Premium to Affiliate	2,086,660	146
21	NextEra Energy Capital Holdings, Inc.	Allocation of Benefit Costs to Affiliate	1,217,633	146
22	NextEra Energy Constructors, LLC	Allocation of Vendor Charges to Affiliate	1,721,489	146
23	NextEra Energy Constructors, LLC	Integrated Supply Chain Capital Support to Affiliate	3,536,753	146
24	NextEra Energy Constructors, LLC	Purchase of Asset/Inventory from Affiliate	10,001,669	101, 107, 154
25	NextEra Energy Marketing, LLC	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	16,844,435	920
26	NextEra Energy Marketing, LLC	Reimbursement of Software Costs from Affiliate	1,300,000	146
27	NextEra Energy Point Beach, LLC	Information Technology Capital Support to Affiliate	2,175,749	146
28	NextEra Energy Resources, LLC	Allocation of Benefit Costs to Affiliate	557,774	146
29	NextEra Energy Resources, LLC	Allocation of Software Costs to Affiliate	2,161,037	146
30	NextEra Energy Resources, LLC	Allocation of Consulting Costs from Affiliate	3,339,000	232

ANALYSIS OF DIVERSIFICATION ACTIVITY
Individual Affiliated Transactions in Excess of $500,000

FLORIDA POWER & LIGHT COMPANY
For the Year Ended December 31, 2023

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Line No.	Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)	
31	NextEra Energy Resources, LLC	Allocation of Credit Card Rebate to Affiliate	1,264,756	146
32	NextEra Energy Resources, LLC	Allocation of Software Costs from Affiliate	1,602,198	921
33	NextEra Energy Resources, LLC	Allocation of Vendor Charges to Affiliate	3,730,965	232
34	NextEra Energy Resources, LLC	Insurance Premium Charge to Affiliate	1,196,521	146
35	NextEra Energy Resources, LLC	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	23,716,359	920
36	NextEra Energy Resources, LLC	Corporate Real Estate Services to Affiliate	1,743,414	146
37	NextEra Energy Resources, LLC	Corporate Service Charge to Affiliate	39,866,508	922
38	NextEra Energy Resources, LLC	Allocation of Information Technology Project Credits	1,534,580	234
39	NextEra Energy Resources, LLC	Information Technology Services to Affiliate	4,326,817	146
40	NextEra Energy Resources, LLC	Space and Furniture Billing to Affiliate	14,517,142	454
41	NextEra Energy Resources, LLC	Treasury Services provided to Affiliate	1,639,106	146
42	NextEra Energy Seabrook, LLC	Information Technology Capital Support to Affiliate	2,175,749	146
43	NextEra Energy, Inc.	401K Forfeitures Reimbursed by Affiliate	971,279	146
44	NextEra Energy, Inc.	401K Match Activity Reimbursed by FPL to Affiliates	2,645,024	146
45	NextEra Energy, Inc.	Compensation, Deferred Comp, Incentives, Stock Awards, RSA Amortization, Pension & Other Employee Benefits Plans	76,763,961	920
46	NextEra Energy, Inc.	Dividend Contribution to Parent	4,480,000,000	123
47	NextEra Energy, Inc.	Federal Taxes Due to Affiliate	976,813,830	236
48	NextEra Energy, Inc.	Marketing & Communication - National Ad Campaign to Affiliate	1,200,000	146
49	NextEra Energy, Inc.	State Taxes Due from Affiliate	2,385,770	236
50	NextEra Energy, Inc.	State Taxes Due to Affiliate	1,866,011	236
51	NextEra Energy, Inc.	Transfer of Employee Incentives from Affiliate	17,142,452	920
52	Palms Insurance Company, Limited	Reimbursement of Workers Comp Losses to Affiliate	1,634,345	146
53	Renewable Fuels Holdings, LLC	Corporate Development Services to Affiliate	3,773,439	146
54	Sabal Trail Transmission, LLC	Transportation of Natural Gas Provided by Affiliate	317,501,266	547
55				
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57				
58	General Comments:			
59	Items exclude payments of cash collected on behalf of Affiliates.			

Florida Power & Light Company
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Direct Charges from FPL to Affiliated Entities
2024

						Amount-USD
					Time-Year	2024
*Company		Partner Company		*Account	Inputs (S)/Outputs	[+] Output
1500	FLORIDA POWER & LIGHT CO	1100	NextEra Energy, Inc.	5340000	Education & Training	$ (1)
				5600000	BUSINESS TRAVEL: Lodging	$ (3)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (0)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (1)
				5760300	OFFICE SUPPLIES	$ (0)
				8260503	Timesheet: Exempt	$ (32,854)
				8260507	Timesheet: Exempt OT	$ (14)
				8260796	Monthly Lease Charge-Fleet	$ (450)
				8560050	Adder-A&G Payroll-CC1500	$ (1,827)
				8560070	Adder-Non-Prod-CC1500	$ (5,074)
				8560080	External-Workers Comp-CC1500	$ (152)
				8560510	PR Tax Overhead-CC1500	$ (2,444)
				8560560	Funded Benefits Overhead-CC1500	$ (5,276)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,643)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,270
				8560710	Performce Incentive OH-CC1500	$ (5,871)
				8560760	Workers Comp OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,784)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (101)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (32)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,104)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,179)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (54,543)**
		1200	NEE Capital Holdings Inc	5750400	OUTSIDE SERVICES: General Business Consulting	$ (4,958)
				8260502	Timesheet: Non-Exempt	$ (147)
				8260503	Timesheet: Exempt	$ (194,070)
				8560050	Adder-A&G Payroll-CC1500	$ (9,493)
				8560070	Adder-Non-Prod-CC1500	$ (25,897)
				8560080	External-Workers Comp-CC1500	$ (831)
				8560510	PR Tax Overhead-CC1500	$ (15,033)
				8560560	Funded Benefits Overhead-CC1500	$ (31,238)
				8560610	Unfunded Service Costs OH-CC1500	$ (9,725)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 31,199
				8560710	Performce Incentive OH-CC1500	$ (34,732)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9,236)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (460)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (138)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5,536)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (5,856)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (15)
				Result		**$ (316,165)**
		1205	NextCity Networks Colorad	8260503	Timesheet: Exempt	$ (931)
				8560050	Adder-A&G Payroll-CC1500	$ (58)
				8560070	Adder-Non-Prod-CC1500	$ (151)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (92)
				8560560	Funded Benefits Overhead-CC1500	$ (149)
				8560610	Unfunded Service Costs OH-CC1500	$ (47)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 149
				8560710	Performce Incentive OH-CC1500	$ (166)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (56)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (31)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (32)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,572)**
		1208	FPL ENERGY SERVICES, INC.	5340000	Education & Training	$ (6)
				5400100	MATERIALS & SUPPLIES: General	$ (613,897)
				5400101	MATERIALS & SUPPLIES: General-Stores OH	$ (53,032)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (23)
				5400401	SITE TOOL & EQUIP EXP-Stores OH	$ (137)
				5400601	SAFETY EQUIPMENT-Stores OH	$ (2,450)
				5401001	CHEMICALS-T&D Stores OH	$ (9,024)
				5600000	BUSINESS TRAVEL: Lodging	$ (16)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (2)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (3)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (5,396)
				5750450	OUTSIDE SERVICES: Information Technology	$ (92)
				5760205	Cloud IaaS Hosting Fees	$ (65)
				5760300	OFFICE SUPPLIES	$ (0)
				5760400	POSTAGE	$ (1)
				8260502	Timesheet: Non-Exempt	$ (33,448)
				8260503	Timesheet: Exempt	$ (286,667)
				8260506	Timesheet: Non-Exempt OT	$ (23,655)
				8260507	Timesheet: Exempt OT	$ (717)
				8260510	Timesheet: Meals	$ (130)
				8269503	Residual-Exempt ST	$ 1
				8560050	Adder-A&G Payroll-CC1500	$ (18,848)
				8560070	Adder-Non-Prod-CC1500	$ (50,288)
				8560080	External-Workers Comp-CC1500	$ (1,664)
				8560510	PR Tax Overhead-CC1500	$ (26,441)
				8560560	Funded Benefits Overhead-CC1500	$ (51,770)
				8560610	Unfunded Service Costs OH-CC1500	$ (16,118)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 51,705
				8560710	Performce Incentive OH-CC1500	$ (51,628)
				8560760	Workers Comp OH-CC1500	$ (4)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (18,314)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (869)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (256)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (10,856)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (11,447)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (32)
				Result		**$ (1,235,590)**
		1214	NextCity Networks Arizona	8260503	Timesheet: Exempt	$ (233)
				8560050	Adder-A&G Payroll-CC1500	$ (14)
				8560070	Adder-Non-Prod-CC1500	$ (38)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (19)

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						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (37)
				8560610	Unfunded Service Costs OH-CC1500	$ (12)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 37
				8560710	Performce Incentive OH-CC1500	$ (42)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (14)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (8)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (8)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (389)**
		1216	NextCity Networks Oklahom	8260503	Timesheet: Exempt	$ (1,586)
				8560050	Adder-A&G Payroll-CC1500	$ (83)
				8560070	Adder-Non-Prod-CC1500	$ (240)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (109)
				8560560	Funded Benefits Overhead-CC1500	$ (255)
				8560610	Unfunded Service Costs OH-CC1500	$ (79)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 254
				8560710	Performce Incentive OH-CC1500	$ (283)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (82)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (54)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (59)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,592)**
		1228	Florida Renewable Prtnrs	8260502	Timesheet: Non-Exempt	$ (9,610)
				8260503	Timesheet: Exempt	$ (1,706,710)
				8260506	Timesheet: Non-Exempt OT	$ (129)
				8560050	Adder-A&G Payroll-CC1500	$ (98,896)
				8560070	Adder-Non-Prod-CC1500	$ (270,396)
				8560080	External-Workers Comp-CC1500	$ (8,539)
				8560510	PR Tax Overhead-CC1500	$ (134,481)
				8560560	Funded Benefits Overhead-CC1500	$ (275,641)
				8560610	Unfunded Service Costs OH-CC1500	$ (85,816)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 275,298
				8560710	Performce Incentive OH-CC1500	$ (304,989)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96,251)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4,845)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1,467)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57,852)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (61,251)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (158)
				Result		**$ (2,841,733)**
		1235	NextEra Home LLC	8260502	Timesheet: Non-Exempt	$ (35)
				8260503	Timesheet: Exempt	$ (879)
				8560050	Adder-A&G Payroll-CC1500	$ (56)
				8560070	Adder-Non-Prod-CC1500	$ (148)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (97)
				8560560	Funded Benefits Overhead-CC1500	$ (147)
				8560610	Unfunded Service Costs OH-CC1500	$ (46)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 147
				8560710	Performce Incentive OH-CC1500	$ (157)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (54)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (30)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (31)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,542)**
		1236	NextEra Lighting & Meteri	8260503	Timesheet: Exempt	$ (19,791)
				8560050	Adder-A&G Payroll-CC1500	$ (1,224)
				8560070	Adder-Non-Prod-CC1500	$ (3,214)
				8560080	External-Workers Comp-CC1500	$ (103)
				8560510	PR Tax Overhead-CC1500	$ (1,659)
				8560560	Funded Benefits Overhead-CC1500	$ (3,178)
				8560610	Unfunded Service Costs OH-CC1500	$ (990)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,175
				8560710	Performce Incentive OH-CC1500	$ (3,537)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,181)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (42)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (661)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (685)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (33,104)**
		1238	NextCity Networks LLC	8260502	Timesheet: Non-Exempt	$ (106)
				8260503	Timesheet: Exempt	$ (98,538)
				8560050	Adder-A&G Payroll-CC1500	$ (5,455)
				8560070	Adder-Non-Prod-CC1500	$ (14,733)
				8560080	External-Workers Comp-CC1500	$ (470)
				8560510	PR Tax Overhead-CC1500	$ (7,903)
				8560560	Funded Benefits Overhead-CC1500	$ (15,709)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,891)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 15,690
				8560710	Performce Incentive OH-CC1500	$ (17,461)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5,296)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (244)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (71)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,118)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,281)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (161,595)**
		1245	Palms Management Services	8260503	Timesheet: Exempt	$ (50,616)
				8560050	Adder-A&G Payroll-CC1500	$ (2,402)
				8560070	Adder-Non-Prod-CC1500	$ (3,326)
				8560080	External-Workers Comp-CC1500	$ (233)
				8560510	PR Tax Overhead-CC1500	$ (3,524)
				8560560	Funded Benefits Overhead-CC1500	$ (8,129)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,531)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,119
				8560710	Performce Incentive OH-CC1500	$ (9,045)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,377)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (188)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (66)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,627)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,783)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (77,728)**
		1248	GridLiance Holdco LLC	8260503	Timesheet: Exempt	$ (6,971)
				8560050	Adder-A&G Payroll-CC1500	$ (416)

						Amount-USD
				8560070	Adder-Non-Prod-CC1500	$ (1,115)
				8560080	External-Workers Comp-CC1500	$ (35)
				8560510	PR Tax Overhead-CC1500	$ (580)
				8560560	Funded Benefits Overhead-CC1500	$ (1,120)
				8560610	Unfunded Service Costs OH-CC1500	$ (349)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,118
				8560710	Performce Incentive OH-CC1500	$ (1,246)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (404)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (234)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (245)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (11,619)**
		1252	NEE Transmission LLC	5340000	Education & Training	$ (5)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (14)
				5600000	BUSINESS TRAVEL: Lodging	$ (13)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (1)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (2)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (23,499)
				5750450	OUTSIDE SERVICES: Information Technology	$ (52)
				5760205	Cloud IaaS Hosting Fees	$ (36)
				5760300	OFFICE SUPPLIES	$ (0)
				5760400	POSTAGE	$ (0)
				8260502	Timesheet: Non-Exempt	$ (1,191)
				8260503	Timesheet: Exempt	$ (531,897)
				8260507	Timesheet: Exempt OT	$ (2,238)
				8560050	Adder-A&G Payroll-CC1500	$ (19,376)
				8560070	Adder-Non-Prod-CC1500	$ (52,040)
				8560080	External-Workers Comp-CC1500	$ (1,627)
				8560510	PR Tax Overhead-CC1500	$ (26,454)
				8560560	Funded Benefits Overhead-CC1500	$ (54,211)
				8560610	Unfunded Service Costs OH-CC1500	$ (16,878)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 54,143
				8560710	Performce Incentive OH-CC1500	$ (60,041)
				8560760	Workers Comp OH-CC1500	$ (3)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (18,787)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (822)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (233)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (10,936)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (11,470)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (36)
				Result		**$ (777,721)**
		1253	Lone Star Transmission	5340000	Education & Training	$ (1)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (3)
				5600000	BUSINESS TRAVEL: Lodging	$ (2)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (0)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (0)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (581)
				5750450	OUTSIDE SERVICES: Information Technology	$ (10)
				5760205	Cloud IaaS Hosting Fees	$ (7)
				5760300	OFFICE SUPPLIES	$ (0)
				5760400	POSTAGE	$ (0)
				8260502	Timesheet: Non-Exempt	$ (58)
				8260503	Timesheet: Exempt	$ (311,330)
				8260507	Timesheet: Exempt OT	$ (750)
				8560050	Adder-A&G Payroll-CC1500	$ (18,321)
				8560070	Adder-Non-Prod-CC1500	$ (49,526)
				8560080	External-Workers Comp-CC1500	$ (1,618)
				8560510	PR Tax Overhead-CC1500	$ (26,620)
				8560560	Funded Benefits Overhead-CC1500	$ (51,132)
				8560610	Unfunded Service Costs OH-CC1500	$ (15,919)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 51,068
				8560710	Performce Incentive OH-CC1500	$ (56,742)
				8560760	Workers Comp OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (17,789)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (824)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (240)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (10,486)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (11,038)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (32)
				Result		**$ (521,963)**
		1254	N. Hampshire Transmission	8260503	Timesheet: Exempt	$ (35,648)
				8560050	Adder-A&G Payroll-CC1500	$ (2,090)
				8560070	Adder-Non-Prod-CC1500	$ (5,663)
				8560080	External-Workers Comp-CC1500	$ (182)
				8560510	PR Tax Overhead-CC1500	$ (3,090)
				8560560	Funded Benefits Overhead-CC1500	$ (6,278)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,954)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,270
				8560710	Performce Incentive OH-CC1500	$ (6,917)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,030)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (96)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (28)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,203)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,268)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (60,182)**
		1257	Florida SE Connection LLC	8260503	Timesheet: Exempt	$ (14,097)
				8560050	Adder-A&G Payroll-CC1500	$ (834)
				8560070	Adder-Non-Prod-CC1500	$ (2,245)
				8560080	External-Workers Comp-CC1500	$ (72)
				8560510	PR Tax Overhead-CC1500	$ (1,125)
				8560560	Funded Benefits Overhead-CC1500	$ (2,273)
				8560610	Unfunded Service Costs OH-CC1500	$ (708)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,270
				8560710	Performce Incentive OH-CC1500	$ (2,529)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (809)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (36)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (473)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (497)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (23,441)**
		1264	Horizon West Transmission	8260503	Timesheet: Exempt	$ (86,743)
				8560050	Adder-A&G Payroll-CC1500	$ (9,837)
				8560070	Adder-Non-Prod-CC1500	$ (27,299)
				8560080	External-Workers Comp-CC1500	$ (841)
				8560510	PR Tax Overhead-CC1500	$ (13,428)
				8560560	Funded Benefits Overhead-CC1500	$ (28,227)
				8560610	Unfunded Service Costs OH-CC1500	$ (8,788)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 28,192
				8560710	Performce Incentive OH-CC1500	$ (29,313)

						Amount-USD
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9,586)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (504)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (155)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5,824)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6,185)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (15)
				Result		**$ (198,554)**
		1267	US Marcellus Gas Infra	8260503	Timesheet: Exempt	$ (9,361)
				8560050	Adder-A&G Payroll-CC1500	$ (583)
				8560070	Adder-Non-Prod-CC1500	$ (1,532)
				8560080	External-Workers Comp-CC1500	$ (47)
				8560510	PR Tax Overhead-CC1500	$ (782)
				8560560	Funded Benefits Overhead-CC1500	$ (1,517)
				8560610	Unfunded Service Costs OH-CC1500	$ (472)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,515
				8560710	Performce Incentive OH-CC1500	$ (1,687)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (563)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (20)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (315)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (327)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (15,698)**
		1268	NE Energy Pipeline Srvcs	8260503	Timesheet: Exempt	$ 11,475
				8560050	Adder-A&G Payroll-CC1500	$ 918
				8560070	Adder-Non-Prod-CC1500	$ 2,412
				8560080	External-Workers Comp-CC1500	$ 68
				8560510	PR Tax Overhead-CC1500	$ 1,178
				8560560	Funded Benefits Overhead-CC1500	$ 2,385
				8560610	Unfunded Service Costs OH-CC1500	$ 743
				8560660	Unfunded Benefit Costs OH-CC1500	$ (2,382)
				8560710	Performce Incentive OH-CC1500	$ 2,654
				8560790	Adder-A&G Exp-FERC456-CC1500	$ 886
				8560791	Adder-A&G Exp-FERC408-CC1500	$ 32
				8560792	Adder-A&G Exp-FERC920-CC1500	$ 8
				8560793	Adder-A&G Exp-FERC921-CC1500	$ 496
				8560794	Adder-A&G Exp-FERC923-CC1500	$ 514
				8560795	Adder-A&G Exp-FERC924-CC1500	$ 2
				Result		**$ 21,389**
		1276	NEE Trans Southwest	8260503	Timesheet: Exempt	$ (423,132)
				8260507	Timesheet: Exempt OT	$ (718)
				8560050	Adder-A&G Payroll-CC1500	$ (24,621)
				8560070	Adder-Non-Prod-CC1500	$ (66,989)
				8560080	External-Workers Comp-CC1500	$ (2,137)
				8560510	PR Tax Overhead-CC1500	$ (33,591)
				8560560	Funded Benefits Overhead-CC1500	$ (67,955)
				8560610	Unfunded Service Costs OH-CC1500	$ (21,157)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 67,870
				8560710	Performce Incentive OH-CC1500	$ (75,614)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (23,940)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1,167)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (348)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (14,278)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (15,083)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (41)
				Result		**$ (702,900)**
		1282	NEE Trans New York	8260503	Timesheet: Exempt	$ (91,287)
				8560050	Adder-A&G Payroll-CC1500	$ (5,454)
				8560070	Adder-Non-Prod-CC1500	$ (14,637)
				8560080	External-Workers Comp-CC1500	$ (506)
				8560510	PR Tax Overhead-CC1500	$ (8,833)
				8560560	Funded Benefits Overhead-CC1500	$ (16,340)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,087)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16,319
				8560710	Performce Incentive OH-CC1500	$ (17,977)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5,289)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (231)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (65)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,078)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,228)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (155,704)**
		1283	NEET MidAtlantic Indiana	8260503	Timesheet: Exempt	$ (55,395)
				8560050	Adder-A&G Payroll-CC1500	$ (3,595)
				8560070	Adder-Non-Prod-CC1500	$ (9,704)
				8560080	External-Workers Comp-CC1500	$ (322)
				8560510	PR Tax Overhead-CC1500	$ (7,330)
				8560560	Funded Benefits Overhead-CC1500	$ (14,878)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,632)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 14,860
				8560710	Performce Incentive OH-CC1500	$ (15,915)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,490)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (160)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (46)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,053)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,159)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (104,827)**
		1284	NEE Transmission Midwest	8260503	Timesheet: Exempt	$ (16,205)
				8560050	Adder-A&G Payroll-CC1500	$ (1,014)
				8560070	Adder-Non-Prod-CC1500	$ (2,750)
				8560080	External-Workers Comp-CC1500	$ (90)
				8560510	PR Tax Overhead-CC1500	$ (1,415)
				8560560	Funded Benefits Overhead-CC1500	$ (2,788)
				8560610	Unfunded Service Costs OH-CC1500	$ (868)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,784
				8560710	Performce Incentive OH-CC1500	$ (3,102)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (986)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (47)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (14)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (584)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (616)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (27,697)**
		1293	Trans Bay Cable LLC	5340000	Education & Training	$ (0)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (4)
				5600000	BUSINESS TRAVEL: Lodging	$ (1)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (0)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (0)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (647)
				5750450	OUTSIDE SERVICES: Information Technology	$ (4)
				5760205	Cloud IaaS Hosting Fees	$ (3)
				5760300	OFFICE SUPPLIES	$ (0)

						Amount-USD
				5760400	POSTAGE	$ (0)
				8260502	Timesheet: Non-Exempt	$ (17)
				8260503	Timesheet: Exempt	$ (223,065)
				8260507	Timesheet: Exempt OT	$ (73)
				8560050	Adder-A&G Payroll-CC1500	$ (15,220)
				8560070	Adder-Non-Prod-CC1500	$ (41,802)
				8560080	External-Workers Comp-CC1500	$ (1,291)
				8560510	PR Tax Overhead-CC1500	$ (21,424)
				8560560	Funded Benefits Overhead-CC1500	$ (43,876)
				8560610	Unfunded Service Costs OH-CC1500	$ (13,660)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 43,821
				8560710	Performce Incentive OH-CC1500	$ (48,755)
				8560760	Workers Comp OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (14,829)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (776)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (239)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (8,997)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (9,551)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (23)
				Result		**$ (400,434)**
		1299	Palms Portfolio Holdings	5750400	OUTSIDE SERVICES: General Business Consulting	$ (4,047)
				8260502	Timesheet: Non-Exempt	$ (146)
				8260503	Timesheet: Exempt	$ (18,636)
				8560050	Adder-A&G Payroll-CC1500	$ (1,064)
				8560070	Adder-Non-Prod-CC1500	$ (2,938)
				8560080	External-Workers Comp-CC1500	$ (89)
				8560510	PR Tax Overhead-CC1500	$ (1,398)
				8560560	Funded Benefits Overhead-CC1500	$ (3,016)
				8560610	Unfunded Service Costs OH-CC1500	$ (939)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,013
				8560710	Performce Incentive OH-CC1500	$ (3,330)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,038)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (56)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (17)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (634)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (675)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (35,012)**
		1306	GridLiance Management LLC	5340000	Education & Training	$ (1)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (2)
				5600000	BUSINESS TRAVEL: Lodging	$ (2)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (0)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (0)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (6,250)
				5750450	OUTSIDE SERVICES: Information Technology	$ (10)
				5760205	Cloud IaaS Hosting Fees	$ (7)
				5760300	OFFICE SUPPLIES	$ (0)
				5760400	POSTAGE	$ (0)
				8260502	Timesheet: Non-Exempt	$ (56)
				8260503	Timesheet: Exempt	$ (22,254)
				8260506	Timesheet: Non-Exempt OT	$ (362)
				8260507	Timesheet: Exempt OT	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (25)
				8560560	Funded Benefits Overhead-CC1500	$ (51)
				8560610	Unfunded Service Costs OH-CC1500	$ (16)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 51
				8560710	Performce Incentive OH-CC1500	$ (57)
				8560760	Workers Comp OH-CC1500	$ (1)
				Result		**$ (29,045)**
		1313	GridLiance West LLC	8260503	Timesheet: Exempt	$ (46,819)
				8560050	Adder-A&G Payroll-CC1500	$ (3,518)
				8560070	Adder-Non-Prod-CC1500	$ (9,653)
				8560080	External-Workers Comp-CC1500	$ (297)
				8560510	PR Tax Overhead-CC1500	$ (5,160)
				8560560	Funded Benefits Overhead-CC1500	$ (10,980)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,418)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10,966
				8560710	Performce Incentive OH-CC1500	$ (12,067)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,426)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (177)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (54)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,074)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,200)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (88,883)**
		1314	GridLiance High Plains	8260503	Timesheet: Exempt	$ (26,438)
				8560050	Adder-A&G Payroll-CC1500	$ (2,189)
				8560070	Adder-Non-Prod-CC1500	$ (5,894)
				8560080	External-Workers Comp-CC1500	$ (184)
				8560510	PR Tax Overhead-CC1500	$ (3,511)
				8560560	Funded Benefits Overhead-CC1500	$ (7,259)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,250
				8560710	Performce Incentive OH-CC1500	$ (7,902)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,124)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (95)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,243)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,305)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (53,184)**
		1316	GridLiance Heartland LLC	8260503	Timesheet: Exempt	$ (15,538)
				8560050	Adder-A&G Payroll-CC1500	$ (1,264)
				8560070	Adder-Non-Prod-CC1500	$ (3,420)
				8560080	External-Workers Comp-CC1500	$ (106)
				8560510	PR Tax Overhead-CC1500	$ (1,816)
				8560560	Funded Benefits Overhead-CC1500	$ (3,763)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,171)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,758
				8560710	Performce Incentive OH-CC1500	$ (4,145)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,227)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (57)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (17)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (724)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (763)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (30,256)**
		1322	Palms Specialty Insurance	8260503	Timesheet: Exempt	$ (680)
				8560050	Adder-A&G Payroll-CC1500	$ (42)
				8560070	Adder-Non-Prod-CC1500	$ (110)
				8560080	External-Workers Comp-CC1500	$ (3)
				8560510	PR Tax Overhead-CC1500	$ (53)
				8560560	Funded Benefits Overhead-CC1500	$ (109)

						Amount-USD
				8560610	Unfunded Service Costs OH-CC1500	$ (34)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 109
				8560710	Performce Incentive OH-CC1500	$ (122)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (41)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (23)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (24)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,133)**
		1403	East-West Tie Limited Par	8260503	Timesheet: Exempt	$ (3,523)
				8560050	Adder-A&G Payroll-CC1500	$ (214)
				8560070	Adder-Non-Prod-CC1500	$ (568)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (575)
				8560560	Funded Benefits Overhead-CC1500	$ (1,304)
				8560610	Unfunded Service Costs OH-CC1500	$ (406)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,302
				8560710	Performce Incentive OH-CC1500	$ (1,357)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (207)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (118)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (123)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,120)**
		1504	Cedar Bay Generating Co L	8260502	Timesheet: Non-Exempt	$ (1,398)
				8260503	Timesheet: Exempt	$ (107,435)
				8260507	Timesheet: Exempt OT	$ (57,571)
				8560510	PR Tax Overhead-CC1500	$ (12,038)
				8560560	Funded Benefits Overhead-CC1500	$ (17,479)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,442)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 17,457
				8560710	Performce Incentive OH-CC1500	$ (19,199)
				8560760	Workers Comp OH-CC1500	$ (842)
				Result		**$ (203,946)**
		1508	Indiantown Cogeneration	8260502	Timesheet: Non-Exempt	$ (175)
				8260503	Timesheet: Exempt	$ (7,547)
				8560510	PR Tax Overhead-CC1500	$ (625)
				8560560	Funded Benefits Overhead-CC1500	$ (1,240)
				8560610	Unfunded Service Costs OH-CC1500	$ (386)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,239
				8560710	Performce Incentive OH-CC1500	$ (1,349)
				8560760	Workers Comp OH-CC1500	$ (13)
				Result		**$ (10,095)**
		1511	FPL SERVICES, LLC	8260503	Timesheet: Exempt	$ (557,285)
				8560510	PR Tax Overhead-CC1500	$ (45,466)
				8560560	Funded Benefits Overhead-CC1500	$ (89,500)
				8560610	Unfunded Service Costs OH-CC1500	$ (27,864)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 89,389
				8560710	Performce Incentive OH-CC1500	$ (99,587)
				8560760	Workers Comp OH-CC1500	$ (947)
				Result		**$ (731,261)**
		2000	NextEra Energy Resources	5250000	PAYROLL EXPENSE: Other Earnings	$ 28,594
				5279000	PAYROLL EXPENSE: DP-Other Earnings	$ (63,562)
				5310000	EMPLOYEE WELFARE	$ (480)
				5320000	RELOCATION	$ (22)
				5340000	Education & Training	$ (2,184)
				5340100	Books, Periodicals & Subscriptions	$ (4)
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ (1,898)
				5400800	STRUCTURES & IMPROVEMENTS	$ 35
				5410120	TELECOM EQUIPMENT PURCHASES	$ (332)
				5600000	BUSINESS TRAVEL: Lodging	$ (8,768)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (2,473)
				5600110	Meals & Entertainment-100% Deductible Meals	$ (2,270)
				5600200	BUSINESS TRAVEL: Air	$ (5,194)
				5600300	BUSINESS TRAVEL: Car Rental	$ (1,259)
				5600500	BUSINESS TRAVEL: Miscellaneous Expenses	$ (798)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (632)
				5610100	DUES & SUBSCRIPTIONS: Corporate	$ (70,031)
				5610500	DUES & SUBSCRIPTIONS: Industry Associations	$ 20
				5750200	OUTSIDE SERVICES: Accounting Audit Fees	$ (60,896)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (859,070)
				5750450	OUTSIDE SERVICES: Information Technology	$ (2,690,268)
				5750550	OUTSIDE SERVICES: Contractor Straight Time Labor	$ (4,563,040)
				5750700	OUTSIDE SVCS: Other	$ (3,068)
				5760000	OFFICE EQUIPMENT REPAIR & MAINTENANCE	$ 3
				5760100	COMPUTER EQUIPMENT EXPENSE	$ 32
				5760110	COMPUTER EQUIPMENT PURCHASES	$ (33,969)
				5760205	Cloud IaaS Hosting Fees	$ (5,844)
				5760220	SOFTWARE PURCHASES	$ (7,524)
				5760300	OFFICE SUPPLIES	$ 30
				5760400	POSTAGE	$ 47
				8030911	SS&E A&G Year End OH	$ 333
				8260500	Timesheet: Exempt-Restricted	$ (102,367)
				8260502	Timesheet: Non-Exempt	$ (204,317)
				8260503	Timesheet: Exempt	$ (13,398,757)
				8260504	Timesheet: Bargaining: Fixed	$ (1,050)
				8260506	Timesheet: Non-Exempt OT	$ (4,193)
				8260507	Timesheet: Exempt OT	$ (4,030)
				8260508	Timesheet: Bargaining: Fixed OT	$ (1,243)
				8260510	Timesheet: Meals	$ (65)
				8260511	Timesheet: Temporary Relieving	$ (120)
				8560050	Adder-A&G Payroll-CC1500	$ (497,140)
				8560070	Adder-Non-Prod-CC1500	$ (1,323,761)
				8560080	External-Workers Comp-CC1500	$ (43,642)
				8560510	PR Tax Overhead-CC1500	$ (1,034,459)
				8560512	PR Tax Overhead-CC2000	$ (43,409)
				8560514	PR Tax Overhead-CC2005	$ (670)
				8560560	Funded Benefits Overhead-CC1500	$ (2,131,755)
				8560562	Funded Benefits Overhead-CC2000	$ (83,036)
				8560564	Funded Benefits Overhead-CC2005	$ (1,019)
				8560610	Unfunded Service Costs OH-CC1500	$ (663,685)
				8560612	Unfunded Service Costs OH-CC2000	$ (16,019)
				8560614	Unfunded Service Costs OH-CC2005	$ (170)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,129,101
				8560710	Performce Incentive OH-CC1500	$ (2,317,162)
				8560712	Performce Incentive OH-CC2000	$ (155,826)
				8560714	Performce Incentive OH-CC2005	$ (1,477)
				8560760	Workers Comp OH-CC1500	$ (1,433)
				8560762	Workers Comp OH-CC2000	$ (1,185)
				8560764	Workers Comp OH-CC2005	$ (11)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (483,442)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23,641)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7,064)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (288,567)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (304,906)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (825)
				8560908	Adder A&G Exp-CC2000	$ (50,279)
				8560911	Adder A&G Exp-CC2005	$ (1,102)
				Result		**$ (29,417,219)**
		2001	NextEra Energy Marketing	5750400	OUTSIDE SERVICES: General Business Consulting	$ (4,303)
				8260502	Timesheet: Non-Exempt	$ (273)
				8260503	Timesheet: Exempt	$ (207,156)
				8560050	Adder-A&G Payroll-CC1500	$ (11,722)
				8560070	Adder-Non-Prod-CC1500	$ (32,058)
				8560080	External-Workers Comp-CC1500	$ (1,000)
				8560510	PR Tax Overhead-CC1500	$ (15,877)
				8560560	Funded Benefits Overhead-CC1500	$ (32,703)
				8560610	Unfunded Service Costs OH-CC1500	$ (10,181)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 32,662
				8560710	Performce Incentive OH-CC1500	$ (36,340)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (11,411)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (578)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (175)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6,869)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (7,275)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (19)
				Result		**$ (345,277)**
		2005	NextEra Project Mgmt	5750400	OUTSIDE SERVICES: General Business Consulting	$ (8,458)
				8260500	Timesheet: Exempt-Restricted	$ (14,058)
				8260502	Timesheet: Non-Exempt	$ (5,928)
				8260503	Timesheet: Exempt	$ (2,911,771)
				8260507	Timesheet: Exempt OT	$ (5,719)
				8560050	Adder-A&G Payroll-CC1500	$ (38,261)
				8560070	Adder-Non-Prod-CC1500	$ (103,258)
				8560080	External-Workers Comp-CC1500	$ (3,313)
				8560510	PR Tax Overhead-CC1500	$ (69,785)
				8560560	Funded Benefits Overhead-CC1500	$ (144,065)
				8560610	Unfunded Service Costs OH-CC1500	$ (44,852)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 143,886
				8560710	Performce Incentive OH-CC1500	$ (156,730)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (37,112)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1,649)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (470)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (21,673)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (22,754)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (70)
				Result		**$ (3,446,042)**
		2010	NextEra Energy Nuclear Su	8260500	Timesheet: Exempt-Restricted	$ (28,498)
				8260503	Timesheet: Exempt	$ (127,992)
				8260507	Timesheet: Exempt OT	$ (4,771)
				8260508	Timesheet: Bargaining: Fixed OT	$ (366)
				8560050	Adder-A&G Payroll-CC1500	$ (9,570)
				8560070	Adder-Non-Prod-CC1500	$ (28,242)
				8560080	External-Workers Comp-CC1500	$ (837)
				8560510	PR Tax Overhead-CC1500	$ (12,791)
				8560560	Funded Benefits Overhead-CC1500	$ (29,054)
				8560610	Unfunded Service Costs OH-CC1500	$ (9,046)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 29,018
				8560710	Performce Incentive OH-CC1500	$ (27,236)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9,420)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (659)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (224)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6,196)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6,723)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (272,614)**
		2507	USG Energy Gas Investment	8260503	Timesheet: Exempt	$ (4,874)
				8560050	Adder-A&G Payroll-CC1500	$ (243)
				8560070	Adder-Non-Prod-CC1500	$ (723)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (330)
				8560560	Funded Benefits Overhead-CC1500	$ (783)
				8560610	Unfunded Service Costs OH-CC1500	$ (244)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 782
				8560710	Performce Incentive OH-CC1500	$ (871)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (241)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (20)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (168)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (184)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,928)**
		3302	FPL ENERGY WYMAN, LLC	8260503	Timesheet: Exempt	$ (85,359)
				8260507	Timesheet: Exempt OT	$ (798)
				8560050	Adder-A&G Payroll-CC1500	$ (4,746)
				8560070	Adder-Non-Prod-CC1500	$ (12,937)
				8560080	External-Workers Comp-CC1500	$ (408)
				8560510	PR Tax Overhead-CC1500	$ (6,450)
				8560560	Funded Benefits Overhead-CC1500	$ (13,130)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,088)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13,114
				8560710	Performce Incentive OH-CC1500	$ (14,610)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,616)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (228)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (68)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,762)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,921)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (140,015)**
		3303	FPL ENERGY WYMAN IV,LLC	8260503	Timesheet: Exempt	$ (148,357)
				8260507	Timesheet: Exempt OT	$ (48,686)
				8560050	Adder-A&G Payroll-CC1500	$ (10,726)
				8560070	Adder-Non-Prod-CC1500	$ (31,699)
				8560080	External-Workers Comp-CC1500	$ (750)
				8560510	PR Tax Overhead-CC1500	$ (14,878)
				8560560	Funded Benefits Overhead-CC1500	$ (25,458)
				8560610	Unfunded Service Costs OH-CC1500	$ (7,926)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 25,427
				8560710	Performce Incentive OH-CC1500	$ (28,328)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (10,545)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (716)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (241)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6,871)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (7,437)

						Amount-USD
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (317,200)**
		3305	FPL ENERGY CAPE, LLC	8260503	Timesheet: Exempt	$ (55,003)
				8260507	Timesheet: Exempt OT	$ (450)
				8560050	Adder-A&G Payroll-CC1500	$ (126)
				8560070	Adder-Non-Prod-CC1500	$ (335)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (4,438)
				8560560	Funded Benefits Overhead-CC1500	$ (8,873)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,762)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,862
				8560710	Performce Incentive OH-CC1500	$ (9,873)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (122)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (69)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (72)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (73,277)**
		4123	NAPS WIND, LLC	8260502	Timesheet: Non-Exempt	$ (150,344)
				8260503	Timesheet: Exempt	$ (182,890)
				8260506	Timesheet: Non-Exempt OT	$ (44,732)
				8560050	Adder-A&G Payroll-CC1500	$ (20,194)
				8560070	Adder-Non-Prod-CC1500	$ (59,446)
				8560080	External-Workers Comp-CC1500	$ (1,655)
				8560510	PR Tax Overhead-CC1500	$ (27,107)
				8560560	Funded Benefits Overhead-CC1500	$ (53,517)
				8560610	Unfunded Service Costs OH-CC1500	$ (16,662)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 53,451
				8560710	Performce Incentive OH-CC1500	$ (32,682)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (19,665)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1,010)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (308)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (11,877)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (12,592)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (32)
				Result		**$ (581,263)**
		4125	NextEra Analytics LLC	8260503	Timesheet: Exempt	$ (66,588)
				8560050	Adder-A&G Payroll-CC1500	$ (3,614)
				8560070	Adder-Non-Prod-CC1500	$ (10,226)
				8560080	External-Workers Comp-CC1500	$ (306)
				8560510	PR Tax Overhead-CC1500	$ (4,750)
				8560560	Funded Benefits Overhead-CC1500	$ (10,695)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,330)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10,681
				8560710	Performce Incentive OH-CC1500	$ (11,900)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,544)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (225)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (74)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,264)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,438)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (109,277)**
		4136	GENERATION REPAIR & SRVC	8260502	Timesheet: Non-Exempt	$ (5,476)
				8260503	Timesheet: Exempt	$ (76,072)
				8260504	Timesheet: Bargaining: Fixed	$ (2,578)
				8260506	Timesheet: Non-Exempt OT	$ (1,369)
				8260508	Timesheet: Bargaining: Fixed OT	$ (2,881)
				8260510	Timesheet: Meals	$ (78)
				8560050	Adder-A&G Payroll-CC1500	$ (5,004)
				8560070	Adder-Non-Prod-CC1500	$ (13,935)
				8560080	External-Workers Comp-CC1500	$ (427)
				8560510	PR Tax Overhead-CC1500	$ (6,841)
				8560560	Funded Benefits Overhead-CC1500	$ (13,510)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,206)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13,494
				8560710	Performce Incentive OH-CC1500	$ (13,594)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,870)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (245)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (74)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,928)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,100)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (143,702)**
		4137	NEE Constructors	8260502	Timesheet: Non-Exempt	$ (37,354)
				8260503	Timesheet: Exempt	$ (762,486)
				8560050	Adder-A&G Payroll-CC1500	$ (45,086)
				8560070	Adder-Non-Prod-CC1500	$ (125,612)
				8560080	External-Workers Comp-CC1500	$ (3,932)
				8560510	PR Tax Overhead-CC1500	$ (61,467)
				8560560	Funded Benefits Overhead-CC1500	$ (129,299)
				8560610	Unfunded Service Costs OH-CC1500	$ (40,255)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 129,138
				8560710	Performce Incentive OH-CC1500	$ (137,196)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (44,004)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2,432)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (764)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (27,073)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (28,853)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (63)
				Result		**$ (1,316,738)**
		4180	XPLR Infrastructure OpPrt	8260503	Timesheet: Exempt	$ (646)
				8560050	Adder-A&G Payroll-CC1500	$ (38)
				8560070	Adder-Non-Prod-CC1500	$ (102)
				8560080	External-Workers Comp-CC1500	$ (2)
				8560510	PR Tax Overhead-CC1500	$ (181)
				8560560	Funded Benefits Overhead-CC1500	$ (104)
				8560610	Unfunded Service Costs OH-CC1500	$ (32)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 104
				8560710	Performce Incentive OH-CC1500	$ (115)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (37)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (22)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (23)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,200)**
		4199	NEER Development LLC	8260503	Timesheet: Exempt	$ (287,269)
				8560050	Adder-A&G Payroll-CC1500	$ (16,770)
				8560070	Adder-Non-Prod-CC1500	$ (45,636)
				8560080	External-Workers Comp-CC1500	$ (1,437)
				8560510	PR Tax Overhead-CC1500	$ (22,755)
				8560560	Funded Benefits Overhead-CC1500	$ (46,386)

						Amount-USD
				8560610	Unfunded Service Costs OH-CC1500	$ (14,442)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 46,328
				8560710	Performce Incentive OH-CC1500	$ (51,614)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (16,308)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (797)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (238)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (9,733)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (10,284)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (28)
				Result		**$ (477,369)**
		4205	NEE Renewable Srvcs LLC	8260502	Timesheet: Non-Exempt	$ (379)
				8260503	Timesheet: Exempt	$ (37,490)
				8560050	Adder-A&G Payroll-CC1500	$ (2,292)
				8560070	Adder-Non-Prod-CC1500	$ (6,096)
				8560080	External-Workers Comp-CC1500	$ (209)
				8560510	PR Tax Overhead-CC1500	$ (3,433)
				8560560	Funded Benefits Overhead-CC1500	$ (6,082)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,893)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,074
				8560710	Performce Incentive OH-CC1500	$ (6,699)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,218)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (89)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (24)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,267)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,321)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (63,422)**
		4213	NEE RenewableSrvcs II LLC	8260503	Timesheet: Exempt	$ (140)
				8560050	Adder-A&G Payroll-CC1500	$ (9)
				8560070	Adder-Non-Prod-CC1500	$ (23)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (11)
				8560560	Funded Benefits Overhead-CC1500	$ (23)
				8560610	Unfunded Service Costs OH-CC1500	$ (7)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 23
				8560710	Performce Incentive OH-CC1500	$ (25)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (8)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (5)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (234)**
		4214	NEER O&M Services	8260503	Timesheet: Exempt	$ (1,996)
				8560050	Adder-A&G Payroll-CC1500	$ (3,544)
				8560070	Adder-Non-Prod-CC1500	$ (9,611)
				8560080	External-Workers Comp-CC1500	$ (305)
				8560510	PR Tax Overhead-CC1500	$ (4,846)
				8560560	Funded Benefits Overhead-CC1500	$ (9,674)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,012)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,662
				8560710	Performce Incentive OH-CC1500	$ (10,762)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,443)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (163)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (48)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,039)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,149)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (41,936)**
		5011	NextEra Operating Srvs	8260503	Timesheet: Exempt	$ (6,584)
				8260507	Timesheet: Exempt OT	$ (404)
				8560050	Adder-A&G Payroll-CC1500	$ (350)
				8560070	Adder-Non-Prod-CC1500	$ (919)
				8560080	External-Workers Comp-CC1500	$ (30)
				8560510	PR Tax Overhead-CC1500	$ (497)
				8560560	Funded Benefits Overhead-CC1500	$ (916)
				8560610	Unfunded Service Costs OH-CC1500	$ (285)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 914
				8560710	Performce Incentive OH-CC1500	$ (1,019)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (338)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (189)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (196)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (10,826)**
		5170	USG Energy Gas Prod Hldgs	8260503	Timesheet: Exempt	$ (113,908)
				8560050	Adder-A&G Payroll-CC1500	$ (7,166)
				8560070	Adder-Non-Prod-CC1500	$ (19,306)
				8560080	External-Workers Comp-CC1500	$ (644)
				8560510	PR Tax Overhead-CC1500	$ (10,029)
				8560560	Funded Benefits Overhead-CC1500	$ (19,475)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,063)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19,451
				8560710	Performce Incentive OH-CC1500	$ (21,670)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,954)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (314)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (90)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,076)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,284)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (13)
				Result		**$ (194,542)**
		5223	DG 1 LLC	8260503	Timesheet: Exempt	$ (8,494)
				8560050	Adder-A&G Payroll-CC1500	$ (423)
				8560070	Adder-Non-Prod-CC1500	$ (1,260)
				8560080	External-Workers Comp-CC1500	$ (39)
				8560510	PR Tax Overhead-CC1500	$ (573)
				8560560	Funded Benefits Overhead-CC1500	$ (1,364)
				8560610	Unfunded Service Costs OH-CC1500	$ (425)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,362
				8560710	Performce Incentive OH-CC1500	$ (1,518)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (419)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (35)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (292)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (321)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (13,812)**
		5224	DG 1 Acquisition Co LLC	8260503	Timesheet: Exempt	$ (33,013)
				8560050	Adder-A&G Payroll-CC1500	$ (2,819)
				8560070	Adder-Non-Prod-CC1500	$ (7,607)
				8560080	External-Workers Comp-CC1500	$ (244)
				8560510	PR Tax Overhead-CC1500	$ (3,862)

						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (7,682)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,392)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,673
				8560710	Performce Incentive OH-CC1500	$ (8,548)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,736)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (125)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (36)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,609)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,692)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (64,697)**
		5226	Residential Energy Hldgs	8260503	Timesheet: Exempt	$ (3)
				8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (5)**
		5253	DG Project Construction	8260503	Timesheet: Exempt	$ (54,320)
				8560050	Adder-A&G Payroll-CC1500	$ (3,194)
				8560070	Adder-Non-Prod-CC1500	$ (8,629)
				8560080	External-Workers Comp-CC1500	$ (274)
				8560510	PR Tax Overhead-CC1500	$ (4,205)
				8560560	Funded Benefits Overhead-CC1500	$ (8,724)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,716)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,713
				8560710	Performce Incentive OH-CC1500	$ (9,707)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,101)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (143)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (42)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,827)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,923)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (90,099)**
		5400	Trinity Operating(USG)LLC	8260503	Timesheet: Exempt	$ (794)
				8560050	Adder-A&G Payroll-CC1500	$ (48)
				8560070	Adder-Non-Prod-CC1500	$ (128)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (75)
				8560560	Funded Benefits Overhead-CC1500	$ (127)
				8560610	Unfunded Service Costs OH-CC1500	$ (40)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 127
				8560710	Performce Incentive OH-CC1500	$ (142)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (47)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (27)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (28)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,336)**
		5626	NEE DG QOZ Business LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (3)**
		5694	Poseidon SW Holdings LLC	8260502	Timesheet: Non-Exempt	$ (65)
				8260503	Timesheet: Exempt	$ (51,245)
				8560050	Adder-A&G Payroll-CC1500	$ (3,319)
				8560070	Adder-Non-Prod-CC1500	$ (9,078)
				8560080	External-Workers Comp-CC1500	$ (275)
				8560510	PR Tax Overhead-CC1500	$ (4,465)
				8560560	Funded Benefits Overhead-CC1500	$ (9,261)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,883)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,249
				8560710	Performce Incentive OH-CC1500	$ (10,293)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,231)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (164)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (50)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,945)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,060)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (89,090)**
		5710	Mobility Energy Hldgs	8260503	Timesheet: Exempt	$ (24,618)
				8560050	Adder-A&G Payroll-CC1500	$ (1,277)
				8560070	Adder-Non-Prod-CC1500	$ (3,475)
				8560080	External-Workers Comp-CC1500	$ (102)
				8560510	PR Tax Overhead-CC1500	$ (1,887)
				8560560	Funded Benefits Overhead-CC1500	$ (3,954)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,231)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,949
				8560710	Performce Incentive OH-CC1500	$ (4,399)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,242)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (61)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (18)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (741)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (783)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (39,842)**
		5748	Green Hydrogen Holdings	8260503	Timesheet: Exempt	$ (58,130)
				8560050	Adder-A&G Payroll-CC1500	$ (3,549)
				8560070	Adder-Non-Prod-CC1500	$ (9,388)
				8560080	External-Workers Comp-CC1500	$ (300)
				8560510	PR Tax Overhead-CC1500	$ (4,817)
				8560560	Funded Benefits Overhead-CC1500	$ (9,336)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,906)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,324
				8560710	Performce Incentive OH-CC1500	$ (10,388)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,431)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (132)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (35)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,945)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,023)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (97,063)**
		5775	EverBright LLC	8260503	Timesheet: Exempt	$ (65,786)
				8560050	Adder-A&G Payroll-CC1500	$ (3,908)
				8560070	Adder-Non-Prod-CC1500	$ (10,504)
				8560080	External-Workers Comp-CC1500	$ (368)
				8560510	PR Tax Overhead-CC1500	$ (5,703)
				8560560	Funded Benefits Overhead-CC1500	$ (10,577)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,293)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10,564
				8560710	Performce Incentive OH-CC1500	$ (11,769)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,790)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (168)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (48)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,212)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,323)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (109,891)**
		5825	NextEra Water LLC	8260503	Timesheet: Exempt	$ (19,158)
				8560050	Adder-A&G Payroll-CC1500	$ (1,170)
				8560070	Adder-Non-Prod-CC1500	$ (3,095)
				8560080	External-Workers Comp-CC1500	$ (102)
				8560510	PR Tax Overhead-CC1500	$ (1,564)
				8560560	Funded Benefits Overhead-CC1500	$ (3,077)
				8560610	Unfunded Service Costs OH-CC1500	$ (958)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,073
				8560710	Performce Incentive OH-CC1500	$ (3,424)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,131)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (43)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (641)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (667)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (31,970)**
		5826	NextEra Water Texas LLC	8260503	Timesheet: Exempt	$ (137,248)
				8560050	Adder-A&G Payroll-CC1500	$ (7,909)
				8560070	Adder-Non-Prod-CC1500	$ (21,616)
				8560080	External-Workers Comp-CC1500	$ (680)
				8560510	PR Tax Overhead-CC1500	$ (10,774)
				8560560	Funded Benefits Overhead-CC1500	$ (22,042)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,862)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 22,015
				8560710	Performce Incentive OH-CC1500	$ (24,526)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (7,698)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (388)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (118)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,630)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,903)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (13)
				Result		**$ (227,394)**
		5872	DG CHP Holdings LLC	8260503	Timesheet: Exempt	$ (203)
				8560050	Adder-A&G Payroll-CC1500	$ (13)
				8560070	Adder-Non-Prod-CC1500	$ (33)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (15)
				8560560	Funded Benefits Overhead-CC1500	$ (33)
				8560610	Unfunded Service Costs OH-CC1500	$ (10)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 33
				8560710	Performce Incentive OH-CC1500	$ (36)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (12)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (7)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (7)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (338)**
		5886	Renewable Fuels Holdings	8260503	Timesheet: Exempt	$ (506,852)
				8560050	Adder-A&G Payroll-CC1500	$ (29,696)
				8560070	Adder-Non-Prod-CC1500	$ (80,157)
				8560080	External-Workers Comp-CC1500	$ (2,534)
				8560510	PR Tax Overhead-CC1500	$ (41,081)
				8560560	Funded Benefits Overhead-CC1500	$ (80,977)
				8560610	Unfunded Service Costs OH-CC1500	$ (25,211)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 80,876
				8560710	Performce Incentive OH-CC1500	$ (90,103)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (28,828)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1,323)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (384)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (16,957)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (17,840)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (53)
				Result		**$ (841,118)**
		5911	SafeGuard Venture Holding	8260503	Timesheet: Exempt	$ (286)
				8560050	Adder-A&G Payroll-CC1500	$ (14)
				8560070	Adder-Non-Prod-CC1500	$ (42)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (21)
				8560560	Funded Benefits Overhead-CC1500	$ (46)
				8560610	Unfunded Service Costs OH-CC1500	$ (14)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 46
				8560710	Performce Incentive OH-CC1500	$ (51)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (14)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (10)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (11)
				Result		**$ (466)**
		5980	NextEra Mobility LLC	8260503	Timesheet: Exempt	$ (3,241)
				8560050	Adder-A&G Payroll-CC1500	$ (79)
				8560070	Adder-Non-Prod-CC1500	$ (207)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (256)
				8560560	Funded Benefits Overhead-CC1500	$ (521)
				8560610	Unfunded Service Costs OH-CC1500	$ (162)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 520
				8560710	Performce Incentive OH-CC1500	$ (579)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (76)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (43)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (44)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,698)**
		5983	NextEra Renewable Fuels L	8260503	Timesheet: Exempt	$ (46,929)
				8560050	Adder-A&G Payroll-CC1500	$ (2,934)
				8560070	Adder-Non-Prod-CC1500	$ (7,728)
				8560080	External-Workers Comp-CC1500	$ (244)
				8560510	PR Tax Overhead-CC1500	$ (3,885)
				8560560	Funded Benefits Overhead-CC1500	$ (7,660)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,385)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,650
				8560710	Performce Incentive OH-CC1500	$ (8,523)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,833)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (105)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,594)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,654)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (78,857)**
		5984	LES Project Holdings LLC	8260503	Timesheet: Exempt	$ (8,438)
				8560050	Adder-A&G Payroll-CC1500	$ (524)
				8560070	Adder-Non-Prod-CC1500	$ (1,426)
				8560080	External-Workers Comp-CC1500	$ (49)
				8560510	PR Tax Overhead-CC1500	$ (750)
				8560560	Funded Benefits Overhead-CC1500	$ (1,448)
				8560610	Unfunded Service Costs OH-CC1500	$ (451)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,446
				8560710	Performce Incentive OH-CC1500	$ (1,612)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (510)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (25)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (304)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (321)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (14,419)**
		6002	ESI VANSYCLE PARTNERS, LP	8560050	Adder-A&G Payroll-CC1500	$ (56)
				8560070	Adder-Non-Prod-CC1500	$ (150)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (75)
				8560560	Funded Benefits Overhead-CC1500	$ (152)
				8560610	Unfunded Service Costs OH-CC1500	$ (47)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 151
				8560710	Performce Incentive OH-CC1500	$ (169)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (54)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (32)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (33)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (624)**
		6017	FPL Energy Vansycle, LLC	8260503	Timesheet: Exempt	$ (18,854)
				8560050	Adder-A&G Payroll-CC1500	$ (1,706)
				8560070	Adder-Non-Prod-CC1500	$ (4,619)
				8560080	External-Workers Comp-CC1500	$ (156)
				8560510	PR Tax Overhead-CC1500	$ (2,578)
				8560560	Funded Benefits Overhead-CC1500	$ (4,676)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,456)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,670
				8560710	Performce Incentive OH-CC1500	$ (5,202)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,658)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (78)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (23)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (980)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,032)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (38,351)**
		6044	NORTHEAST ENERGY ASSOCIAT	8260503	Timesheet: Exempt	$ (16,658)
				8260507	Timesheet: Exempt OT	$ (2,003)
				8560050	Adder-A&G Payroll-CC1500	$ (1,087)
				8560070	Adder-Non-Prod-CC1500	$ (3,181)
				8560080	External-Workers Comp-CC1500	$ (94)
				8560510	PR Tax Overhead-CC1500	$ (1,438)
				8560560	Funded Benefits Overhead-CC1500	$ (3,023)
				8560610	Unfunded Service Costs OH-CC1500	$ (941)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,020
				8560710	Performce Incentive OH-CC1500	$ (3,364)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,071)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (76)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (26)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (706)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (766)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (31,414)**
		6091	HIGH WINDS, LLC	8260503	Timesheet: Exempt	$ (723)
				8560050	Adder-A&G Payroll-CC1500	$ (372)
				8560070	Adder-Non-Prod-CC1500	$ (1,008)
				8560080	External-Workers Comp-CC1500	$ (32)
				8560510	PR Tax Overhead-CC1500	$ (504)
				8560560	Funded Benefits Overhead-CC1500	$ (1,022)
				8560610	Unfunded Service Costs OH-CC1500	$ (318)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,020
				8560710	Performce Incentive OH-CC1500	$ (1,137)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (361)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (214)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (226)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,919)**
		6092	FPL ENERGY ILLINOIS WIND,	8260503	Timesheet: Exempt	$ (2,738)
				8560050	Adder-A&G Payroll-CC1500	$ (692)
				8560070	Adder-Non-Prod-CC1500	$ (1,863)
				8560080	External-Workers Comp-CC1500	$ (57)
				8560510	PR Tax Overhead-CC1500	$ (944)
				8560560	Funded Benefits Overhead-CC1500	$ (1,913)
				8560610	Unfunded Service Costs OH-CC1500	$ (596)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,910
				8560710	Performce Incentive OH-CC1500	$ (2,127)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (672)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (30)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (393)

						Amount-USD
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (413)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (10,535)**
		6093	FPL ENERGY SOUTH DAKOTA W	8260503	Timesheet: Exempt	$ (41)
				8560050	Adder-A&G Payroll-CC1500	$ (84)
				8560070	Adder-Non-Prod-CC1500	$ (228)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (113)
				8560560	Funded Benefits Overhead-CC1500	$ (230)
				8560610	Unfunded Service Costs OH-CC1500	$ (72)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 230
				8560710	Performce Incentive OH-CC1500	$ (256)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (82)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (48)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (51)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (986)**
		6094	FPL ENERGY NORTH DAKOTA W	8260503	Timesheet: Exempt	$ (41)
				8560050	Adder-A&G Payroll-CC1500	$ (128)
				8560070	Adder-Non-Prod-CC1500	$ (346)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (172)
				8560560	Funded Benefits Overhead-CC1500	$ (349)
				8560610	Unfunded Service Costs OH-CC1500	$ (109)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 349
				8560710	Performce Incentive OH-CC1500	$ (388)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (124)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (73)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (77)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,476)**
		6100	NextEra Energy Seabrook	8260503	Timesheet: Exempt	$ (105)
				8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (10)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (10)
				8560610	Unfunded Service Costs OH-CC1500	$ (3)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10
				8560710	Performce Incentive OH-CC1500	$ (11)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (147)**
		6115	FPLE GREEN POWER WND, LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (0)**
		6131	GEXA ENERGY, LP	5750400	OUTSIDE SERVICES: General Business Consulting	$ (9,342)
				8260502	Timesheet: Non-Exempt	$ (72)
				8260503	Timesheet: Exempt	$ (173,858)
				8560050	Adder-A&G Payroll-CC1500	$ (11,274)
				8560070	Adder-Non-Prod-CC1500	$ (30,269)
				8560080	External-Workers Comp-CC1500	$ (952)
				8560510	PR Tax Overhead-CC1500	$ (15,193)
				8560560	Funded Benefits Overhead-CC1500	$ (30,450)
				8560610	Unfunded Service Costs OH-CC1500	$ (9,480)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 30,413
				8560710	Performce Incentive OH-CC1500	$ (33,869)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (10,932)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (480)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (136)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6,367)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6,679)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (21)
				Result		**$ (308,963)**
		6133	FPLE MONTEZUMA WIND,LLC	8260503	Timesheet: Exempt	$ (82)
				8560050	Adder-A&G Payroll-CC1500	$ (77)
				8560070	Adder-Non-Prod-CC1500	$ (209)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (104)
				8560560	Funded Benefits Overhead-CC1500	$ (212)
				8560610	Unfunded Service Costs OH-CC1500	$ (66)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 211
				8560710	Performce Incentive OH-CC1500	$ (235)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (75)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (44)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (47)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (951)**
		6134	NextEra Duane Arnold	8260503	Timesheet: Exempt	$ (79,062)
				8560050	Adder-A&G Payroll-CC1500	$ (4,584)
				8560070	Adder-Non-Prod-CC1500	$ (12,485)
				8560080	External-Workers Comp-CC1500	$ (391)
				8560510	PR Tax Overhead-CC1500	$ (6,194)
				8560560	Funded Benefits Overhead-CC1500	$ (12,697)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,953)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 12,682
				8560710	Performce Incentive OH-CC1500	$ (14,128)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,459)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (219)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (66)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,665)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,817)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (131,047)**
		6139	WPP 1993 LLC	8260503	Timesheet: Exempt	$ (355)
				8560050	Adder-A&G Payroll-CC1500	$ (122)

						Amount-USD
				8560070	Adder-Non-Prod-CC1500	$ (329)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (163)
				8560560	Funded Benefits Overhead-CC1500	$ (331)
				8560610	Unfunded Service Costs OH-CC1500	$ (103)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 330
				8560710	Performce Incentive OH-CC1500	$ (368)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (118)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (69)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (73)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,717)**
		6152	NextEra Point Beach	5250000	PAYROLL EXPENSE: Other Earnings	$ (15,386)
				5270700	PAYROLL EXPENSE: DP-No Overheads Applied	$ 3,505
				5279000	PAYROLL EXPENSE: DP-Other Earnings	$ (0)
				5310000	EMPLOYEE WELFARE	$ (4,222)
				5320000	RELOCATION	$ (63,385)
				5340000	Education & Training	$ (9,173)
				5340100	Books, Periodicals & Subscriptions	$ (350)
				5400100	MATERIALS & SUPPLIES: General	$ (17)
				5400200	CONSUMABLES	$ (6)
				5400300	EQUIPMENT PARTS	$ (153)
				5400330	Generator Repairs and Replacement	$ (12)
				5400700	FREIGHT: Excluding Fuel	$ (23)
				5400800	STRUCTURES & IMPROVEMENTS	$ (854)
				5401720	VEHICLE: Maintenance	$ (106)
				5410120	TELECOM EQUIPMENT PURCHASES	$ (1,143)
				5429999	S4 O&M EXPENSES-CONVERSION ONLY	$ 0
				5500500	CELLULAR TELEPHONE AND PAGERS	$ (164)
				5600000	BUSINESS TRAVEL: Lodging	$ (35,851)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (11,530)
				5600110	Meals & Entertainment-100% Deductible Meals	$ (5,010)
				5600200	BUSINESS TRAVEL: Air	$ (26,203)
				5600300	BUSINESS TRAVEL: Car Rental	$ (7,193)
				5600400	Per Diem-Meals ONLY	$ (176)
				5600500	BUSINESS TRAVEL: Miscellaneous Expenses	$ (4,209)
				5600600	BUSINESS TRAVEL: Corporate Air Charter	$ (162)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (3,465)
				5610000	DUES & SUBSCRIPTIONS: Personal	$ (63)
				5610100	DUES & SUBSCRIPTIONS: Corporate	$ (1,735)
				5610500	DUES & SUBSCRIPTIONS: Industry Associations	$ (95)
				5620000	LICENSES PERMITS & FEES: Federal State	$ (417)
				5750000	OUTSIDE SERVICES: Security	$ (401)
				5750100	OUTSIDE SERVICES: Legal	$ (10,992)
				5750300	OUTSIDE SERVICES: Engineering	$ (1,096)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (32,915)
				5750450	OUTSIDE SERVICES: Information Technology	$ (3,775,803)
				5750550	OUTSIDE SERVICES: Contractor Straight Time Labor	$ (273,407)
				5750560	OUTSIDE SERVICES: Contractor Other Labor	$ (7,058)
				5750700	OUTSIDE SVCS: Other	$ (146,858)
				5751000	OUTSIDE SVCS: Building Services	$ (31)
				5760000	OFFICE EQUIPMENT REPAIR & MAINTENANCE	$ (105)
				5760100	COMPUTER EQUIPMENT EXPENSE	$ (3,680)
				5760110	COMPUTER EQUIPMENT PURCHASES	$ (17,723)
				5760200	SOFTWARE EXPENSE	$ (3,687)
				5760205	Cloud IaaS Hosting Fees	$ (222,400)
				5760210	SOFTWARE MAINTENANCE	$ 9,245
				5760220	SOFTWARE PURCHASES	$ (134,355)
				5760300	OFFICE SUPPLIES	$ (1,678)
				5760400	POSTAGE	$ (645)
				5760500	OFFICE FURNITURE AND EQUIPMENT	$ 100
				5800001	OTHER EXPENSE Chrome River	$ (1,366)
				8030911	SS&E A&G Year End OH	$ 5,126
				8260502	Timesheet: Non-Exempt	$ (116,535)
				8260503	Timesheet: Exempt	$ (8,097,973)
				8260504	Timesheet: Bargaining: Fixed	$ (48,360)
				8260506	Timesheet: Non-Exempt OT	$ (4,069)
				8260507	Timesheet: Exempt OT	$ (17,912)
				8260508	Timesheet: Bargaining: Fixed OT	$ (70,018)
				8260511	Timesheet: Temporary Relieving	$ (258)
				8260512	Timesheet: Shift Differential	$ (1,146)
				8269502	Residual-Non-Exempt ST	$ (623)
				8269503	Residual-Exempt ST	$ (34,564)
				8269506	Residual-Non-Exempt OT	$ (0)
				8269507	Residual-Exempt OT	$ (45)
				8269520	Residual-Other Earnings	$ (27,855)
				8560050	Adder-A&G Payroll-CC1500	$ (399,839)
				8560070	Adder-Non-Prod-CC1500	$ (646,580)
				8560080	External-Workers Comp-CC1500	$ (35,132)
				8560510	PR Tax Overhead-CC1500	$ (666,904)
				8560512	PR Tax Overhead-CC2000	$ (2,951)
				8560514	PR Tax Overhead-CC2005	$ (10,139)
				8560520	PR Tax Overhead-CC6152	$ (7,443)
				8560522	PR Tax Overhead-CC7007	$ (925)
				8560523	PR Tax Overhead-CC7011	$ (237)
				8560560	Funded Benefits Overhead-CC1500	$ (1,362,005)
				8560562	Funded Benefits Overhead-CC2000	$ (5,186)
				8560564	Funded Benefits Overhead-CC2005	$ (11,819)
				8560570	Funded Benefits Overhead-CC6152	$ (11,723)
				8560572	Funded Benefits Overhead-CC7007	$ (1,138)
				8560573	Funded Benefits Overhead-CC7011	$ (290)
				8560610	Unfunded Service Costs OH-CC1500	$ (424,037)
				8560612	Unfunded Service Costs OH-CC2000	$ (1,123)
				8560614	Unfunded Service Costs OH-CC2005	$ (2,097)
				8560620	Unfunded Service Costs OH-CC6152	$ (4,672)
				8560622	Unfunded Service Costs OH-CC7007	$ (611)
				8560623	Unfunded Service Costs OH-CC7011	$ (189)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,360,309
				8560710	Performce Incentive OH-CC1500	$ (1,487,112)
				8560712	Performce Incentive OH-CC2000	$ (10,078)
				8560714	Performce Incentive OH-CC2005	$ (23,967)
				8560720	Performce Incentive OH-CC6152	$ (12,753)
				8560722	Performce Incentive OH-CC7007	$ (1,037)
				8560723	Performce Incentive OH-CC7011	$ (207)
				8560760	Workers Comp OH-CC1500	$ (4,903)
				8560762	Workers Comp OH-CC2000	$ (79)
				8560764	Workers Comp OH-CC2005	$ (150)
				8560770	Workers Comp OH-CC6152	$ (197)
				8560772	Workers Comp OH-CC7007	$ (6)
				8560773	Workers Comp OH-CC7011	$ (37)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (389,271)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19,821)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6,029)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (234,622)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (248,601)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (631)
				8560908	Adder A&G Exp-CC2000	$ (6,298)
				8560911	Adder A&G Exp-CC2005	$ (13,534)
				8560917	Adder A&G Exp-CC6152	$ (13,190)
				8560918	Adder A&G Exp-CC7007	$ (1,530)
				8560919	Adder A&G Exp-CC7011	$ (236)
				Result		**$ (17,935,708)**
		6155	Logan Wind Energy LLC	8260503	Timesheet: Exempt	$ (1,508)
				8560050	Adder-A&G Payroll-CC1500	$ (482)
				8560070	Adder-Non-Prod-CC1500	$ (1,324)
				8560080	External-Workers Comp-CC1500	$ (41)
				8560510	PR Tax Overhead-CC1500	$ (659)
				8560560	Funded Benefits Overhead-CC1500	$ (1,353)
				8560610	Unfunded Service Costs OH-CC1500	$ (421)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,352
				8560710	Performce Incentive OH-CC1500	$ (1,505)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (470)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (24)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (285)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (302)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,030)**
		6163	ELK CITY WIND LLC	8560050	Adder-A&G Payroll-CC1500	$ (243)
				8560070	Adder-Non-Prod-CC1500	$ (654)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (324)
				8560560	Funded Benefits Overhead-CC1500	$ (658)
				8560610	Unfunded Service Costs OH-CC1500	$ (205)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 657
				8560710	Performce Incentive OH-CC1500	$ (732)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (236)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (138)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (145)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,712)**
		6169	Garden Wind LLC	8260507	Timesheet: Exempt OT	$ (283)
				8560050	Adder-A&G Payroll-CC1500	$ (318)
				8560070	Adder-Non-Prod-CC1500	$ (868)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (428)
				8560560	Funded Benefits Overhead-CC1500	$ (835)
				8560610	Unfunded Service Costs OH-CC1500	$ (260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 834
				8560710	Performce Incentive OH-CC1500	$ (928)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (309)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (183)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (194)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,818)**
		6193	ASHTABULA WIND II LLC	8260503	Timesheet: Exempt	$ (1,065)
				8560050	Adder-A&G Payroll-CC1500	$ (312)
				8560070	Adder-Non-Prod-CC1500	$ (839)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (414)
				8560560	Funded Benefits Overhead-CC1500	$ (844)
				8560610	Unfunded Service Costs OH-CC1500	$ (263)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 843
				8560710	Performce Incentive OH-CC1500	$ (939)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (303)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (177)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (185)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,540)**
		6196	Butler Ridge Wind Energy	8260503	Timesheet: Exempt	$ (1,704)
				8560050	Adder-A&G Payroll-CC1500	$ (216)
				8560070	Adder-Non-Prod-CC1500	$ (575)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (283)
				8560560	Funded Benefits Overhead-CC1500	$ (575)
				8560610	Unfunded Service Costs OH-CC1500	$ (179)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 574
				8560710	Performce Incentive OH-CC1500	$ (639)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (209)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (120)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (125)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,080)**
		6201	Mantua Creek Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (24)
				8560070	Adder-Non-Prod-CC1500	$ (65)
				8560080	External-Workers Comp-CC1500	$ (2)
				8560510	PR Tax Overhead-CC1500	$ (32)
				8560560	Funded Benefits Overhead-CC1500	$ (65)
				8560610	Unfunded Service Costs OH-CC1500	$ (20)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 65
				8560710	Performce Incentive OH-CC1500	$ (73)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (23)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (14)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (15)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (269)**
		6203	Red Mesa Wind LLC	8260503	Timesheet: Exempt	$ (1,365)
				8560050	Adder-A&G Payroll-CC1500	$ (275)
				8560070	Adder-Non-Prod-CC1500	$ (762)
				8560080	External-Workers Comp-CC1500	$ (24)
				8560510	PR Tax Overhead-CC1500	$ (378)
				8560560	Funded Benefits Overhead-CC1500	$ (785)
				8560610	Unfunded Service Costs OH-CC1500	$ (244)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 784

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (873)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (268)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (166)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (177)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,553)**
		6209	GENESIS SOLAR LLC	8260502	Timesheet: Non-Exempt	$ (67)
				8260503	Timesheet: Exempt	$ (98,485)
				8260507	Timesheet: Exempt OT	$ (38,841)
				8560050	Adder-A&G Payroll-CC1500	$ (7,705)
				8560070	Adder-Non-Prod-CC1500	$ (21,660)
				8560080	External-Workers Comp-CC1500	$ (717)
				8560510	PR Tax Overhead-CC1500	$ (12,363)
				8560560	Funded Benefits Overhead-CC1500	$ (16,852)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,247)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16,831
				8560710	Performce Incentive OH-CC1500	$ (18,740)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (7,481)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (346)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (101)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,408)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,640)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (14)
				Result		**$ (220,834)**
		6211	Hatch Solar Energy Ctr I	8560050	Adder-A&G Payroll-CC1500	$ (25)
				8560070	Adder-Non-Prod-CC1500	$ (67)
				8560080	External-Workers Comp-CC1500	$ (2)
				8560510	PR Tax Overhead-CC1500	$ (33)
				8560560	Funded Benefits Overhead-CC1500	$ (68)
				8560610	Unfunded Service Costs OH-CC1500	$ (21)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 68
				8560710	Performce Incentive OH-CC1500	$ (75)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (24)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (14)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (15)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (279)**
		6214	Vasco Winds LLC	8260503	Timesheet: Exempt	$ (710)
				8560050	Adder-A&G Payroll-CC1500	$ (203)
				8560070	Adder-Non-Prod-CC1500	$ (547)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (272)
				8560560	Funded Benefits Overhead-CC1500	$ (551)
				8560610	Unfunded Service Costs OH-CC1500	$ (172)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 550
				8560710	Performce Incentive OH-CC1500	$ (613)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (197)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (115)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (121)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,980)**
		6215	Perrin Ranch Wind LLC	8260503	Timesheet: Exempt	$ (1,000)
				8560050	Adder-A&G Payroll-CC1500	$ (255)
				8560070	Adder-Non-Prod-CC1500	$ (697)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (341)
				8560560	Funded Benefits Overhead-CC1500	$ (711)
				8560610	Unfunded Service Costs OH-CC1500	$ (221)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 710
				8560710	Performce Incentive OH-CC1500	$ (790)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (248)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (149)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (158)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,900)**
		6217	White Oak Energy LLC	8260503	Timesheet: Exempt	$ (1,860)
				8560050	Adder-A&G Payroll-CC1500	$ (399)
				8560070	Adder-Non-Prod-CC1500	$ (1,103)
				8560080	External-Workers Comp-CC1500	$ (34)
				8560510	PR Tax Overhead-CC1500	$ (548)
				8560560	Funded Benefits Overhead-CC1500	$ (1,134)
				8560610	Unfunded Service Costs OH-CC1500	$ (353)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,132
				8560710	Performce Incentive OH-CC1500	$ (1,261)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (389)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (21)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (239)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (254)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,470)**
		6219	XPLR Infrastructure Monte	8260503	Timesheet: Exempt	$ (107)
				8560050	Adder-A&G Payroll-CC1500	$ (168)
				8560070	Adder-Non-Prod-CC1500	$ (454)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (226)
				8560560	Funded Benefits Overhead-CC1500	$ (459)
				8560610	Unfunded Service Costs OH-CC1500	$ (143)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 458
				8560710	Performce Incentive OH-CC1500	$ (511)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (163)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (96)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (101)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,993)**
		6220	Limon Wind LLC	8260503	Timesheet: Exempt	$ (2,333)
				8560050	Adder-A&G Payroll-CC1500	$ (507)
				8560070	Adder-Non-Prod-CC1500	$ (1,394)
				8560080	External-Workers Comp-CC1500	$ (44)
				8560510	PR Tax Overhead-CC1500	$ (693)
				8560560	Funded Benefits Overhead-CC1500	$ (1,428)
				8560610	Unfunded Service Costs OH-CC1500	$ (445)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,426

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (1,588)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (494)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (26)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (300)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (319)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,153)**
		6221	Tuscola Bay Wind LLC	8260503	Timesheet: Exempt	$ (169)
				8560050	Adder-A&G Payroll-CC1500	$ (249)
				8560070	Adder-Non-Prod-CC1500	$ (674)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (336)
				8560560	Funded Benefits Overhead-CC1500	$ (681)
				8560610	Unfunded Service Costs OH-CC1500	$ (212)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 680
				8560710	Performce Incentive OH-CC1500	$ (757)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (242)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (143)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (150)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,970)**
		6222	Desert Sunlight 250 LLC	8560050	Adder-A&G Payroll-CC1500	$ (49)
				8560070	Adder-Non-Prod-CC1500	$ (136)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (65)
				8560560	Funded Benefits Overhead-CC1500	$ (139)
				8560610	Unfunded Service Costs OH-CC1500	$ (43)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 139
				8560710	Performce Incentive OH-CC1500	$ (155)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (48)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (29)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (31)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (565)**
		6223	Desert Sunlight 300 LLC	8560050	Adder-A&G Payroll-CC1500	$ (54)
				8560070	Adder-Non-Prod-CC1500	$ (148)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (71)
				8560560	Funded Benefits Overhead-CC1500	$ (152)
				8560610	Unfunded Service Costs OH-CC1500	$ (47)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 152
				8560710	Performce Incentive OH-CC1500	$ (169)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (53)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (32)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (34)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (616)**
		6225	Limon Wind II LLC	8260503	Timesheet: Exempt	$ (2,840)
				8560050	Adder-A&G Payroll-CC1500	$ (556)
				8560070	Adder-Non-Prod-CC1500	$ (1,543)
				8560080	External-Workers Comp-CC1500	$ (48)
				8560510	PR Tax Overhead-CC1500	$ (766)
				8560560	Funded Benefits Overhead-CC1500	$ (1,590)
				8560610	Unfunded Service Costs OH-CC1500	$ (495)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,588
				8560710	Performce Incentive OH-CC1500	$ (1,768)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (543)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (30)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (335)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (358)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,295)**
		6234	Energy Storage Holdings	8560050	Adder-A&G Payroll-CC1500	$ (8)
				8560070	Adder-Non-Prod-CC1500	$ (23)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (12)
				8560560	Funded Benefits Overhead-CC1500	$ (24)
				8560610	Unfunded Service Costs OH-CC1500	$ (8)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 24
				8560710	Performce Incentive OH-CC1500	$ (27)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (8)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (5)
				Result		**$ (98)**
		6236	High Majestic Wind II LLC	8560050	Adder-A&G Payroll-CC1500	$ (166)
				8560070	Adder-Non-Prod-CC1500	$ (450)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (225)
				8560560	Funded Benefits Overhead-CC1500	$ (455)
				8560610	Unfunded Service Costs OH-CC1500	$ (142)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 454
				8560710	Performce Incentive OH-CC1500	$ (506)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (161)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (95)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (101)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,870)**
		6237	North Sky River Enrgy LLC	8260503	Timesheet: Exempt	$ (2,840)
				8560050	Adder-A&G Payroll-CC1500	$ (503)
				8560070	Adder-Non-Prod-CC1500	$ (1,350)
				8560080	External-Workers Comp-CC1500	$ (42)
				8560510	PR Tax Overhead-CC1500	$ (680)
				8560560	Funded Benefits Overhead-CC1500	$ (1,357)
				8560610	Unfunded Service Costs OH-CC1500	$ (422)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,355
				8560710	Performce Incentive OH-CC1500	$ (1,508)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (488)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (21)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (284)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (297)

						Amount-USD
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,444)**
		6238	USGP Austin Chalk I LLC	8260503	Timesheet: Exempt	$ (122)
				8560050	Adder-A&G Payroll-CC1500	$ (8)
				8560070	Adder-Non-Prod-CC1500	$ (20)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (10)
				8560560	Funded Benefits Overhead-CC1500	$ (20)
				8560610	Unfunded Service Costs OH-CC1500	$ (6)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 20
				8560710	Performce Incentive OH-CC1500	$ (22)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (7)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (203)**
		6244	Cimarron Wind Energy, LLC	8260503	Timesheet: Exempt	$ (2,343)
				8560050	Adder-A&G Payroll-CC1500	$ (521)
				8560070	Adder-Non-Prod-CC1500	$ (1,435)
				8560080	External-Workers Comp-CC1500	$ (44)
				8560510	PR Tax Overhead-CC1500	$ (700)
				8560560	Funded Benefits Overhead-CC1500	$ (1,472)
				8560610	Unfunded Service Costs OH-CC1500	$ (458)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,470
				8560710	Performce Incentive OH-CC1500	$ (1,638)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (508)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (27)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (310)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (329)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,325)**
		6245	Tuscola Wind II LLC	8560050	Adder-A&G Payroll-CC1500	$ (206)
				8560070	Adder-Non-Prod-CC1500	$ (558)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (279)
				8560560	Funded Benefits Overhead-CC1500	$ (564)
				8560610	Unfunded Service Costs OH-CC1500	$ (176)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 564
				8560710	Performce Incentive OH-CC1500	$ (627)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (200)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (118)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (125)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,320)**
		6247	Mountain View Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (98)
				8560070	Adder-Non-Prod-CC1500	$ (268)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (133)
				8560560	Funded Benefits Overhead-CC1500	$ (271)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 270
				8560710	Performce Incentive OH-CC1500	$ (301)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,113)**
		6251	Steele Flats Wind Project	8560050	Adder-A&G Payroll-CC1500	$ (183)
				8560070	Adder-Non-Prod-CC1500	$ (493)
				8560080	External-Workers Comp-CC1500	$ (15)
				8560510	PR Tax Overhead-CC1500	$ (245)
				8560560	Funded Benefits Overhead-CC1500	$ (496)
				8560610	Unfunded Service Costs OH-CC1500	$ (154)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 495
				8560710	Performce Incentive OH-CC1500	$ (552)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (178)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (104)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (109)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,044)**
		6253	Pheasant Run Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (151)
				8560070	Adder-Non-Prod-CC1500	$ (409)
				8560080	External-Workers Comp-CC1500	$ (13)
				8560510	PR Tax Overhead-CC1500	$ (204)
				8560560	Funded Benefits Overhead-CC1500	$ (414)
				8560610	Unfunded Service Costs OH-CC1500	$ (129)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 413
				8560710	Performce Incentive OH-CC1500	$ (460)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (147)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (87)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (91)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,700)**
		6259	McCoy Solar LLC	8260503	Timesheet: Exempt	$ (1,865)
				8560050	Adder-A&G Payroll-CC1500	$ (2,444)
				8560070	Adder-Non-Prod-CC1500	$ (6,697)
				8560080	External-Workers Comp-CC1500	$ (210)
				8560510	PR Tax Overhead-CC1500	$ (3,310)
				8560560	Funded Benefits Overhead-CC1500	$ (6,822)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,124)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,814
				8560710	Performce Incentive OH-CC1500	$ (7,591)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,379)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (122)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (37)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,435)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,521)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (29,747)**
		6261	Limon Wind III LLC	8260503	Timesheet: Exempt	$ (3,053)
				8560050	Adder-A&G Payroll-CC1500	$ (567)
				8560070	Adder-Non-Prod-CC1500	$ (1,576)

						Amount-USD
				8560080	External-Workers Comp-CC1500	$ (49)
				8560510	PR Tax Overhead-CC1500	$ (773)
				8560560	Funded Benefits Overhead-CC1500	$ (1,626)
				8560610	Unfunded Service Costs OH-CC1500	$ (506)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,624
				8560710	Performce Incentive OH-CC1500	$ (1,808)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (554)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (31)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (343)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (366)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,639)**
		6262	Selling Wind LLC	8260503	Timesheet: Exempt	$ (42,443)
				8560050	Adder-A&G Payroll-CC1500	$ (2,896)
				8560070	Adder-Non-Prod-CC1500	$ (7,863)
				8560080	External-Workers Comp-CC1500	$ (248)
				8560510	PR Tax Overhead-CC1500	$ (4,007)
				8560560	Funded Benefits Overhead-CC1500	$ (8,136)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,533)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,126
				8560710	Performce Incentive OH-CC1500	$ (9,052)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,815)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (135)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (40)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,673)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,766)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (75,487)**
		6263	Palo Duro Wind Energy LLC	8260503	Timesheet: Exempt	$ (11,661)
				8560050	Adder-A&G Payroll-CC1500	$ (1,130)
				8560070	Adder-Non-Prod-CC1500	$ (3,149)
				8560080	External-Workers Comp-CC1500	$ (96)
				8560510	PR Tax Overhead-CC1500	$ (1,539)
				8560560	Funded Benefits Overhead-CC1500	$ (3,256)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,014)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,252
				8560710	Performce Incentive OH-CC1500	$ (3,621)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,105)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (64)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (20)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (687)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (734)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (24,826)**
		6264	Mammoth Plains Wind Proj	8260503	Timesheet: Exempt	$ (710)
				8560050	Adder-A&G Payroll-CC1500	$ (532)
				8560070	Adder-Non-Prod-CC1500	$ (1,427)
				8560080	External-Workers Comp-CC1500	$ (44)
				8560510	PR Tax Overhead-CC1500	$ (705)
				8560560	Funded Benefits Overhead-CC1500	$ (1,434)
				8560610	Unfunded Service Costs OH-CC1500	$ (446)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,432
				8560710	Performce Incentive OH-CC1500	$ (1,594)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (516)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (300)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (314)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,621)**
		6265	Selling Wind II LLC	8560050	Adder-A&G Payroll-CC1500	$ (247)
				8560070	Adder-Non-Prod-CC1500	$ (665)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (330)
				8560560	Funded Benefits Overhead-CC1500	$ (669)
				8560610	Unfunded Service Costs OH-CC1500	$ (208)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 668
				8560710	Performce Incentive OH-CC1500	$ (744)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (240)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (140)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (147)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,757)**
		6266	Carousel Wind Farm LLC	8260503	Timesheet: Exempt	$ (169)
				8560050	Adder-A&G Payroll-CC1500	$ (312)
				8560070	Adder-Non-Prod-CC1500	$ (846)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (422)
				8560560	Funded Benefits Overhead-CC1500	$ (856)
				8560610	Unfunded Service Costs OH-CC1500	$ (267)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 855
				8560710	Performce Incentive OH-CC1500	$ (952)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (303)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (179)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (189)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,685)**
		6267	SEC HSD Solar One LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (0)**
		6268	Golden West Pwr Prtrs LLC	8260503	Timesheet: Exempt	$ (2,386)
				8560050	Adder-A&G Payroll-CC1500	$ (623)
				8560070	Adder-Non-Prod-CC1500	$ (1,717)
				8560080	External-Workers Comp-CC1500	$ (54)
				8560510	PR Tax Overhead-CC1500	$ (948)
				8560560	Funded Benefits Overhead-CC1500	$ (1,762)
				8560610	Unfunded Service Costs OH-CC1500	$ (548)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,759
				8560710	Performce Incentive OH-CC1500	$ (1,959)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (607)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (33)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (371)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (394)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,552)**
		6269	NextEra Energy Solutions	8260503	Timesheet: Exempt	$ (1,219)
				8560050	Adder-A&G Payroll-CC1500	$ (61)
				8560070	Adder-Non-Prod-CC1500	$ (181)
				8560080	External-Workers Comp-CC1500	$ (9)
				8560510	PR Tax Overhead-CC1500	$ (678)
				8560560	Funded Benefits Overhead-CC1500	$ (196)
				8560610	Unfunded Service Costs OH-CC1500	$ (61)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 195
				8560710	Performce Incentive OH-CC1500	$ (218)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (60)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (42)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (46)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,581)**
		6272	LI Solar Generation LLC	8560050	Adder-A&G Payroll-CC1500	$ (31)
				8560070	Adder-Non-Prod-CC1500	$ (86)
				8560080	External-Workers Comp-CC1500	$ (3)
				8560510	PR Tax Overhead-CC1500	$ (41)
				8560560	Funded Benefits Overhead-CC1500	$ (89)
				8560610	Unfunded Service Costs OH-CC1500	$ (28)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 89
				8560710	Performce Incentive OH-CC1500	$ (99)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (30)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (19)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (20)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (358)**
		6276	Slvr State Slr Pwr So LLC	8260503	Timesheet: Exempt	$ (1,805)
				8560050	Adder-A&G Payroll-CC1500	$ (1,344)
				8560070	Adder-Non-Prod-CC1500	$ (3,650)
				8560080	External-Workers Comp-CC1500	$ (116)
				8560510	PR Tax Overhead-CC1500	$ (1,854)
				8560560	Funded Benefits Overhead-CC1500	$ (3,673)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,144)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,668
				8560710	Performce Incentive OH-CC1500	$ (4,087)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,306)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (62)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (18)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (775)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (818)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (16,987)**
		6280	Breckinridge Wind Project	8560050	Adder-A&G Payroll-CC1500	$ (242)
				8560070	Adder-Non-Prod-CC1500	$ (649)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (322)
				8560560	Funded Benefits Overhead-CC1500	$ (653)
				8560610	Unfunded Service Costs OH-CC1500	$ (203)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 652
				8560710	Performce Incentive OH-CC1500	$ (726)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (234)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (137)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (143)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,690)**
		6281	Golden Hills Wind LLC	8260503	Timesheet: Exempt	$ (6,269)
				8260507	Timesheet: Exempt OT	$ (2,088)
				8560050	Adder-A&G Payroll-CC1500	$ (675)
				8560070	Adder-Non-Prod-CC1500	$ (1,831)
				8560080	External-Workers Comp-CC1500	$ (44)
				8560510	PR Tax Overhead-CC1500	$ (865)
				8560560	Funded Benefits Overhead-CC1500	$ (1,486)
				8560610	Unfunded Service Costs OH-CC1500	$ (463)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,484
				8560710	Performce Incentive OH-CC1500	$ (1,653)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (652)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (25)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (370)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (385)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (15,330)**
		6285	Adelanto Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (99)
				8560070	Adder-Non-Prod-CC1500	$ (269)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (134)
				8560560	Funded Benefits Overhead-CC1500	$ (271)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 270
				8560710	Performce Incentive OH-CC1500	$ (301)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,115)**
		6286	Shafter Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (99)
				8560070	Adder-Non-Prod-CC1500	$ (269)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (134)
				8560560	Funded Benefits Overhead-CC1500	$ (271)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 270
				8560710	Performce Incentive OH-CC1500	$ (301)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)

						Amount-USD
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,115)**
		6287	Adelanto Slr II LLC	8560050	Adder-A&G Payroll-CC1500	$ (35)
				8560070	Adder-Non-Prod-CC1500	$ (94)
				8560080	External-Workers Comp-CC1500	$ (3)
				8560510	PR Tax Overhead-CC1500	$ (47)
				8560560	Funded Benefits Overhead-CC1500	$ (95)
				8560610	Unfunded Service Costs OH-CC1500	$ (30)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 95
				8560710	Performce Incentive OH-CC1500	$ (106)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (34)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (20)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (21)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (392)**
		6290	Cedar Bluff Wind LLC	8260503	Timesheet: Exempt	$ (84)
				8560050	Adder-A&G Payroll-CC1500	$ (493)
				8560070	Adder-Non-Prod-CC1500	$ (1,325)
				8560080	External-Workers Comp-CC1500	$ (41)
				8560510	PR Tax Overhead-CC1500	$ (657)
				8560560	Funded Benefits Overhead-CC1500	$ (1,333)
				8560610	Unfunded Service Costs OH-CC1500	$ (415)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,331
				8560710	Performce Incentive OH-CC1500	$ (1,481)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (478)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (21)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (279)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (293)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,575)**
		6291	Brady Wind LLC	8260503	Timesheet: Exempt	$ (2,184)
				8560050	Adder-A&G Payroll-CC1500	$ (436)
				8560070	Adder-Non-Prod-CC1500	$ (1,168)
				8560080	External-Workers Comp-CC1500	$ (36)
				8560510	PR Tax Overhead-CC1500	$ (579)
				8560560	Funded Benefits Overhead-CC1500	$ (1,173)
				8560610	Unfunded Service Costs OH-CC1500	$ (365)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,172
				8560710	Performce Incentive OH-CC1500	$ (1,304)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (422)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (245)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (257)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,021)**
		6293	Blythe Solar 110 LLC	8560050	Adder-A&G Payroll-CC1500	$ (1,074)
				8560070	Adder-Non-Prod-CC1500	$ (2,951)
				8560080	External-Workers Comp-CC1500	$ (92)
				8560510	PR Tax Overhead-CC1500	$ (1,458)
				8560560	Funded Benefits Overhead-CC1500	$ (2,999)
				8560610	Unfunded Service Costs OH-CC1500	$ (934)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,996
				8560710	Performce Incentive OH-CC1500	$ (3,337)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,047)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (54)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (17)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (634)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (673)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (12,276)**
		6294	Blythe Solar II LLC	8260503	Timesheet: Exempt	$ (55)
				8560050	Adder-A&G Payroll-CC1500	$ (621)
				8560070	Adder-Non-Prod-CC1500	$ (1,691)
				8560080	External-Workers Comp-CC1500	$ (53)
				8560510	PR Tax Overhead-CC1500	$ (840)
				8560560	Funded Benefits Overhead-CC1500	$ (1,694)
				8560610	Unfunded Service Costs OH-CC1500	$ (527)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,692
				8560710	Performce Incentive OH-CC1500	$ (1,885)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (604)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (360)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (380)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,056)**
		6295	Javelina Wind Energy LLC	8260503	Timesheet: Exempt	$ (771)
				8560050	Adder-A&G Payroll-CC1500	$ (540)
				8560070	Adder-Non-Prod-CC1500	$ (1,460)
				8560080	External-Workers Comp-CC1500	$ (46)
				8560510	PR Tax Overhead-CC1500	$ (729)
				8560560	Funded Benefits Overhead-CC1500	$ (1,477)
				8560610	Unfunded Service Costs OH-CC1500	$ (460)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,475
				8560710	Performce Incentive OH-CC1500	$ (1,642)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (524)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (24)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (309)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (326)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,841)**
		6298	Ninnescah Wind Energy LLC	8260503	Timesheet: Exempt	$ (1,213)
				8560050	Adder-A&G Payroll-CC1500	$ (569)
				8560070	Adder-Non-Prod-CC1500	$ (1,527)
				8560080	External-Workers Comp-CC1500	$ (48)
				8560510	PR Tax Overhead-CC1500	$ (774)
				8560560	Funded Benefits Overhead-CC1500	$ (1,534)
				8560610	Unfunded Service Costs OH-CC1500	$ (478)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,532
				8560710	Performce Incentive OH-CC1500	$ (1,706)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (552)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (24)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (321)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (336)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,557)**
		6299	White Oak Solar LLC	8260501	Timesheet: Bargaining Variable	$ (121)

						Amount-USD
				8560050	Adder-A&G Payroll-CC1500	$ (391)
				8560070	Adder-Non-Prod-CC1500	$ (1,066)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (527)
				8560560	Funded Benefits Overhead-CC1500	$ (1,074)
				8560610	Unfunded Service Costs OH-CC1500	$ (334)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,072
				8560710	Performce Incentive OH-CC1500	$ (1,173)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (380)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (226)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (239)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,516)**
		6300	White Pine Solar LLC	8260502	Timesheet: Non-Exempt	$ (7,101)
				8560050	Adder-A&G Payroll-CC1500	$ (890)
				8560070	Adder-Non-Prod-CC1500	$ (2,540)
				8560080	External-Workers Comp-CC1500	$ (76)
				8560510	PR Tax Overhead-CC1500	$ (1,158)
				8560560	Funded Benefits Overhead-CC1500	$ (2,538)
				8560610	Unfunded Service Costs OH-CC1500	$ (790)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,515
				8560710	Performce Incentive OH-CC1500	$ (1,555)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (862)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (37)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (501)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (525)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (16,050)**
		6304	Osborn Wind Energy LLC	8260503	Timesheet: Exempt	$ (2,654)
				8560050	Adder-A&G Payroll-CC1500	$ (625)
				8560070	Adder-Non-Prod-CC1500	$ (1,716)
				8560080	External-Workers Comp-CC1500	$ (53)
				8560510	PR Tax Overhead-CC1500	$ (848)
				8560560	Funded Benefits Overhead-CC1500	$ (1,755)
				8560610	Unfunded Service Costs OH-CC1500	$ (546)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,752
				8560710	Performce Incentive OH-CC1500	$ (1,951)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (609)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (369)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (391)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,809)**
		6315	Rush Springs Wind Energy	8260503	Timesheet: Exempt	$ (1,420)
				8560050	Adder-A&G Payroll-CC1500	$ (684)
				8560070	Adder-Non-Prod-CC1500	$ (1,859)
				8560080	External-Workers Comp-CC1500	$ (57)
				8560510	PR Tax Overhead-CC1500	$ (921)
				8560560	Funded Benefits Overhead-CC1500	$ (1,886)
				8560610	Unfunded Service Costs OH-CC1500	$ (587)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,884
				8560710	Performce Incentive OH-CC1500	$ (2,097)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (665)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (396)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (418)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,150)**
		6316	DG Woodbury Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (0)**
		6317	Live Oak Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (257)
				8560070	Adder-Non-Prod-CC1500	$ (699)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (347)
				8560560	Funded Benefits Overhead-CC1500	$ (705)
				8560610	Unfunded Service Costs OH-CC1500	$ (219)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 704
				8560710	Performce Incentive OH-CC1500	$ (784)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (250)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (149)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (157)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,902)**
		6319	Chaves County Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (345)
				8560070	Adder-Non-Prod-CC1500	$ (938)
				8560080	External-Workers Comp-CC1500	$ (29)
				8560510	PR Tax Overhead-CC1500	$ (466)
				8560560	Funded Benefits Overhead-CC1500	$ (946)
				8560610	Unfunded Service Costs OH-CC1500	$ (294)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 944
				8560710	Performce Incentive OH-CC1500	$ (1,052)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (335)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (200)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (211)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,894)**
		6320	Roswell Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (345)
				8560070	Adder-Non-Prod-CC1500	$ (938)
				8560080	External-Workers Comp-CC1500	$ (29)
				8560510	PR Tax Overhead-CC1500	$ (466)
				8560560	Funded Benefits Overhead-CC1500	$ (946)
				8560610	Unfunded Service Costs OH-CC1500	$ (294)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 944
				8560710	Performce Incentive OH-CC1500	$ (1,052)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (335)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (200)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (211)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,894)**
		6321	River Bend Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (376)
				8560070	Adder-Non-Prod-CC1500	$ (1,025)
				8560080	External-Workers Comp-CC1500	$ (32)
				8560510	PR Tax Overhead-CC1500	$ (509)
				8560560	Funded Benefits Overhead-CC1500	$ (1,033)
				8560610	Unfunded Service Costs OH-CC1500	$ (322)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,032
				8560710	Performce Incentive OH-CC1500	$ (1,150)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (366)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (218)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (231)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,253)**
		6322	Marshall Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (307)
				8560070	Adder-Non-Prod-CC1500	$ (836)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (415)
				8560560	Funded Benefits Overhead-CC1500	$ (842)
				8560610	Unfunded Service Costs OH-CC1500	$ (262)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 841
				8560710	Performce Incentive OH-CC1500	$ (937)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (298)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (178)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (188)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,468)**
		6323	DG Willowbrook LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				Result		**$ (0)**
		6325	DG Cherry Hill LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (0)**
		6329	Javelina Wind Energy II	8560050	Adder-A&G Payroll-CC1500	$ (412)
				8560070	Adder-Non-Prod-CC1500	$ (1,116)
				8560080	External-Workers Comp-CC1500	$ (35)
				8560510	PR Tax Overhead-CC1500	$ (557)
				8560560	Funded Benefits Overhead-CC1500	$ (1,130)
				8560610	Unfunded Service Costs OH-CC1500	$ (352)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,129
				8560710	Performce Incentive OH-CC1500	$ (1,256)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (400)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (237)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (250)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,642)**
		6330	Brady Wind II LLC	8260503	Timesheet: Exempt	$ (1,675)
				8560050	Adder-A&G Payroll-CC1500	$ (407)
				8560070	Adder-Non-Prod-CC1500	$ (1,092)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (544)
				8560560	Funded Benefits Overhead-CC1500	$ (1,098)
				8560610	Unfunded Service Costs OH-CC1500	$ (342)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,096
				8560710	Performce Incentive OH-CC1500	$ (1,220)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (394)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (230)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (241)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,203)**
		6331	Kingman Wind Energy I LLC	8260503	Timesheet: Exempt	$ (127)
				8560050	Adder-A&G Payroll-CC1500	$ (247)
				8560070	Adder-Non-Prod-CC1500	$ (664)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (407)
				8560560	Funded Benefits Overhead-CC1500	$ (668)
				8560610	Unfunded Service Costs OH-CC1500	$ (208)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 667
				8560710	Performce Incentive OH-CC1500	$ (743)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (239)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (140)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (147)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,956)**
		6332	Green Mtn Storage LLC	8560050	Adder-A&G Payroll-CC1500	$ (50)
				8560070	Adder-Non-Prod-CC1500	$ (138)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (68)
				8560560	Funded Benefits Overhead-CC1500	$ (142)
				8560610	Unfunded Service Costs OH-CC1500	$ (44)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 142
				8560710	Performce Incentive OH-CC1500	$ (158)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (49)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (30)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (32)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (575)**
		6334	Oliver Wind III	8260503	Timesheet: Exempt	$ (965)
				8560050	Adder-A&G Payroll-CC1500	$ (261)
				8560070	Adder-Non-Prod-CC1500	$ (701)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (348)
				8560560	Funded Benefits Overhead-CC1500	$ (706)
				8560610	Unfunded Service Costs OH-CC1500	$ (220)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 705
				8560710	Performce Incentive OH-CC1500	$ (784)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (253)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (148)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (155)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,872)**
		6337	Pima Energy Storage Systm	8560050	Adder-A&G Payroll-CC1500	$ (48)
				8560070	Adder-Non-Prod-CC1500	$ (133)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (65)
				8560560	Funded Benefits Overhead-CC1500	$ (136)
				8560610	Unfunded Service Costs OH-CC1500	$ (42)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 136
				8560710	Performce Incentive OH-CC1500	$ (152)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (47)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (29)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (31)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (554)**
		6338	DG Colorado Solar LLC	8260503	Timesheet: Exempt	$ (2,076)
				8560050	Adder-A&G Payroll-CC1500	$ (128)
				8560070	Adder-Non-Prod-CC1500	$ (337)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (166)
				8560560	Funded Benefits Overhead-CC1500	$ (333)
				8560610	Unfunded Service Costs OH-CC1500	$ (104)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 333
				8560710	Performce Incentive OH-CC1500	$ (371)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (124)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (69)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (72)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,464)**
		6341	DG New York Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (2)**
		6342	Westside Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (99)
				8560070	Adder-Non-Prod-CC1500	$ (269)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (134)
				8560560	Funded Benefits Overhead-CC1500	$ (271)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 270
				8560710	Performce Incentive OH-CC1500	$ (301)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,115)**
		6343	Whitney Point Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (99)
				8560070	Adder-Non-Prod-CC1500	$ (269)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (133)
				8560560	Funded Benefits Overhead-CC1500	$ (271)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 270
				8560710	Performce Incentive OH-CC1500	$ (301)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (96)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,115)**
		6344	DG AMP Solar LLC	8260503	Timesheet: Exempt	$ (1,219)
				8560050	Adder-A&G Payroll-CC1500	$ (61)
				8560070	Adder-Non-Prod-CC1500	$ (181)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (77)
				8560560	Funded Benefits Overhead-CC1500	$ (196)
				8560610	Unfunded Service Costs OH-CC1500	$ (61)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 195
				8560710	Performce Incentive OH-CC1500	$ (218)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (60)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (42)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (46)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,977)**
		6345	Trinity Operating (USG)	8260503	Timesheet: Exempt	$ (10,696)
				8560050	Adder-A&G Payroll-CC1500	$ (581)
				8560070	Adder-Non-Prod-CC1500	$ (1,644)

						Amount-USD
				8560080	External-Workers Comp-CC1500	$ (50)
				8560510	PR Tax Overhead-CC1500	$ (761)
				8560560	Funded Benefits Overhead-CC1500	$ (1,718)
				8560610	Unfunded Service Costs OH-CC1500	$ (535)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,716
				8560710	Performce Incentive OH-CC1500	$ (1,911)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (570)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (36)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (364)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (391)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (17,554)**
		6346	Blue Summit Storage LLC	8260503	Timesheet: Exempt	$ (1,991)
				8560050	Adder-A&G Payroll-CC1500	$ (250)
				8560070	Adder-Non-Prod-CC1500	$ (712)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (346)
				8560560	Funded Benefits Overhead-CC1500	$ (749)
				8560610	Unfunded Service Costs OH-CC1500	$ (233)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 748
				8560710	Performce Incentive OH-CC1500	$ (833)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (245)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (159)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (172)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,986)**
		6348	XPLR Infrastructure Bluff	8560050	Adder-A&G Payroll-CC1500	$ (242)
				8560070	Adder-Non-Prod-CC1500	$ (654)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (327)
				8560560	Funded Benefits Overhead-CC1500	$ (661)
				8560610	Unfunded Service Costs OH-CC1500	$ (206)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 661
				8560710	Performce Incentive OH-CC1500	$ (735)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (235)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (139)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (146)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,719)**
		6350	Golden Hills North Wind	8260503	Timesheet: Exempt	$ (38,558)
				8560050	Adder-A&G Payroll-CC1500	$ (2,259)
				8560070	Adder-Non-Prod-CC1500	$ (6,261)
				8560080	External-Workers Comp-CC1500	$ (193)
				8560510	PR Tax Overhead-CC1500	$ (3,062)
				8560560	Funded Benefits Overhead-CC1500	$ (6,451)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,008)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,443
				8560710	Performce Incentive OH-CC1500	$ (7,177)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,205)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (123)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (39)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,359)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,450)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (64,705)**
		6353	Bluebell Solar LLC	8260503	Timesheet: Exempt	$ (1,750)
				8560050	Adder-A&G Payroll-CC1500	$ (242)
				8560070	Adder-Non-Prod-CC1500	$ (680)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (335)
				8560560	Funded Benefits Overhead-CC1500	$ (705)
				8560610	Unfunded Service Costs OH-CC1500	$ (219)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 704
				8560710	Performce Incentive OH-CC1500	$ (784)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (237)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (150)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (161)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,599)**
		6354	Stuttgart Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (399)
				8560070	Adder-Non-Prod-CC1500	$ (1,086)
				8560080	External-Workers Comp-CC1500	$ (34)
				8560510	PR Tax Overhead-CC1500	$ (540)
				8560560	Funded Benefits Overhead-CC1500	$ (1,094)
				8560610	Unfunded Service Costs OH-CC1500	$ (341)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,093
				8560710	Performce Incentive OH-CC1500	$ (1,217)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (388)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (211)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (244)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,505)**
		6355	Crowned Ridge Wind LLC	8260503	Timesheet: Exempt	$ (994)
				8560050	Adder-A&G Payroll-CC1500	$ (458)
				8560070	Adder-Non-Prod-CC1500	$ (1,246)
				8560080	External-Workers Comp-CC1500	$ (39)
				8560510	PR Tax Overhead-CC1500	$ (620)
				8560560	Funded Benefits Overhead-CC1500	$ (1,266)
				8560610	Unfunded Service Costs OH-CC1500	$ (394)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,264
				8560710	Performce Incentive OH-CC1500	$ (1,407)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (445)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (266)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (281)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,180)**
		6360	Cottonwood Wind LLC	8260503	Timesheet: Exempt	$ (1,502)
				8560050	Adder-A&G Payroll-CC1500	$ (296)
				8560070	Adder-Non-Prod-CC1500	$ (815)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (405)
				8560560	Funded Benefits Overhead-CC1500	$ (836)

						Amount-USD
				8560610	Unfunded Service Costs OH-CC1500	$ (260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 835
				8560710	Performce Incentive OH-CC1500	$ (929)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (288)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (176)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (187)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,905)**
		6361	Minco Wind IV LLC	8260503	Timesheet: Exempt	$ (1,988)
				8560050	Adder-A&G Payroll-CC1500	$ (419)
				8560070	Adder-Non-Prod-CC1500	$ (1,156)
				8560080	External-Workers Comp-CC1500	$ (36)
				8560510	PR Tax Overhead-CC1500	$ (565)
				8560560	Funded Benefits Overhead-CC1500	$ (1,186)
				8560610	Unfunded Service Costs OH-CC1500	$ (369)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,184
				8560710	Performce Incentive OH-CC1500	$ (1,318)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (409)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (250)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (265)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,807)**
		6362	Sonoran Solar Energy LLC	8260503	Timesheet: Exempt	$ (27,306)
				8560050	Adder-A&G Payroll-CC1500	$ (3,580)
				8560070	Adder-Non-Prod-CC1500	$ (9,732)
				8560080	External-Workers Comp-CC1500	$ (309)
				8560510	PR Tax Overhead-CC1500	$ (4,846)
				8560560	Funded Benefits Overhead-CC1500	$ (9,883)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,077)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,871
				8560710	Performce Incentive OH-CC1500	$ (10,997)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,480)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (169)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (50)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,074)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,190)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (67,828)**
		6363	Eight Point Wind LLC	8260503	Timesheet: Exempt	$ (2,394)
				8560050	Adder-A&G Payroll-CC1500	$ (334)
				8560070	Adder-Non-Prod-CC1500	$ (896)
				8560080	External-Workers Comp-CC1500	$ (29)
				8560510	PR Tax Overhead-CC1500	$ (456)
				8560560	Funded Benefits Overhead-CC1500	$ (899)
				8560610	Unfunded Service Costs OH-CC1500	$ (280)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 898
				8560710	Performce Incentive OH-CC1500	$ (1,000)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (324)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (188)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (197)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,117)**
		6365	Northern Divide Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (405)
				8560070	Adder-Non-Prod-CC1500	$ (1,094)
				8560080	External-Workers Comp-CC1500	$ (34)
				8560510	PR Tax Overhead-CC1500	$ (546)
				8560560	Funded Benefits Overhead-CC1500	$ (1,106)
				8560610	Unfunded Service Costs OH-CC1500	$ (344)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,105
				8560710	Performce Incentive OH-CC1500	$ (1,230)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (393)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (232)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (244)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,548)**
		6368	Kingman Wind Energy II LL	8560050	Adder-A&G Payroll-CC1500	$ (257)
				8560070	Adder-Non-Prod-CC1500	$ (691)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (387)
				8560560	Funded Benefits Overhead-CC1500	$ (696)
				8560610	Unfunded Service Costs OH-CC1500	$ (217)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 695
				8560710	Performce Incentive OH-CC1500	$ (774)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (249)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (146)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (153)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,910)**
		6371	USG Prop Haynesville	8260503	Timesheet: Exempt	$ (60)
				8560050	Adder-A&G Payroll-CC1500	$ (3)
				8560070	Adder-Non-Prod-CC1500	$ (9)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (4)
				8560560	Funded Benefits Overhead-CC1500	$ (10)
				8560610	Unfunded Service Costs OH-CC1500	$ (3)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10
				8560710	Performce Incentive OH-CC1500	$ (11)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2)
				Result		**$ (97)**
		6372	Emmons-Logan Wind LLC	8260503	Timesheet: Exempt	$ (4,224)
				8560050	Adder-A&G Payroll-CC1500	$ (693)
				8560070	Adder-Non-Prod-CC1500	$ (1,861)
				8560080	External-Workers Comp-CC1500	$ (59)
				8560510	PR Tax Overhead-CC1500	$ (912)
				8560560	Funded Benefits Overhead-CC1500	$ (1,873)
				8560610	Unfunded Service Costs OH-CC1500	$ (583)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,870
				8560710	Performce Incentive OH-CC1500	$ (2,082)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (672)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (30)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (392)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (411)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (11,929)**
		6373	East Hampton Energy Stg	8260503	Timesheet: Exempt	$ (104,852)
				8260506	Timesheet: Non-Exempt OT	$ (90)
				8560050	Adder-A&G Payroll-CC1500	$ (6,412)
				8560070	Adder-Non-Prod-CC1500	$ (16,993)
				8560080	External-Workers Comp-CC1500	$ (532)
				8560510	PR Tax Overhead-CC1500	$ (8,657)
				8560560	Funded Benefits Overhead-CC1500	$ (16,908)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,264)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16,887
				8560710	Performce Incentive OH-CC1500	$ (18,813)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,201)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (243)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (64)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,526)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,673)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (13)
				Result		**$ (175,354)**
		6374	Montauk Energy Storage	8260503	Timesheet: Exempt	$ (12,436)
				8560050	Adder-A&G Payroll-CC1500	$ (729)
				8560070	Adder-Non-Prod-CC1500	$ (2,012)
				8560080	External-Workers Comp-CC1500	$ (66)
				8560510	PR Tax Overhead-CC1500	$ (1,008)
				8560560	Funded Benefits Overhead-CC1500	$ (2,066)
				8560610	Unfunded Service Costs OH-CC1500	$ (643)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,063
				8560710	Performce Incentive OH-CC1500	$ (2,299)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (711)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (38)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (435)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (463)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (20,856)**
		6376	Dodge County Wind	8260503	Timesheet: Exempt	$ (32,251)
				8560050	Adder-A&G Payroll-CC1500	$ (2,014)
				8560070	Adder-Non-Prod-CC1500	$ (5,291)
				8560080	External-Workers Comp-CC1500	$ (191)
				8560510	PR Tax Overhead-CC1500	$ (3,173)
				8560560	Funded Benefits Overhead-CC1500	$ (5,233)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,629)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,226
				8560710	Performce Incentive OH-CC1500	$ (5,823)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,944)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (70)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (18)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,088)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,128)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (54,629)**
		6381	Point Beach Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (492)
				8560070	Adder-Non-Prod-CC1500	$ (1,339)
				8560080	External-Workers Comp-CC1500	$ (42)
				8560510	PR Tax Overhead-CC1500	$ (666)
				8560560	Funded Benefits Overhead-CC1500	$ (1,353)
				8560610	Unfunded Service Costs OH-CC1500	$ (421)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,351
				8560710	Performce Incentive OH-CC1500	$ (1,505)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (478)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (285)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (301)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,564)**
		6383	Coolidge Solar I LLC	8560050	Adder-A&G Payroll-CC1500	$ (98)
				8560070	Adder-Non-Prod-CC1500	$ (266)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (132)
				8560560	Funded Benefits Overhead-CC1500	$ (268)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 268
				8560710	Performce Incentive OH-CC1500	$ (299)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (95)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,105)**
		6384	Wildcat Ranch Wind Proj	8560050	Adder-A&G Payroll-CC1500	$ (305)
				8560070	Adder-Non-Prod-CC1500	$ (826)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (412)
				8560560	Funded Benefits Overhead-CC1500	$ (835)
				8560610	Unfunded Service Costs OH-CC1500	$ (260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 834
				8560710	Performce Incentive OH-CC1500	$ (928)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (297)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (175)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (184)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,433)**
		6387	Farmington Solar LLC	8260503	Timesheet: Exempt	$ (1,595)
				8560050	Adder-A&G Payroll-CC1500	$ (478)
				8560070	Adder-Non-Prod-CC1500	$ (1,298)
				8560080	External-Workers Comp-CC1500	$ (40)
				8560510	PR Tax Overhead-CC1500	$ (640)
				8560560	Funded Benefits Overhead-CC1500	$ (1,310)
				8560610	Unfunded Service Costs OH-CC1500	$ (408)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,309
				8560710	Performce Incentive OH-CC1500	$ (1,458)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (465)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (276)

						Amount-USD
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (291)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,981)**
		6388	Quinebaug Solar LLC	8260503	Timesheet: Exempt	$ (984)
				8560050	Adder-A&G Payroll-CC1500	$ (308)
				8560070	Adder-Non-Prod-CC1500	$ (834)
				8560080	External-Workers Comp-CC1500	$ (27)
				8560510	PR Tax Overhead-CC1500	$ (435)
				8560560	Funded Benefits Overhead-CC1500	$ (839)
				8560610	Unfunded Service Costs OH-CC1500	$ (261)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 838
				8560710	Performce Incentive OH-CC1500	$ (934)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (300)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (177)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (186)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,466)**
		6390	Nutmeg Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (98)
				8560070	Adder-Non-Prod-CC1500	$ (266)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (132)
				8560560	Funded Benefits Overhead-CC1500	$ (268)
				8560610	Unfunded Service Costs OH-CC1500	$ (84)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 268
				8560710	Performce Incentive OH-CC1500	$ (299)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (95)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (57)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,103)**
		6392	Borderlands Wind LLC	8260503	Timesheet: Exempt	$ (1,562)
				8560050	Adder-A&G Payroll-CC1500	$ (298)
				8560070	Adder-Non-Prod-CC1500	$ (800)
				8560080	External-Workers Comp-CC1500	$ (24)
				8560510	PR Tax Overhead-CC1500	$ (394)
				8560560	Funded Benefits Overhead-CC1500	$ (803)
				8560610	Unfunded Service Costs OH-CC1500	$ (250)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 802
				8560710	Performce Incentive OH-CC1500	$ (893)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (289)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (168)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (176)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,872)**
		6393	Heartland Divide Wd Proj	8260503	Timesheet: Exempt	$ (710)
				8560050	Adder-A&G Payroll-CC1500	$ (256)
				8560070	Adder-Non-Prod-CC1500	$ (688)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (340)
				8560560	Funded Benefits Overhead-CC1500	$ (693)
				8560610	Unfunded Service Costs OH-CC1500	$ (216)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 692
				8560710	Performce Incentive OH-CC1500	$ (771)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (248)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (145)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (152)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,563)**
		6398	Sanford Airport Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (248)
				8560070	Adder-Non-Prod-CC1500	$ (674)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (335)
				8560560	Funded Benefits Overhead-CC1500	$ (681)
				8560610	Unfunded Service Costs OH-CC1500	$ (212)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 680
				8560710	Performce Incentive OH-CC1500	$ (758)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (241)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (144)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (152)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,801)**
		6400	Horse Hollow Wind III LLC	8560050	Adder-A&G Payroll-CC1500	$ (494)
				8560070	Adder-Non-Prod-CC1500	$ (1,336)
				8560080	External-Workers Comp-CC1500	$ (42)
				8560510	PR Tax Overhead-CC1500	$ (667)
				8560560	Funded Benefits Overhead-CC1500	$ (1,350)
				8560610	Unfunded Service Costs OH-CC1500	$ (420)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,348
				8560710	Performce Incentive OH-CC1500	$ (1,501)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (480)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (283)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (298)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,551)**
		6401	Post Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (181)
				8560070	Adder-Non-Prod-CC1500	$ (490)
				8560080	External-Workers Comp-CC1500	$ (15)
				8560510	PR Tax Overhead-CC1500	$ (245)
				8560560	Funded Benefits Overhead-CC1500	$ (495)
				8560610	Unfunded Service Costs OH-CC1500	$ (154)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 495
				8560710	Performce Incentive OH-CC1500	$ (551)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (176)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (104)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (109)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,036)**
		6402	Lorenzo Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (165)
				8560070	Adder-Non-Prod-CC1500	$ (446)

						Amount-USD
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (223)
				8560560	Funded Benefits Overhead-CC1500	$ (451)
				8560610	Unfunded Service Costs OH-CC1500	$ (141)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 451
				8560710	Performce Incentive OH-CC1500	$ (502)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (160)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (95)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (100)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,856)**
		6404	Callahan Wind Divide LLC	8260503	Timesheet: Exempt	$ (5,854)
				8560050	Adder-A&G Payroll-CC1500	$ (595)
				8560070	Adder-Non-Prod-CC1500	$ (1,582)
				8560080	External-Workers Comp-CC1500	$ (56)
				8560510	PR Tax Overhead-CC1500	$ (867)
				8560560	Funded Benefits Overhead-CC1500	$ (1,578)
				8560610	Unfunded Service Costs OH-CC1500	$ (491)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,576
				8560710	Performce Incentive OH-CC1500	$ (1,755)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (576)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (329)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (343)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (12,482)**
		6405	Horse Hollow Wind I LLC	8260503	Timesheet: Exempt	$ (6,186)
				8560050	Adder-A&G Payroll-CC1500	$ (798)
				8560070	Adder-Non-Prod-CC1500	$ (2,130)
				8560080	External-Workers Comp-CC1500	$ (73)
				8560510	PR Tax Overhead-CC1500	$ (1,141)
				8560560	Funded Benefits Overhead-CC1500	$ (2,132)
				8560610	Unfunded Service Costs OH-CC1500	$ (664)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,130
				8560710	Performce Incentive OH-CC1500	$ (2,371)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (773)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (445)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (466)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (15,092)**
		6406	Horse Hollow Wind II LLC	8560050	Adder-A&G Payroll-CC1500	$ (371)
				8560070	Adder-Non-Prod-CC1500	$ (1,003)
				8560080	External-Workers Comp-CC1500	$ (31)
				8560510	PR Tax Overhead-CC1500	$ (501)
				8560560	Funded Benefits Overhead-CC1500	$ (1,014)
				8560610	Unfunded Service Costs OH-CC1500	$ (316)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,013
				8560710	Performce Incentive OH-CC1500	$ (1,129)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (360)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (213)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (224)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,171)**
		6407	Horse Hollow Wind IV LLC	8560050	Adder-A&G Payroll-CC1500	$ (234)
				8560070	Adder-Non-Prod-CC1500	$ (633)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (316)
				8560560	Funded Benefits Overhead-CC1500	$ (640)
				8560610	Unfunded Service Costs OH-CC1500	$ (199)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 639
				8560710	Performce Incentive OH-CC1500	$ (712)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (227)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (134)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (141)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,633)**
		6408	Cap Ridge Wind II LLC	8260503	Timesheet: Exempt	$ (1,775)
				8560050	Adder-A&G Payroll-CC1500	$ (407)
				8560070	Adder-Non-Prod-CC1500	$ (1,091)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (545)
				8560560	Funded Benefits Overhead-CC1500	$ (1,097)
				8560610	Unfunded Service Costs OH-CC1500	$ (342)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,096
				8560710	Performce Incentive OH-CC1500	$ (1,221)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (394)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (229)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (241)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,302)**
		6410	Pinal Central Energy Ctr	8560050	Adder-A&G Payroll-CC1500	$ (145)
				8560070	Adder-Non-Prod-CC1500	$ (397)
				8560080	External-Workers Comp-CC1500	$ (12)
				8560510	PR Tax Overhead-CC1500	$ (196)
				8560560	Funded Benefits Overhead-CC1500	$ (402)
				8560610	Unfunded Service Costs OH-CC1500	$ (125)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 401
				8560710	Performce Incentive OH-CC1500	$ (447)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (141)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (85)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (90)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,649)**
		6417	Cap Ridge Wind I LLC	8260503	Timesheet: Exempt	$ (3,337)
				8560050	Adder-A&G Payroll-CC1500	$ (676)
				8560070	Adder-Non-Prod-CC1500	$ (1,812)
				8560080	External-Workers Comp-CC1500	$ (60)
				8560510	PR Tax Overhead-CC1500	$ (871)
				8560560	Funded Benefits Overhead-CC1500	$ (1,820)
				8560610	Unfunded Service Costs OH-CC1500	$ (567)

						Amount-USD
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,818
				8560710	Performce Incentive OH-CC1500	$ (2,024)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (655)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (28)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (381)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (399)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (10,820)**
		6418	Cap Ridge Wind III LLC	8260503	Timesheet: Exempt	$ (2,783)
				8560050	Adder-A&G Payroll-CC1500	$ (577)
				8560070	Adder-Non-Prod-CC1500	$ (1,547)
				8560080	External-Workers Comp-CC1500	$ (47)
				8560510	PR Tax Overhead-CC1500	$ (766)
				8560560	Funded Benefits Overhead-CC1500	$ (1,555)
				8560610	Unfunded Service Costs OH-CC1500	$ (484)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,553
				8560710	Performce Incentive OH-CC1500	$ (1,728)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (559)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (24)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (325)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (341)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,192)**
		6419	Cap Ridge Wind IV LLC	8260503	Timesheet: Exempt	$ (1,775)
				8560050	Adder-A&G Payroll-CC1500	$ (356)
				8560070	Adder-Non-Prod-CC1500	$ (953)
				8560080	External-Workers Comp-CC1500	$ (29)
				8560510	PR Tax Overhead-CC1500	$ (472)
				8560560	Funded Benefits Overhead-CC1500	$ (957)
				8560610	Unfunded Service Costs OH-CC1500	$ (298)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 956
				8560710	Performce Incentive OH-CC1500	$ (1,064)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (345)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (200)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (210)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,723)**
		6420	DG Camden LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (1)**
		6421	DG Minnesota CSG 1 LLC	8560050	Adder-A&G Payroll-CC1500	$ (1)
				8560070	Adder-Non-Prod-CC1500	$ (4)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (2)
				8560560	Funded Benefits Overhead-CC1500	$ (4)
				8560610	Unfunded Service Costs OH-CC1500	$ (1)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4
				8560710	Performce Incentive OH-CC1500	$ (4)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1)
				Result		**$ (16)**
		6423	DG Minnesota CSG LLC	8260503	Timesheet: Exempt	$ (234)
				8560050	Adder-A&G Payroll-CC1500	$ (11)
				8560070	Adder-Non-Prod-CC1500	$ (29)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (17)
				8560560	Funded Benefits Overhead-CC1500	$ (29)
				8560610	Unfunded Service Costs OH-CC1500	$ (9)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 29
				8560710	Performce Incentive OH-CC1500	$ (32)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (11)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6)
				Result		**$ (359)**
		6424	DG New Jersey Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (3)**
		6426	Sholes Wind LLC	8260503	Timesheet: Exempt	$ (42)
				8560050	Adder-A&G Payroll-CC1500	$ (326)
				8560070	Adder-Non-Prod-CC1500	$ (883)
				8560080	External-Workers Comp-CC1500	$ (28)
				8560510	PR Tax Overhead-CC1500	$ (441)
				8560560	Funded Benefits Overhead-CC1500	$ (893)
				8560610	Unfunded Service Costs OH-CC1500	$ (278)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 892
				8560710	Performce Incentive OH-CC1500	$ (993)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (317)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (187)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (197)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,714)**
		6428	Pratt Wind LLC	8260503	Timesheet: Exempt	$ (11,104)
				8260507	Timesheet: Exempt OT	$ (2,303)

						Amount-USD
				8560050	Adder-A&G Payroll-CC1500	$ (1,352)
				8560070	Adder-Non-Prod-CC1500	$ (3,729)
				8560080	External-Workers Comp-CC1500	$ (101)
				8560510	PR Tax Overhead-CC1500	$ (1,757)
				8560560	Funded Benefits Overhead-CC1500	$ (3,422)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,065)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,417
				8560710	Performce Incentive OH-CC1500	$ (3,807)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,315)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (65)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (785)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (830)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (28,240)**
		6429	Chicot Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (501)
				8560070	Adder-Non-Prod-CC1500	$ (1,364)
				8560080	External-Workers Comp-CC1500	$ (43)
				8560510	PR Tax Overhead-CC1500	$ (678)
				8560560	Funded Benefits Overhead-CC1500	$ (1,378)
				8560610	Unfunded Service Costs OH-CC1500	$ (429)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,377
				8560710	Performce Incentive OH-CC1500	$ (1,534)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (487)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (24)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (291)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (307)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,667)**
		6430	Titan Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (246)
				8560070	Adder-Non-Prod-CC1500	$ (670)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (333)
				8560560	Funded Benefits Overhead-CC1500	$ (675)
				8560610	Unfunded Service Costs OH-CC1500	$ (210)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 674
				8560710	Performce Incentive OH-CC1500	$ (751)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (239)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (143)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (151)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,780)**
		6431	Cap Ridge Interconnection	8260503	Timesheet: Exempt	$ (4,874)
				8560050	Adder-A&G Payroll-CC1500	$ (301)
				8560070	Adder-Non-Prod-CC1500	$ (792)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (372)
				8560560	Funded Benefits Overhead-CC1500	$ (783)
				8560610	Unfunded Service Costs OH-CC1500	$ (244)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 782
				8560710	Performce Incentive OH-CC1500	$ (871)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (291)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (163)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (169)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,113)**
		6432	Shaw Creek Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (374)
				8560070	Adder-Non-Prod-CC1500	$ (1,019)
				8560080	External-Workers Comp-CC1500	$ (32)
				8560510	PR Tax Overhead-CC1500	$ (506)
				8560560	Funded Benefits Overhead-CC1500	$ (1,030)
				8560610	Unfunded Service Costs OH-CC1500	$ (321)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,029
				8560710	Performce Incentive OH-CC1500	$ (1,146)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (364)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (217)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (229)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,234)**
		6434	Casa Mesa Wind LLC	8260503	Timesheet: Exempt	$ (164)
				8560050	Adder-A&G Payroll-CC1500	$ (190)
				8560070	Adder-Non-Prod-CC1500	$ (519)
				8560080	External-Workers Comp-CC1500	$ (16)
				8560510	PR Tax Overhead-CC1500	$ (262)
				8560560	Funded Benefits Overhead-CC1500	$ (528)
				8560610	Unfunded Service Costs OH-CC1500	$ (164)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 527
				8560710	Performce Incentive OH-CC1500	$ (587)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (185)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (111)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (117)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,328)**
		6435	Armadillo Flats Wind Proj	8260503	Timesheet: Exempt	$ (1,272)
				8560050	Adder-A&G Payroll-CC1500	$ (685)
				8560070	Adder-Non-Prod-CC1500	$ (1,837)
				8560080	External-Workers Comp-CC1500	$ (58)
				8560510	PR Tax Overhead-CC1500	$ (936)
				8560560	Funded Benefits Overhead-CC1500	$ (1,845)
				8560610	Unfunded Service Costs OH-CC1500	$ (574)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,842
				8560710	Performce Incentive OH-CC1500	$ (2,051)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (664)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (386)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (404)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,908)**
		6436	Blythe Solar IV LLC	8260503	Timesheet: Exempt	$ (20,919)
				8560050	Adder-A&G Payroll-CC1500	$ (2,037)
				8560070	Adder-Non-Prod-CC1500	$ (5,569)
				8560080	External-Workers Comp-CC1500	$ (172)
				8560510	PR Tax Overhead-CC1500	$ (2,687)

						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (5,664)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,763)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,657
				8560710	Performce Incentive OH-CC1500	$ (6,302)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,982)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (100)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (30)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,192)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,263)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (44,027)**
		6437	Wilmot Energy Center LLC	8260503	Timesheet: Exempt	$ (3,520)
				8560050	Adder-A&G Payroll-CC1500	$ (853)
				8560070	Adder-Non-Prod-CC1500	$ (2,309)
				8560080	External-Workers Comp-CC1500	$ (76)
				8560510	PR Tax Overhead-CC1500	$ (1,217)
				8560560	Funded Benefits Overhead-CC1500	$ (2,328)
				8560610	Unfunded Service Costs OH-CC1500	$ (725)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,325
				8560710	Performce Incentive OH-CC1500	$ (2,590)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (829)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (39)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (489)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (515)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (13,179)**
		6440	Quitman Solar, LLC	8560050	Adder-A&G Payroll-CC1500	$ (751)
				8560070	Adder-Non-Prod-CC1500	$ (2,045)
				8560080	External-Workers Comp-CC1500	$ (64)
				8560510	PR Tax Overhead-CC1500	$ (1,016)
				8560560	Funded Benefits Overhead-CC1500	$ (2,066)
				8560610	Unfunded Service Costs OH-CC1500	$ (643)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,063
				8560710	Performce Incentive OH-CC1500	$ (2,298)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (730)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (36)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (436)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (460)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,493)**
		6443	DG SW Solar Portfolio 201	8260503	Timesheet: Exempt	$ (27,876)
				8560050	Adder-A&G Payroll-CC1500	$ (1,713)
				8560070	Adder-Non-Prod-CC1500	$ (4,515)
				8560080	External-Workers Comp-CC1500	$ (156)
				8560510	PR Tax Overhead-CC1500	$ (2,574)
				8560560	Funded Benefits Overhead-CC1500	$ (4,477)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,394)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,471
				8560710	Performce Incentive OH-CC1500	$ (4,981)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,655)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (62)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (16)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (932)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (967)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (46,849)**
		6444	Blythe Solar III LLC	8260503	Timesheet: Exempt	$ (10,288)
				8260507	Timesheet: Exempt OT	$ (7,240)
				8560050	Adder-A&G Payroll-CC1500	$ (2,193)
				8560070	Adder-Non-Prod-CC1500	$ (6,056)
				8560080	External-Workers Comp-CC1500	$ (147)
				8560510	PR Tax Overhead-CC1500	$ (2,877)
				8560560	Funded Benefits Overhead-CC1500	$ (4,913)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,530)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,907
				8560710	Performce Incentive OH-CC1500	$ (5,466)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,127)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (95)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,242)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,304)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (40,602)**
		6445	Pegasus Wind LLC	8260503	Timesheet: Exempt	$ (902)
				8560050	Adder-A&G Payroll-CC1500	$ (324)
				8560070	Adder-Non-Prod-CC1500	$ (872)
				8560080	External-Workers Comp-CC1500	$ (27)
				8560510	PR Tax Overhead-CC1500	$ (437)
				8560560	Funded Benefits Overhead-CC1500	$ (879)
				8560610	Unfunded Service Costs OH-CC1500	$ (274)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 878
				8560710	Performce Incentive OH-CC1500	$ (978)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (314)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (184)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (194)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,525)**
		6446	Torrecillas Wind Energy	8560050	Adder-A&G Payroll-CC1500	$ (830)
				8560070	Adder-Non-Prod-CC1500	$ (2,229)
				8560080	External-Workers Comp-CC1500	$ (72)
				8560510	PR Tax Overhead-CC1500	$ (1,173)
				8560560	Funded Benefits Overhead-CC1500	$ (2,240)
				8560610	Unfunded Service Costs OH-CC1500	$ (698)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,238
				8560710	Performce Incentive OH-CC1500	$ (2,491)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (805)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (35)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (469)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (491)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (9,307)**
		6447	DG Northeast Solar, LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (1)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (5)**
		6448	DG Northeast Solar II	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (2)**
		6449	Dougherty County Solar	8260501	Timesheet: Bargaining Variable	$ (145)
				8560050	Adder-A&G Payroll-CC1500	$ (609)
				8560070	Adder-Non-Prod-CC1500	$ (1,660)
				8560080	External-Workers Comp-CC1500	$ (52)
				8560510	PR Tax Overhead-CC1500	$ (822)
				8560560	Funded Benefits Overhead-CC1500	$ (1,677)
				8560610	Unfunded Service Costs OH-CC1500	$ (522)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,675
				8560710	Performce Incentive OH-CC1500	$ (1,840)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (592)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (353)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (373)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,009)**
		6450	Blue Summit II Wind, LLC	8560050	Adder-A&G Payroll-CC1500	$ (201)
				8560070	Adder-Non-Prod-CC1500	$ (544)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (272)
				8560560	Funded Benefits Overhead-CC1500	$ (550)
				8560610	Unfunded Service Costs OH-CC1500	$ (171)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 549
				8560710	Performce Incentive OH-CC1500	$ (611)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (195)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (115)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (121)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,261)**
		6451	DG LF Solar, LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (2)**
		6452	New Mexico Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (414)
				8560070	Adder-Non-Prod-CC1500	$ (1,121)
				8560080	External-Workers Comp-CC1500	$ (35)
				8560510	PR Tax Overhead-CC1500	$ (560)
				8560560	Funded Benefits Overhead-CC1500	$ (1,133)
				8560610	Unfunded Service Costs OH-CC1500	$ (353)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,132
				8560710	Performce Incentive OH-CC1500	$ (1,260)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (402)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (238)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (250)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,660)**
		6453	Elk City Renewables II	8560050	Adder-A&G Payroll-CC1500	$ (248)
				8560070	Adder-Non-Prod-CC1500	$ (666)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (330)
				8560560	Funded Benefits Overhead-CC1500	$ (670)
				8560610	Unfunded Service Costs OH-CC1500	$ (209)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 669
				8560710	Performce Incentive OH-CC1500	$ (744)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (240)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (140)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (147)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,759)**
		6454	Route 66 Solar Energy Ctr	8260503	Timesheet: Exempt	$ (913)
				8560050	Adder-A&G Payroll-CC1500	$ (300)
				8560070	Adder-Non-Prod-CC1500	$ (811)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (399)
				8560560	Funded Benefits Overhead-CC1500	$ (816)
				8560610	Unfunded Service Costs OH-CC1500	$ (254)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 815
				8560710	Performce Incentive OH-CC1500	$ (908)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (291)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (172)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (181)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,272)**
		6456	DG Amaze New Jersey LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (1)**
		6457	Soldier Creek Wind LLC	8260503	Timesheet: Exempt	$ (84)
				8560050	Adder-A&G Payroll-CC1500	$ (741)
				8560070	Adder-Non-Prod-CC1500	$ (1,993)
				8560080	External-Workers Comp-CC1500	$ (61)
				8560510	PR Tax Overhead-CC1500	$ (989)
				8560560	Funded Benefits Overhead-CC1500	$ (2,006)
				8560610	Unfunded Service Costs OH-CC1500	$ (624)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,003
				8560710	Performce Incentive OH-CC1500	$ (2,230)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (719)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (420)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (441)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,346)**
		6458	Blue Summit III Wind LLC	8260503	Timesheet: Exempt	$ (39,436)
				8260507	Timesheet: Exempt OT	$ (3,480)
				8560050	Adder-A&G Payroll-CC1500	$ (3,026)
				8560070	Adder-Non-Prod-CC1500	$ (8,060)
				8560080	External-Workers Comp-CC1500	$ (251)
				8560510	PR Tax Overhead-CC1500	$ (4,309)
				8560560	Funded Benefits Overhead-CC1500	$ (7,439)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,316)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,430
				8560710	Performce Incentive OH-CC1500	$ (8,277)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,924)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (110)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (28)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,650)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,714)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (75,596)**
		6459	Bluebell Solar II LLC	8260503	Timesheet: Exempt	$ (1,086)
				8560050	Adder-A&G Payroll-CC1500	$ (646)
				8560070	Adder-Non-Prod-CC1500	$ (1,772)
				8560080	External-Workers Comp-CC1500	$ (55)
				8560510	PR Tax Overhead-CC1500	$ (878)
				8560560	Funded Benefits Overhead-CC1500	$ (1,802)
				8560610	Unfunded Service Costs OH-CC1500	$ (561)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,799
				8560710	Performce Incentive OH-CC1500	$ (2,005)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (629)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (380)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (403)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,462)**
		6461	Gopher Energy Storage LLC	8260503	Timesheet: Exempt	$ (4,874)
				8560050	Adder-A&G Payroll-CC1500	$ (370)
				8560070	Adder-Non-Prod-CC1500	$ (983)
				8560080	External-Workers Comp-CC1500	$ (28)
				8560510	PR Tax Overhead-CC1500	$ (466)
				8560560	Funded Benefits Overhead-CC1500	$ (980)
				8560610	Unfunded Service Costs OH-CC1500	$ (305)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 979
				8560710	Performce Incentive OH-CC1500	$ (1,090)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (358)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (204)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (213)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,912)**
		6463	Eagle Crest Energy Co	8260503	Timesheet: Exempt	$ (9,986)
				8560050	Adder-A&G Payroll-CC1500	$ (519)
				8560070	Adder-Non-Prod-CC1500	$ (1,507)
				8560080	External-Workers Comp-CC1500	$ (46)
				8560510	PR Tax Overhead-CC1500	$ (695)
				8560560	Funded Benefits Overhead-CC1500	$ (1,604)
				8560610	Unfunded Service Costs OH-CC1500	$ (499)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,602
				8560710	Performce Incentive OH-CC1500	$ (1,785)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (512)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (37)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (341)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (372)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (16,316)**
		6464	Dodge Flat Solar LLC	8260503	Timesheet: Exempt	$ (23,984)
				8560050	Adder-A&G Payroll-CC1500	$ (2,615)
				8560070	Adder-Non-Prod-CC1500	$ (7,115)
				8560080	External-Workers Comp-CC1500	$ (225)
				8560510	PR Tax Overhead-CC1500	$ (3,556)
				8560560	Funded Benefits Overhead-CC1500	$ (7,214)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,246)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,205
				8560710	Performce Incentive OH-CC1500	$ (8,027)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,542)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (124)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (37)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,517)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,602)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (53,604)**
		6465	Rush Springs Energy Stg	8560050	Adder-A&G Payroll-CC1500	$ (46)
				8560070	Adder-Non-Prod-CC1500	$ (128)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (63)
				8560560	Funded Benefits Overhead-CC1500	$ (131)
				8560610	Unfunded Service Costs OH-CC1500	$ (41)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 131
				8560710	Performce Incentive OH-CC1500	$ (146)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (45)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (28)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (30)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (533)**
		6466	East Point Energy Center	8260503	Timesheet: Exempt	$ (11,635)
				8560050	Adder-A&G Payroll-CC1500	$ (1,011)
				8560070	Adder-Non-Prod-CC1500	$ (2,680)
				8560080	External-Workers Comp-CC1500	$ (94)
				8560510	PR Tax Overhead-CC1500	$ (1,519)
				8560560	Funded Benefits Overhead-CC1500	$ (2,671)
				8560610	Unfunded Service Costs OH-CC1500	$ (831)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,667
				8560710	Performce Incentive OH-CC1500	$ (2,972)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (977)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (39)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (557)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (580)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (22,910)**
		6467	Bronco Plains Wind	8260503	Timesheet: Exempt	$ (42)
				8560050	Adder-A&G Payroll-CC1500	$ (608)
				8560070	Adder-Non-Prod-CC1500	$ (1,646)
				8560080	External-Workers Comp-CC1500	$ (51)
				8560510	PR Tax Overhead-CC1500	$ (822)
				8560560	Funded Benefits Overhead-CC1500	$ (1,664)
				8560610	Unfunded Service Costs OH-CC1500	$ (518)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,662
				8560710	Performce Incentive OH-CC1500	$ (1,850)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (591)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (28)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (349)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (367)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,883)**
		6468	Fish Springs Ranch Solar	8260503	Timesheet: Exempt	$ (13,622)
				8560050	Adder-A&G Payroll-CC1500	$ (1,411)
				8560070	Adder-Non-Prod-CC1500	$ (3,826)
				8560080	External-Workers Comp-CC1500	$ (118)
				8560510	PR Tax Overhead-CC1500	$ (1,923)
				8560560	Funded Benefits Overhead-CC1500	$ (3,870)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,205)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,865
				8560710	Performce Incentive OH-CC1500	$ (4,306)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,371)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (65)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (813)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (857)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (29,543)**
		6471	High River Energy Center	8260503	Timesheet: Exempt	$ (6,997)
				8560050	Adder-A&G Payroll-CC1500	$ (977)
				8560070	Adder-Non-Prod-CC1500	$ (2,584)
				8560080	External-Workers Comp-CC1500	$ (87)
				8560510	PR Tax Overhead-CC1500	$ (1,422)
				8560560	Funded Benefits Overhead-CC1500	$ (2,569)
				8560610	Unfunded Service Costs OH-CC1500	$ (800)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,566
				8560710	Performce Incentive OH-CC1500	$ (2,859)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (945)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (36)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (535)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (557)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (17,814)**
		6472	King Mountain Upton Wind	8260503	Timesheet: Exempt	$ (7,591)
				8260507	Timesheet: Exempt OT	$ (1,160)
				8560050	Adder-A&G Payroll-CC1500	$ (1,104)
				8560070	Adder-Non-Prod-CC1500	$ (2,972)
				8560080	External-Workers Comp-CC1500	$ (101)
				8560510	PR Tax Overhead-CC1500	$ (1,373)
				8560560	Funded Benefits Overhead-CC1500	$ (2,789)
				8560610	Unfunded Service Costs OH-CC1500	$ (868)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,785
				8560710	Performce Incentive OH-CC1500	$ (3,103)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,069)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (45)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (616)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (644)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (20,665)**
		6473	Woodward Mountain Wind	8260503	Timesheet: Exempt	$ (1,398)
				8560050	Adder-A&G Payroll-CC1500	$ (433)
				8560070	Adder-Non-Prod-CC1500	$ (1,165)
				8560080	External-Workers Comp-CC1500	$ (36)
				8560510	PR Tax Overhead-CC1500	$ (581)
				8560560	Funded Benefits Overhead-CC1500	$ (1,173)
				8560610	Unfunded Service Costs OH-CC1500	$ (365)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,171
				8560710	Performce Incentive OH-CC1500	$ (1,305)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (420)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (245)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (258)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,232)**
		6474	Indian Mesa Wind LLC	8260503	Timesheet: Exempt	$ (42)
				8560050	Adder-A&G Payroll-CC1500	$ (186)
				8560070	Adder-Non-Prod-CC1500	$ (504)
				8560080	External-Workers Comp-CC1500	$ (16)
				8560510	PR Tax Overhead-CC1500	$ (252)
				8560560	Funded Benefits Overhead-CC1500	$ (510)
				8560610	Unfunded Service Costs OH-CC1500	$ (159)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 509
				8560710	Performce Incentive OH-CC1500	$ (567)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (181)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (107)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (112)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,138)**
		6477	Langdon Renewables LLC	8260503	Timesheet: Exempt	$ (1,105)
				8560050	Adder-A&G Payroll-CC1500	$ (310)
				8560070	Adder-Non-Prod-CC1500	$ (833)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (414)
				8560560	Funded Benefits Overhead-CC1500	$ (839)
				8560610	Unfunded Service Costs OH-CC1500	$ (261)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 838
				8560710	Performce Incentive OH-CC1500	$ (933)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (301)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (176)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (184)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,560)**
		6478	Grazing Yak Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (166)
				8560070	Adder-Non-Prod-CC1500	$ (452)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (225)
				8560560	Funded Benefits Overhead-CC1500	$ (456)
				8560610	Unfunded Service Costs OH-CC1500	$ (142)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 455
				8560710	Performce Incentive OH-CC1500	$ (507)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (161)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (96)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (102)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,876)**
		6480	Oleander Power Project LP	8260503	Timesheet: Exempt	$ (12,352)
				8560050	Adder-A&G Payroll-CC1500	$ (1,364)
				8560070	Adder-Non-Prod-CC1500	$ (3,866)
				8560080	External-Workers Comp-CC1500	$ (117)
				8560510	PR Tax Overhead-CC1500	$ (1,889)
				8560560	Funded Benefits Overhead-CC1500	$ (3,960)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,233)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,955
				8560710	Performce Incentive OH-CC1500	$ (4,406)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,338)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (84)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (28)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (853)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (917)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (28,452)**
		6481	Stanton Clean Energy LLC	8260503	Timesheet: Exempt	$ (147,714)
				8260507	Timesheet: Exempt OT	$ (8,905)
				8560050	Adder-A&G Payroll-CC1500	$ (10,070)
				8560070	Adder-Non-Prod-CC1500	$ (27,446)
				8560080	External-Workers Comp-CC1500	$ (871)
				8560510	PR Tax Overhead-CC1500	$ (13,470)
				8560560	Funded Benefits Overhead-CC1500	$ (26,271)
				8560610	Unfunded Service Costs OH-CC1500	$ (8,179)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 26,239
				8560710	Performce Incentive OH-CC1500	$ (29,232)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9,781)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (457)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (134)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5,777)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6,086)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (18)
				Result		**$ (268,171)**
		6482	Cedar Springs Wind LLC	8260503	Timesheet: Exempt	$ (127)
				8560050	Adder-A&G Payroll-CC1500	$ (409)
				8560070	Adder-Non-Prod-CC1500	$ (1,108)
				8560080	External-Workers Comp-CC1500	$ (35)
				8560510	PR Tax Overhead-CC1500	$ (553)
				8560560	Funded Benefits Overhead-CC1500	$ (1,121)
				8560610	Unfunded Service Costs OH-CC1500	$ (349)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,120
				8560710	Performce Incentive OH-CC1500	$ (1,246)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (397)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (235)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (248)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,734)**
		6483	Harmony Florida Solar LLC	8260503	Timesheet: Exempt	$ (15,555)
				8260507	Timesheet: Exempt OT	$ (1,896)
				8560050	Adder-A&G Payroll-CC1500	$ (1,439)
				8560070	Adder-Non-Prod-CC1500	$ (3,856)
				8560080	External-Workers Comp-CC1500	$ (132)
				8560510	PR Tax Overhead-CC1500	$ (2,089)
				8560560	Funded Benefits Overhead-CC1500	$ (3,531)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,099)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,527
				8560710	Performce Incentive OH-CC1500	$ (3,929)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,391)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (55)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (15)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (792)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (825)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (33,081)**
		6485	Taylor Creek Solar LLC	8260503	Timesheet: Exempt	$ (12,899)
				8260507	Timesheet: Exempt OT	$ (2,990)
				8560050	Adder-A&G Payroll-CC1500	$ (1,333)
				8560070	Adder-Non-Prod-CC1500	$ (3,603)
				8560080	External-Workers Comp-CC1500	$ (116)
				8560510	PR Tax Overhead-CC1500	$ (1,894)
				8560560	Funded Benefits Overhead-CC1500	$ (3,104)
				8560610	Unfunded Service Costs OH-CC1500	$ (966)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,100
				8560710	Performce Incentive OH-CC1500	$ (3,454)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,289)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (51)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (14)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (735)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (766)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (30,116)**
		6488	Arlington Energy Center I	8560050	Adder-A&G Payroll-CC1500	$ (367)
				8560070	Adder-Non-Prod-CC1500	$ (990)
				8560080	External-Workers Comp-CC1500	$ (32)
				8560510	PR Tax Overhead-CC1500	$ (501)
				8560560	Funded Benefits Overhead-CC1500	$ (990)
				8560610	Unfunded Service Costs OH-CC1500	$ (308)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 989
				8560710	Performce Incentive OH-CC1500	$ (1,102)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (356)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (209)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (219)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,105)**
		6489	Skeleton Creek Wind LLC	8260503	Timesheet: Exempt	$ (473)
				8560050	Adder-A&G Payroll-CC1500	$ (634)
				8560070	Adder-Non-Prod-CC1500	$ (1,703)
				8560080	External-Workers Comp-CC1500	$ (52)
				8560510	PR Tax Overhead-CC1500	$ (853)
				8560560	Funded Benefits Overhead-CC1500	$ (1,734)
				8560610	Unfunded Service Costs OH-CC1500	$ (540)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,732
				8560710	Performce Incentive OH-CC1500	$ (1,928)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (615)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (27)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (359)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (376)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,571)**
		6491	Skeleton Creek Energy Ctr	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (2,108)
				8560050	Adder-A&G Payroll-CC1500	$ (432)
				8560070	Adder-Non-Prod-CC1500	$ (1,300)
				8560080	External-Workers Comp-CC1500	$ (41)
				8560510	PR Tax Overhead-CC1500	$ (553)
				8560560	Funded Benefits Overhead-CC1500	$ (1,391)
				8560610	Unfunded Service Costs OH-CC1500	$ (433)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,389
				8560710	Performce Incentive OH-CC1500	$ (1,221)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (427)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (33)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (288)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (315)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (8,993)**
		6497	TES Sports Solar 23 LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				Result		**$ (0)**
		6499	Minuteman Energy Storage	8560050	Adder-A&G Payroll-CC1500	$ (24)
				8560070	Adder-Non-Prod-CC1500	$ (67)
				8560080	External-Workers Comp-CC1500	$ (2)
				8560510	PR Tax Overhead-CC1500	$ (33)
				8560560	Funded Benefits Overhead-CC1500	$ (68)
				8560610	Unfunded Service Costs OH-CC1500	$ (21)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 68
				8560710	Performce Incentive OH-CC1500	$ (76)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (23)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (14)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (15)
				Result		**$ (278)**
		6500	Gateway Solar Energy Cent	8260503	Timesheet: Exempt	$ 12
				8560050	Adder-A&G Payroll-CC1500	$ 1
				8560070	Adder-Non-Prod-CC1500	$ 2
				8560080	External-Workers Comp-CC1500	$ 0
				8560510	PR Tax Overhead-CC1500	$ 1
				8560560	Funded Benefits Overhead-CC1500	$ 2
				8560610	Unfunded Service Costs OH-CC1500	$ 1
				8560660	Unfunded Benefit Costs OH-CC1500	$ (2)
				8560710	Performce Incentive OH-CC1500	$ 2
				8560790	Adder-A&G Exp-FERC456-CC1500	$ 1
				8560791	Adder-A&G Exp-FERC408-CC1500	$ 0
				8560792	Adder-A&G Exp-FERC920-CC1500	$ 0
				8560793	Adder-A&G Exp-FERC921-CC1500	$ 0
				8560794	Adder-A&G Exp-FERC923-CC1500	$ 0
				Result		**$ 19**
		6501	Watkins Glen Solar Energy	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (3,209)
				8560050	Adder-A&G Payroll-CC1500	$ (240)
				8560070	Adder-Non-Prod-CC1500	$ (749)
				8560080	External-Workers Comp-CC1500	$ (23)
				8560510	PR Tax Overhead-CC1500	$ (317)
				8560560	Funded Benefits Overhead-CC1500	$ (809)
				8560610	Unfunded Service Costs OH-CC1500	$ (252)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 808
				8560710	Performce Incentive OH-CC1500	$ (573)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (237)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (20)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (165)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (181)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,802)**
		6502	Proxima Solar LLC	8260503	Timesheet: Exempt	$ (26,548)
				8260507	Timesheet: Exempt OT	$ (578)
				8560050	Adder-A&G Payroll-CC1500	$ (4,353)
				8560070	Adder-Non-Prod-CC1500	$ (11,738)
				8560080	External-Workers Comp-CC1500	$ (367)
				8560510	PR Tax Overhead-CC1500	$ (5,926)

						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (11,747)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,657)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 11,732
				8560710	Performce Incentive OH-CC1500	$ (13,071)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,224)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (191)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (55)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,476)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,602)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (75,807)**
		6503	Little Blue Wind Project	8260503	Timesheet: Exempt	$ (1,789)
				8560050	Adder-A&G Payroll-CC1500	$ (703)
				8560070	Adder-Non-Prod-CC1500	$ (1,901)
				8560080	External-Workers Comp-CC1500	$ (58)
				8560510	PR Tax Overhead-CC1500	$ (939)
				8560560	Funded Benefits Overhead-CC1500	$ (1,922)
				8560610	Unfunded Service Costs OH-CC1500	$ (598)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,920
				8560710	Performce Incentive OH-CC1500	$ (2,139)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (683)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (403)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (424)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,682)**
		6505	Saint Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (492)
				8560070	Adder-Non-Prod-CC1500	$ (1,339)
				8560080	External-Workers Comp-CC1500	$ (42)
				8560510	PR Tax Overhead-CC1500	$ (666)
				8560560	Funded Benefits Overhead-CC1500	$ (1,353)
				8560610	Unfunded Service Costs OH-CC1500	$ (421)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,351
				8560710	Performce Incentive OH-CC1500	$ (1,505)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (478)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (285)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (301)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,564)**
		6506	Bora Solar LLC	8260503	Timesheet: Exempt	$ (4,932)
				8260507	Timesheet: Exempt OT	$ (3,730)
				8560050	Adder-A&G Payroll-CC1500	$ (1,215)
				8560070	Adder-Non-Prod-CC1500	$ (3,340)
				8560080	External-Workers Comp-CC1500	$ (83)
				8560510	PR Tax Overhead-CC1500	$ (1,610)
				8560560	Funded Benefits Overhead-CC1500	$ (2,743)
				8560610	Unfunded Service Costs OH-CC1500	$ (854)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,740
				8560710	Performce Incentive OH-CC1500	$ (3,053)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,178)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (51)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (14)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (684)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (717)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (21,466)**
		6509	Jordan Creek Wind Farm	8260503	Timesheet: Exempt	$ (4,208)
				8560050	Adder-A&G Payroll-CC1500	$ (1,066)
				8560070	Adder-Non-Prod-CC1500	$ (2,866)
				8560080	External-Workers Comp-CC1500	$ (93)
				8560510	PR Tax Overhead-CC1500	$ (1,476)
				8560560	Funded Benefits Overhead-CC1500	$ (2,885)
				8560610	Unfunded Service Costs OH-CC1500	$ (898)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,882
				8560710	Performce Incentive OH-CC1500	$ (3,208)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,034)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (46)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (604)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (634)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (16,153)**
		6511	Trelina Solar Energy Cntr	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (1,973)
				8560050	Adder-A&G Payroll-CC1500	$ (202)
				8560070	Adder-Non-Prod-CC1500	$ (593)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (318)
				8560560	Funded Benefits Overhead-CC1500	$ (611)
				8560610	Unfunded Service Costs OH-CC1500	$ (190)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 610
				8560710	Performce Incentive OH-CC1500	$ (353)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (197)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (120)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (128)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,938)**
		6512	Excelsior Energy Center	8260503	Timesheet: Exempt	$ (14,154)
				8560050	Adder-A&G Payroll-CC1500	$ (809)
				8560070	Adder-Non-Prod-CC1500	$ (2,221)
				8560080	External-Workers Comp-CC1500	$ (68)
				8560510	PR Tax Overhead-CC1500	$ (1,067)
				8560560	Funded Benefits Overhead-CC1500	$ (2,273)
				8560610	Unfunded Service Costs OH-CC1500	$ (708)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,270
				8560710	Performce Incentive OH-CC1500	$ (2,529)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (788)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (41)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (478)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (507)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (23,388)**
		6515	DG Northeast Slr III LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)

						Amount-USD
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				Result		**$ (0)**
		6520	Power Wizard LLC	8260503	Timesheet: Exempt	$ (100)
				8560050	Adder-A&G Payroll-CC1500	$ (5)
				8560070	Adder-Non-Prod-CC1500	$ (15)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (6)
				8560560	Funded Benefits Overhead-CC1500	$ (16)
				8560610	Unfunded Service Costs OH-CC1500	$ (5)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16
				8560710	Performce Incentive OH-CC1500	$ (18)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4)
				Result		**$ (162)**
		6521	RoundHouse RenewbleEnergy	8560050	Adder-A&G Payroll-CC1500	$ (455)
				8560070	Adder-Non-Prod-CC1500	$ (1,231)
				8560080	External-Workers Comp-CC1500	$ (38)
				8560510	PR Tax Overhead-CC1500	$ (615)
				8560560	Funded Benefits Overhead-CC1500	$ (1,244)
				8560610	Unfunded Service Costs OH-CC1500	$ (387)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,243
				8560710	Performce Incentive OH-CC1500	$ (1,383)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (442)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (21)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (261)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (275)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,115)**
		6522	Hubbard Wind LLC	8260503	Timesheet: Exempt	$ (420)
				8560050	Adder-A&G Payroll-CC1500	$ (629)
				8560070	Adder-Non-Prod-CC1500	$ (1,702)
				8560080	External-Workers Comp-CC1500	$ (53)
				8560510	PR Tax Overhead-CC1500	$ (849)
				8560560	Funded Benefits Overhead-CC1500	$ (1,722)
				8560610	Unfunded Service Costs OH-CC1500	$ (536)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,720
				8560710	Performce Incentive OH-CC1500	$ (1,915)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (611)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (361)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (380)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,497)**
		6530	High Lonesome Mesa Wind	8260503	Timesheet: Exempt	$ (1,911)
				8560050	Adder-A&G Payroll-CC1500	$ (298)
				8560070	Adder-Non-Prod-CC1500	$ (829)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (413)
				8560560	Funded Benefits Overhead-CC1500	$ (857)
				8560610	Unfunded Service Costs OH-CC1500	$ (267)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 856
				8560710	Performce Incentive OH-CC1500	$ (953)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (291)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (181)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (193)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,386)**
		6531	Crystal Lake Wind I	8260503	Timesheet: Exempt	$ (283)
				8560050	Adder-A&G Payroll-CC1500	$ (318)
				8560070	Adder-Non-Prod-CC1500	$ (864)
				8560080	External-Workers Comp-CC1500	$ (27)
				8560510	PR Tax Overhead-CC1500	$ (434)
				8560560	Funded Benefits Overhead-CC1500	$ (883)
				8560610	Unfunded Service Costs OH-CC1500	$ (275)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 882
				8560710	Performce Incentive OH-CC1500	$ (981)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (309)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (184)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (194)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,889)**
		6532	Crystal Lake Wind II	8260503	Timesheet: Exempt	$ (969)
				8560050	Adder-A&G Payroll-CC1500	$ (456)
				8560070	Adder-Non-Prod-CC1500	$ (1,243)
				8560080	External-Workers Comp-CC1500	$ (39)
				8560510	PR Tax Overhead-CC1500	$ (617)
				8560560	Funded Benefits Overhead-CC1500	$ (1,265)
				8560610	Unfunded Service Costs OH-CC1500	$ (394)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,263
				8560710	Performce Incentive OH-CC1500	$ (1,406)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (444)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (266)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (281)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,145)**
		6533	Mohave County Wind Farm	8260503	Timesheet: Exempt	$ (2,201)
				8560050	Adder-A&G Payroll-CC1500	$ (818)
				8560070	Adder-Non-Prod-CC1500	$ (2,242)
				8560080	External-Workers Comp-CC1500	$ (70)
				8560510	PR Tax Overhead-CC1500	$ (1,105)
				8560560	Funded Benefits Overhead-CC1500	$ (2,291)
				8560610	Unfunded Service Costs OH-CC1500	$ (713)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,288
				8560710	Performce Incentive OH-CC1500	$ (2,547)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (797)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (41)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (482)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (511)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)

						Amount-USD
				Result		**$ (11,543)**
		6534	Wheatridge Solar Energy C	8560050	Adder-A&G Payroll-CC1500	$ (384)
				8560070	Adder-Non-Prod-CC1500	$ (1,052)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (521)
				8560560	Funded Benefits Overhead-CC1500	$ (1,070)
				8560610	Unfunded Service Costs OH-CC1500	$ (333)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,069
				8560710	Performce Incentive OH-CC1500	$ (1,191)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (374)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (226)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (239)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,379)**
		6535	DG New York CS	8260503	Timesheet: Exempt	$ (700)
				8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (669)
				8560560	Funded Benefits Overhead-CC1500	$ (1,348)
				8560610	Unfunded Service Costs OH-CC1500	$ (420)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,346
				8560710	Performce Incentive OH-CC1500	$ (1,499)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (3,290)**
		6536	Endeavor Wind II LLC	8260503	Timesheet: Exempt	$ (188)
				8560050	Adder-A&G Payroll-CC1500	$ (134)
				8560070	Adder-Non-Prod-CC1500	$ (361)
				8560080	External-Workers Comp-CC1500	$ (12)
				8560510	PR Tax Overhead-CC1500	$ (190)
				8560560	Funded Benefits Overhead-CC1500	$ (363)
				8560610	Unfunded Service Costs OH-CC1500	$ (113)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 362
				8560710	Performce Incentive OH-CC1500	$ (403)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (130)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (76)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (80)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,694)**
		6540	Diamondback Solar	8260503	Timesheet: Exempt	$ (189,795)
				8560050	Adder-A&G Payroll-CC1500	$ (10,785)
				8560070	Adder-Non-Prod-CC1500	$ (29,713)
				8560080	External-Workers Comp-CC1500	$ (873)
				8560510	PR Tax Overhead-CC1500	$ (14,192)
				8560560	Funded Benefits Overhead-CC1500	$ (30,481)
				8560610	Unfunded Service Costs OH-CC1500	$ (9,490)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 30,443
				8560710	Performce Incentive OH-CC1500	$ (33,916)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (10,515)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (562)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (174)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (6,415)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6,820)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (16)
				Result		**$ (313,305)**
		6542	Cedar SpringsWind III LLC	8260503	Timesheet: Exempt	$ (1,704)
				8560050	Adder-A&G Payroll-CC1500	$ (365)
				8560070	Adder-Non-Prod-CC1500	$ (998)
				8560080	External-Workers Comp-CC1500	$ (31)
				8560510	PR Tax Overhead-CC1500	$ (493)
				8560560	Funded Benefits Overhead-CC1500	$ (1,017)
				8560610	Unfunded Service Costs OH-CC1500	$ (317)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,016
				8560710	Performce Incentive OH-CC1500	$ (1,131)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (355)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (214)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (226)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,859)**
		6543	USource LLC	8260503	Timesheet: Exempt	$ (68,659)
				8560050	Adder-A&G Payroll-CC1500	$ (3,508)
				8560070	Adder-Non-Prod-CC1500	$ (10,289)
				8560080	External-Workers Comp-CC1500	$ (322)
				8560510	PR Tax Overhead-CC1500	$ (4,874)
				8560560	Funded Benefits Overhead-CC1500	$ (11,027)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,433)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 11,013
				8560710	Performce Incentive OH-CC1500	$ (12,269)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,468)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (267)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (93)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,352)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,572)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (112,124)**
		6545	Frontier Utilities LLC	8260503	Timesheet: Exempt	$ (6,545)
				8560050	Adder-A&G Payroll-CC1500	$ (326)
				8560070	Adder-Non-Prod-CC1500	$ (971)
				8560080	External-Workers Comp-CC1500	$ (30)
				8560510	PR Tax Overhead-CC1500	$ (443)
				8560560	Funded Benefits Overhead-CC1500	$ (1,051)
				8560610	Unfunded Service Costs OH-CC1500	$ (327)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,050
				8560710	Performce Incentive OH-CC1500	$ (1,170)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (323)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (27)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (225)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (248)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (10,645)**
		6547	Wheatridge Wind II LLC	8260503	Timesheet: Exempt	$ (82)
				8560050	Adder-A&G Payroll-CC1500	$ (408)
				8560070	Adder-Non-Prod-CC1500	$ (1,104)
				8560080	External-Workers Comp-CC1500	$ (34)

						Amount-USD
				8560510	PR Tax Overhead-CC1500	$ (551)
				8560560	Funded Benefits Overhead-CC1500	$ (1,116)
				8560610	Unfunded Service Costs OH-CC1500	$ (348)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,115
				8560710	Performce Incentive OH-CC1500	$ (1,241)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (397)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (234)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (246)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,671)**
		6548	Grant County Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (110)
				8560070	Adder-Non-Prod-CC1500	$ (289)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (190)
				8560560	Funded Benefits Overhead-CC1500	$ (286)
				8560610	Unfunded Service Costs OH-CC1500	$ (89)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 286
				8560710	Performce Incentive OH-CC1500	$ (318)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (106)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (59)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (62)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,240)**
		6549	Story County Wind LLC	8260503	Timesheet: Exempt	$ (23,105)
				8260507	Timesheet: Exempt OT	$ (593)
				8560050	Adder-A&G Payroll-CC1500	$ (1,708)
				8560070	Adder-Non-Prod-CC1500	$ (4,607)
				8560080	External-Workers Comp-CC1500	$ (134)
				8560510	PR Tax Overhead-CC1500	$ (2,251)
				8560560	Funded Benefits Overhead-CC1500	$ (4,546)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,415)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,540
				8560710	Performce Incentive OH-CC1500	$ (5,057)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,657)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (74)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (21)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (968)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,017)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (42,616)**
		6550	Endeavor Wind I LLC	8260503	Timesheet: Exempt	$ (2,248)
				8560050	Adder-A&G Payroll-CC1500	$ (306)
				8560070	Adder-Non-Prod-CC1500	$ (837)
				8560080	External-Workers Comp-CC1500	$ (27)
				8560510	PR Tax Overhead-CC1500	$ (427)
				8560560	Funded Benefits Overhead-CC1500	$ (852)
				8560610	Unfunded Service Costs OH-CC1500	$ (265)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 851
				8560710	Performce Incentive OH-CC1500	$ (948)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (298)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (179)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (189)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,746)**
		6551	Hancock County Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (211)
				8560070	Adder-Non-Prod-CC1500	$ (572)
				8560080	External-Workers Comp-CC1500	$ (18)
				8560510	PR Tax Overhead-CC1500	$ (286)
				8560560	Funded Benefits Overhead-CC1500	$ (578)
				8560610	Unfunded Service Costs OH-CC1500	$ (180)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 578
				8560710	Performce Incentive OH-CC1500	$ (644)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (205)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (121)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (128)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,379)**
		6552	DG SUNY Solar 1 LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (1)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (3)**
		6554	DG Northeast 21 LLC	8560050	Adder-A&G Payroll-CC1500	$ (1)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (1)
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (2)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (0)**
		6556	Sky River Wind LLC	8260503	Timesheet: Exempt	$ (2,262)
				8560050	Adder-A&G Payroll-CC1500	$ (257)
				8560070	Adder-Non-Prod-CC1500	$ (688)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (338)
				8560560	Funded Benefits Overhead-CC1500	$ (690)
				8560610	Unfunded Service Costs OH-CC1500	$ (215)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 690
				8560710	Performce Incentive OH-CC1500	$ (768)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (249)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (144)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (151)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,109)**
		6558	Colwich Solar LLC	8260503	Timesheet: Exempt	$ (6,365)
				8560050	Adder-A&G Payroll-CC1500	$ (393)
				8560070	Adder-Non-Prod-CC1500	$ (1,034)
				8560080	External-Workers Comp-CC1500	$ (38)
				8560510	PR Tax Overhead-CC1500	$ (454)
				8560560	Funded Benefits Overhead-CC1500	$ (1,022)
				8560610	Unfunded Service Costs OH-CC1500	$ (318)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,021
				8560710	Performce Incentive OH-CC1500	$ (1,137)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (380)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (213)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (220)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (10,571)**
		6559	Buffalo Ridge Wind LLC	8260503	Timesheet: Exempt	$ (1,088)
				8560050	Adder-A&G Payroll-CC1500	$ (293)
				8560070	Adder-Non-Prod-CC1500	$ (787)
				8560080	External-Workers Comp-CC1500	$ (24)
				8560510	PR Tax Overhead-CC1500	$ (389)
				8560560	Funded Benefits Overhead-CC1500	$ (792)
				8560610	Unfunded Service Costs OH-CC1500	$ (247)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 791
				8560710	Performce Incentive OH-CC1500	$ (880)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (284)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (166)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (174)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,349)**
		6562	Ashtabula Wind I LLC	8260503	Timesheet: Exempt	$ (42)
				8560050	Adder-A&G Payroll-CC1500	$ (301)
				8560070	Adder-Non-Prod-CC1500	$ (815)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (407)
				8560560	Funded Benefits Overhead-CC1500	$ (824)
				8560610	Unfunded Service Costs OH-CC1500	$ (257)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 823
				8560710	Performce Incentive OH-CC1500	$ (916)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (293)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (173)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (182)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,431)**
		6566	DG West 1 LLC	8560510	PR Tax Overhead-CC1500	$ (7)
				8560560	Funded Benefits Overhead-CC1500	$ (15)
				8560610	Unfunded Service Costs OH-CC1500	$ (5)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 15
				8560710	Performce Incentive OH-CC1500	$ (16)
				Result		**$ (28)**
		6567	DG MAC Holdings LLC	8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				Result		**$ (0)**
		6571	Wessington Springs Wind	8260503	Timesheet: Exempt	$ (11,519)
				8560050	Adder-A&G Payroll-CC1500	$ (798)
				8560070	Adder-Non-Prod-CC1500	$ (2,131)
				8560080	External-Workers Comp-CC1500	$ (72)
				8560510	PR Tax Overhead-CC1500	$ (1,150)
				8560560	Funded Benefits Overhead-CC1500	$ (2,136)
				8560610	Unfunded Service Costs OH-CC1500	$ (665)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,133
				8560710	Performce Incentive OH-CC1500	$ (2,376)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (773)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (33)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (446)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (467)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (20,442)**
		6572	Wilton Wind Energy II LLC	8560050	Adder-A&G Payroll-CC1500	$ (102)
				8560070	Adder-Non-Prod-CC1500	$ (276)
				8560080	External-Workers Comp-CC1500	$ (9)
				8560510	PR Tax Overhead-CC1500	$ (138)
				8560560	Funded Benefits Overhead-CC1500	$ (279)
				8560610	Unfunded Service Costs OH-CC1500	$ (87)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 279
				8560710	Performce Incentive OH-CC1500	$ (310)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (99)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (58)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (62)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,146)**
		6575	Dallas County Solar LLC	8260503	Timesheet: Exempt	$ (12,078)
				8560050	Adder-A&G Payroll-CC1500	$ (728)
				8560070	Adder-Non-Prod-CC1500	$ (1,939)
				8560080	External-Workers Comp-CC1500	$ (56)
				8560510	PR Tax Overhead-CC1500	$ (950)
				8560560	Funded Benefits Overhead-CC1500	$ (1,940)
				8560610	Unfunded Service Costs OH-CC1500	$ (604)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,937
				8560710	Performce Incentive OH-CC1500	$ (2,158)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (704)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (405)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (423)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (20,086)**
		6576	Dothan Solar LLC	8260503	Timesheet: Exempt	$ (8,102)
				8560050	Adder-A&G Payroll-CC1500	$ (448)

						Amount-USD
				8560070	Adder-Non-Prod-CC1500	$ (1,253)
				8560080	External-Workers Comp-CC1500	$ (37)
				8560510	PR Tax Overhead-CC1500	$ (601)
				8560560	Funded Benefits Overhead-CC1500	$ (1,301)
				8560610	Unfunded Service Costs OH-CC1500	$ (405)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,300
				8560710	Performce Incentive OH-CC1500	$ (1,448)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (438)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (26)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (275)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (295)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (13,339)**
		6579	Pierce County Energy Cent	8260503	Timesheet: Exempt	$ (80)
				8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (12)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (13)
				8560610	Unfunded Service Costs OH-CC1500	$ (4)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13
				8560710	Performce Incentive OH-CC1500	$ (14)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3)
				Result		**$ (131)**
		6581	Linear DG LLC	8560050	Adder-A&G Payroll-CC1500	$ (3)
				8560070	Adder-Non-Prod-CC1500	$ (8)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (4)
				8560560	Funded Benefits Overhead-CC1500	$ (8)
				8560610	Unfunded Service Costs OH-CC1500	$ (2)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8
				8560710	Performce Incentive OH-CC1500	$ (9)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2)
				Result		**$ (33)**
		6582	DG Linden New Jersey LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (1)**
		6584	Ponderosa Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (405)
				8560070	Adder-Non-Prod-CC1500	$ (1,095)
				8560080	External-Workers Comp-CC1500	$ (34)
				8560510	PR Tax Overhead-CC1500	$ (547)
				8560560	Funded Benefits Overhead-CC1500	$ (1,107)
				8560610	Unfunded Service Costs OH-CC1500	$ (345)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,105
				8560710	Performce Incentive OH-CC1500	$ (1,230)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (393)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (232)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (244)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,550)**
		6585	Quitman II Solar LLC	8260501	Timesheet: Bargaining Variable	$ (1,106)
				8260503	Timesheet: Exempt	$ (18,249)
				8260505	Timesheet: Bargaining Variable OT	$ (214)
				8260510	Timesheet: Meals	$ (15)
				8560050	Adder-A&G Payroll-CC1500	$ (1,875)
				8560070	Adder-Non-Prod-CC1500	$ (5,135)
				8560080	External-Workers Comp-CC1500	$ (168)
				8560510	PR Tax Overhead-CC1500	$ (2,588)
				8560560	Funded Benefits Overhead-CC1500	$ (5,174)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,611)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,168
				8560710	Performce Incentive OH-CC1500	$ (5,560)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,824)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (90)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,090)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,152)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (40,712)**
		6586	Cool Springs Solar LLC	8260503	Timesheet: Exempt	$ (304)
				8560050	Adder-A&G Payroll-CC1500	$ (1,277)
				8560070	Adder-Non-Prod-CC1500	$ (3,485)
				8560080	External-Workers Comp-CC1500	$ (109)
				8560510	PR Tax Overhead-CC1500	$ (1,726)
				8560560	Funded Benefits Overhead-CC1500	$ (3,531)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,099)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,527
				8560710	Performce Incentive OH-CC1500	$ (3,929)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,242)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (62)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (745)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (788)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (14,792)**
		6587	DG LF Portfolio 2020 LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (1)**
		6590	Heartland Divide Wind II	8260503	Timesheet: Exempt	$ (550)
				8560050	Adder-A&G Payroll-CC1500	$ (439)
				8560070	Adder-Non-Prod-CC1500	$ (1,184)
				8560080	External-Workers Comp-CC1500	$ (38)
				8560510	PR Tax Overhead-CC1500	$ (595)
				8560560	Funded Benefits Overhead-CC1500	$ (1,195)
				8560610	Unfunded Service Costs OH-CC1500	$ (372)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,193
				8560710	Performce Incentive OH-CC1500	$ (1,328)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (426)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (20)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (250)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (263)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,473)**
		6591	Irish Creek Wind LLC	8260503	Timesheet: Exempt	$ (97)
				8560050	Adder-A&G Payroll-CC1500	$ (744)
				8560070	Adder-Non-Prod-CC1500	$ (1,997)
				8560080	External-Workers Comp-CC1500	$ (61)
				8560510	PR Tax Overhead-CC1500	$ (991)
				8560560	Funded Benefits Overhead-CC1500	$ (2,009)
				8560610	Unfunded Service Costs OH-CC1500	$ (626)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,007
				8560710	Performce Incentive OH-CC1500	$ (2,234)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (721)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (420)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (441)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (8,377)**
		6594	Storey Energy Center LLC	8260502	Timesheet: Non-Exempt	$ (3,337)
				8260503	Timesheet: Exempt	$ (13,048)
				8560050	Adder-A&G Payroll-CC1500	$ (1,379)
				8560070	Adder-Non-Prod-CC1500	$ (3,828)
				8560080	External-Workers Comp-CC1500	$ (120)
				8560510	PR Tax Overhead-CC1500	$ (1,880)
				8560560	Funded Benefits Overhead-CC1500	$ (3,890)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,211)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,885
				8560710	Performce Incentive OH-CC1500	$ (3,732)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,341)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (66)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (20)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (801)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (847)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (31,617)**
		6595	FRP Tupelo Solar LLC	8260503	Timesheet: Exempt	$ (45,114)
				8560050	Adder-A&G Payroll-CC1500	$ (3,159)
				8560070	Adder-Non-Prod-CC1500	$ (8,663)
				8560080	External-Workers Comp-CC1500	$ (269)
				8560510	PR Tax Overhead-CC1500	$ (4,216)
				8560560	Funded Benefits Overhead-CC1500	$ (8,856)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,757)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,845
				8560710	Performce Incentive OH-CC1500	$ (9,855)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,077)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (159)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (49)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,862)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,975)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (81,169)**
		6596	FRP Gilchrist County Solr	8260503	Timesheet: Exempt	$ (117,795)
				8260507	Timesheet: Exempt OT	$ (1,015)
				8560050	Adder-A&G Payroll-CC1500	$ (7,226)
				8560070	Adder-Non-Prod-CC1500	$ (20,069)
				8560080	External-Workers Comp-CC1500	$ (597)
				8560510	PR Tax Overhead-CC1500	$ (9,559)
				8560560	Funded Benefits Overhead-CC1500	$ (20,529)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,391)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 20,503
				8560710	Performce Incentive OH-CC1500	$ (22,843)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (7,056)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (395)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (125)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,357)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,648)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (202,113)**
		6597	FRP Columbia County Solar	8260503	Timesheet: Exempt	$ (54,582)
				8260507	Timesheet: Exempt OT	$ (1,387)
				8560050	Adder-A&G Payroll-CC1500	$ (3,880)
				8560070	Adder-Non-Prod-CC1500	$ (10,498)
				8560080	External-Workers Comp-CC1500	$ (328)
				8560510	PR Tax Overhead-CC1500	$ (5,157)
				8560560	Funded Benefits Overhead-CC1500	$ (10,377)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,231)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 10,364
				8560710	Performce Incentive OH-CC1500	$ (11,547)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,766)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (172)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (50)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,213)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,328)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (99,159)**
		6598	Walleye Wind LLC	8260503	Timesheet: Exempt	$ (673)
				8560050	Adder-A&G Payroll-CC1500	$ (266)
				8560070	Adder-Non-Prod-CC1500	$ (718)
				8560080	External-Workers Comp-CC1500	$ (23)
				8560510	PR Tax Overhead-CC1500	$ (359)
				8560560	Funded Benefits Overhead-CC1500	$ (725)
				8560610	Unfunded Service Costs OH-CC1500	$ (226)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 724
				8560710	Performce Incentive OH-CC1500	$ (806)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (258)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (152)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (160)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,657)**
		6602	Oklahoma Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (127)
				8560070	Adder-Non-Prod-CC1500	$ (340)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (169)
				8560560	Funded Benefits Overhead-CC1500	$ (342)
				8560610	Unfunded Service Costs OH-CC1500	$ (107)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 342
				8560710	Performce Incentive OH-CC1500	$ (381)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (123)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (72)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (75)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,411)**
		6603	Sooner Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (118)
				8560070	Adder-Non-Prod-CC1500	$ (317)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (158)
				8560560	Funded Benefits Overhead-CC1500	$ (319)
				8560610	Unfunded Service Costs OH-CC1500	$ (99)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 319
				8560710	Performce Incentive OH-CC1500	$ (355)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (115)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (67)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (70)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,315)**
		6604	Wilton Wind Energy I LLC	8260503	Timesheet: Exempt	$ (127)
				8560050	Adder-A&G Payroll-CC1500	$ (93)
				8560070	Adder-Non-Prod-CC1500	$ (252)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (126)
				8560560	Funded Benefits Overhead-CC1500	$ (255)
				8560610	Unfunded Service Costs OH-CC1500	$ (79)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 255
				8560710	Performce Incentive OH-CC1500	$ (284)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (91)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (53)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (56)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,176)**
		6605	Buena Vista Energy Center	8260503	Timesheet: Exempt	$ (471)
				8560050	Adder-A&G Payroll-CC1500	$ (836)
				8560070	Adder-Non-Prod-CC1500	$ (2,294)
				8560080	External-Workers Comp-CC1500	$ (72)
				8560510	PR Tax Overhead-CC1500	$ (1,133)
				8560560	Funded Benefits Overhead-CC1500	$ (2,335)
				8560610	Unfunded Service Costs OH-CC1500	$ (727)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,332
				8560710	Performce Incentive OH-CC1500	$ (2,599)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (814)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (42)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (493)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (523)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (10,019)**
		6606	Niyol Wind LLC	8260503	Timesheet: Exempt	$ (124)
				8560050	Adder-A&G Payroll-CC1500	$ (422)
				8560070	Adder-Non-Prod-CC1500	$ (1,143)
				8560080	External-Workers Comp-CC1500	$ (36)
				8560510	PR Tax Overhead-CC1500	$ (573)
				8560560	Funded Benefits Overhead-CC1500	$ (1,156)
				8560610	Unfunded Service Costs OH-CC1500	$ (360)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,154
				8560710	Performce Incentive OH-CC1500	$ (1,285)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (410)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (242)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (255)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,876)**
		6611	DG Central NJ Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (0)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (1)**
		6612	Peetz Table Wind LLC	8260503	Timesheet: Exempt	$ (82)
				8560050	Adder-A&G Payroll-CC1500	$ (409)
				8560070	Adder-Non-Prod-CC1500	$ (1,107)
				8560080	External-Workers Comp-CC1500	$ (35)
				8560510	PR Tax Overhead-CC1500	$ (555)
				8560560	Funded Benefits Overhead-CC1500	$ (1,119)
				8560610	Unfunded Service Costs OH-CC1500	$ (348)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,117
				8560710	Performce Incentive OH-CC1500	$ (1,244)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (397)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (18)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (234)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (247)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,684)**
		6613	Northern ColoradoWd E C	8260503	Timesheet: Exempt	$ (123)
				8560050	Adder-A&G Payroll-CC1500	$ (309)

						Amount-USD
				8560070	Adder-Non-Prod-CC1500	$ (836)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (421)
				8560560	Funded Benefits Overhead-CC1500	$ (845)
				8560610	Unfunded Service Costs OH-CC1500	$ (263)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 844
				8560710	Performce Incentive OH-CC1500	$ (940)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (300)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (177)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (186)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,600)**
		6614	Baldwin Wind Energy LLC	8560050	Adder-A&G Payroll-CC1500	$ (210)
				8560070	Adder-Non-Prod-CC1500	$ (569)
				8560080	External-Workers Comp-CC1500	$ (18)
				8560510	PR Tax Overhead-CC1500	$ (284)
				8560560	Funded Benefits Overhead-CC1500	$ (576)
				8560610	Unfunded Service Costs OH-CC1500	$ (179)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 575
				8560710	Performce Incentive OH-CC1500	$ (640)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (204)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (121)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (127)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,364)**
		6615	Day County Wind I LLC	8560050	Adder-A&G Payroll-CC1500	$ (201)
				8560070	Adder-Non-Prod-CC1500	$ (544)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (272)
				8560560	Funded Benefits Overhead-CC1500	$ (550)
				8560610	Unfunded Service Costs OH-CC1500	$ (171)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 549
				8560710	Performce Incentive OH-CC1500	$ (611)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (195)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (115)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (121)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,260)**
		6616	Garnet Energy Center LLC	8260503	Timesheet: Exempt	$ (8,109)
				8560050	Adder-A&G Payroll-CC1500	$ (407)
				8560070	Adder-Non-Prod-CC1500	$ (1,207)
				8560080	External-Workers Comp-CC1500	$ (37)
				8560510	PR Tax Overhead-CC1500	$ (546)
				8560560	Funded Benefits Overhead-CC1500	$ (1,302)
				8560610	Unfunded Service Costs OH-CC1500	$ (405)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,301
				8560710	Performce Incentive OH-CC1500	$ (1,449)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (403)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (33)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (278)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (306)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (13,193)**
		6621	Chariot Solar LLC	8260503	Timesheet: Exempt	$ (116)
				8560050	Adder-A&G Payroll-CC1500	$ (6)
				8560070	Adder-Non-Prod-CC1500	$ (17)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (7)
				8560560	Funded Benefits Overhead-CC1500	$ (19)
				8560610	Unfunded Service Costs OH-CC1500	$ (6)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19
				8560710	Performce Incentive OH-CC1500	$ (21)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4)
				Result		**$ (189)**
		6622	FRP Gadsden County Solar	8260503	Timesheet: Exempt	$ (27,822)
				8560050	Adder-A&G Payroll-CC1500	$ (2,210)
				8560070	Adder-Non-Prod-CC1500	$ (5,995)
				8560080	External-Workers Comp-CC1500	$ (190)
				8560510	PR Tax Overhead-CC1500	$ (3,018)
				8560560	Funded Benefits Overhead-CC1500	$ (6,079)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,893)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,072
				8560710	Performce Incentive OH-CC1500	$ (6,764)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,148)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (102)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (30)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,275)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,345)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (52,802)**
		6623	DG Minnesota CS II LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (0)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)
				8560560	Funded Benefits Overhead-CC1500	$ (0)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 0
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (2)**
		6629	Thunder Wolf EnergyCenter	8260503	Timesheet: Exempt	$ (3,033)
				8260507	Timesheet: Exempt OT	$ (1,029)
				8560050	Adder-A&G Payroll-CC1500	$ (1,891)
				8560070	Adder-Non-Prod-CC1500	$ (5,212)
				8560080	External-Workers Comp-CC1500	$ (158)
				8560510	PR Tax Overhead-CC1500	$ (2,580)
				8560560	Funded Benefits Overhead-CC1500	$ (5,145)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,602)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,139

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (5,725)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,842)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (96)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (29)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,116)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,184)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (25,506)**
		6630	Neptune Energy Center LLC	8260503	Timesheet: Exempt	$ (14,573)
				8560050	Adder-A&G Payroll-CC1500	$ (2,960)
				8560070	Adder-Non-Prod-CC1500	$ (8,080)
				8560080	External-Workers Comp-CC1500	$ (254)
				8560510	PR Tax Overhead-CC1500	$ (4,090)
				8560560	Funded Benefits Overhead-CC1500	$ (8,326)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,592)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 8,316
				8560710	Performce Incentive OH-CC1500	$ (9,265)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,880)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (144)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (43)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,727)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,827)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (48,450)**
		6631	Oliver Wind Enrgy Cntr II	8560050	Adder-A&G Payroll-CC1500	$ (97)
				8560070	Adder-Non-Prod-CC1500	$ (262)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (131)
				8560560	Funded Benefits Overhead-CC1500	$ (265)
				8560610	Unfunded Service Costs OH-CC1500	$ (82)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 264
				8560710	Performce Incentive OH-CC1500	$ (294)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (94)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (55)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (58)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,088)**
		6632	Minco Wind I LLC	8260503	Timesheet: Exempt	$ (121)
				8560050	Adder-A&G Payroll-CC1500	$ (246)
				8560070	Adder-Non-Prod-CC1500	$ (662)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (328)
				8560560	Funded Benefits Overhead-CC1500	$ (666)
				8560610	Unfunded Service Costs OH-CC1500	$ (207)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 665
				8560710	Performce Incentive OH-CC1500	$ (740)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (239)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (139)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (146)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,864)**
		6633	Oliver Wind I LLC	8260503	Timesheet: Exempt	$ (426)
				8560050	Adder-A&G Payroll-CC1500	$ (128)
				8560070	Adder-Non-Prod-CC1500	$ (344)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (171)
				8560560	Funded Benefits Overhead-CC1500	$ (347)
				8560610	Unfunded Service Costs OH-CC1500	$ (108)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 346
				8560710	Performce Incentive OH-CC1500	$ (386)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (124)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (73)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (76)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,853)**
		6634	Caddeaux Gathering LLC	8260503	Timesheet: Exempt	$ (487)
				8560050	Adder-A&G Payroll-CC1500	$ (24)
				8560070	Adder-Non-Prod-CC1500	$ (72)
				8560080	External-Workers Comp-CC1500	$ (2)
				8560510	PR Tax Overhead-CC1500	$ (31)
				8560560	Funded Benefits Overhead-CC1500	$ (78)
				8560610	Unfunded Service Costs OH-CC1500	$ (24)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 78
				8560710	Performce Incentive OH-CC1500	$ (87)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (24)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (17)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (18)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (791)**
		6635	Blythe Energy Storage 110	8560050	Adder-A&G Payroll-CC1500	$ (291)
				8560070	Adder-Non-Prod-CC1500	$ (805)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (395)
				8560560	Funded Benefits Overhead-CC1500	$ (828)
				8560610	Unfunded Service Costs OH-CC1500	$ (258)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 827
				8560710	Performce Incentive OH-CC1500	$ (922)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (284)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (175)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (186)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,362)**
		6636	Cerro Gordo Wind LLC	8260503	Timesheet: Exempt	$ (284)
				8560050	Adder-A&G Payroll-CC1500	$ (95)
				8560070	Adder-Non-Prod-CC1500	$ (262)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (130)
				8560560	Funded Benefits Overhead-CC1500	$ (268)
				8560610	Unfunded Service Costs OH-CC1500	$ (83)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 267
				8560710	Performce Incentive OH-CC1500	$ (298)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (93)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (56)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,377)**
		6637	High Majestic Wind I LLC	8260503	Timesheet: Exempt	$ (293)
				8560050	Adder-A&G Payroll-CC1500	$ (170)
				8560070	Adder-Non-Prod-CC1500	$ (460)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (231)
				8560560	Funded Benefits Overhead-CC1500	$ (467)
				8560610	Unfunded Service Costs OH-CC1500	$ (145)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 466
				8560710	Performce Incentive OH-CC1500	$ (519)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (165)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (98)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (103)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,210)**
		6638	Gray County Wind LLCE	8260503	Timesheet: Exempt	$ (169)
				8560050	Adder-A&G Payroll-CC1500	$ (282)
				8560070	Adder-Non-Prod-CC1500	$ (758)
				8560080	External-Workers Comp-CC1500	$ (23)
				8560510	PR Tax Overhead-CC1500	$ (376)
				8560560	Funded Benefits Overhead-CC1500	$ (763)
				8560610	Unfunded Service Costs OH-CC1500	$ (237)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 762
				8560710	Performce Incentive OH-CC1500	$ (849)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (274)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (160)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (167)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,314)**
		6640	Three Waters Wind Farm LL	8260503	Timesheet: Exempt	$ (2,325)
				8560050	Adder-A&G Payroll-CC1500	$ (116)
				8560070	Adder-Non-Prod-CC1500	$ (345)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (168)
				8560560	Funded Benefits Overhead-CC1500	$ (373)
				8560610	Unfunded Service Costs OH-CC1500	$ (116)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 373
				8560710	Performce Incentive OH-CC1500	$ (415)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (115)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (80)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (88)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,792)**
		6641	Greensboro Solar	8260503	Timesheet: Exempt	$ (15,236)
				8560050	Adder-A&G Payroll-CC1500	$ (890)
				8560070	Adder-Non-Prod-CC1500	$ (2,414)
				8560080	External-Workers Comp-CC1500	$ (76)
				8560510	PR Tax Overhead-CC1500	$ (1,208)
				8560560	Funded Benefits Overhead-CC1500	$ (2,447)
				8560610	Unfunded Service Costs OH-CC1500	$ (762)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,444
				8560710	Performce Incentive OH-CC1500	$ (2,723)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (865)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (41)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (513)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (541)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (25,285)**
		6643	Weatherford Wind LLC	8260503	Timesheet: Exempt	$ (4,445)
				8560050	Adder-A&G Payroll-CC1500	$ (597)
				8560070	Adder-Non-Prod-CC1500	$ (1,643)
				8560080	External-Workers Comp-CC1500	$ (50)
				8560510	PR Tax Overhead-CC1500	$ (804)
				8560560	Funded Benefits Overhead-CC1500	$ (1,683)
				8560610	Unfunded Service Costs OH-CC1500	$ (524)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,681
				8560710	Performce Incentive OH-CC1500	$ (1,872)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (582)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (31)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (10)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (354)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (377)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (11,291)**
		6644	Cavalry Energy Center LLC	8260503	Timesheet: Exempt	$ (1,214)
				8560050	Adder-A&G Payroll-CC1500	$ (472)
				8560070	Adder-Non-Prod-CC1500	$ (1,240)
				8560080	External-Workers Comp-CC1500	$ (47)
				8560510	PR Tax Overhead-CC1500	$ (716)
				8560560	Funded Benefits Overhead-CC1500	$ (1,227)
				8560610	Unfunded Service Costs OH-CC1500	$ (382)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,225
				8560710	Performce Incentive OH-CC1500	$ (1,365)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (456)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (255)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (264)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,435)**
		6645	Brickyard Energy Storage,	8260503	Timesheet: Exempt	$ (1,395)
				8560050	Adder-A&G Payroll-CC1500	$ (69)
				8560070	Adder-Non-Prod-CC1500	$ (207)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (93)
				8560560	Funded Benefits Overhead-CC1500	$ (224)
				8560610	Unfunded Service Costs OH-CC1500	$ (70)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 224
				8560710	Performce Incentive OH-CC1500	$ (249)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (69)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (48)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (53)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,268)**
		6646	Clearwater Energy Resourc	8260503	Timesheet: Exempt	$ (7,315)
				8560050	Adder-A&G Payroll-CC1500	$ (452)
				8560070	Adder-Non-Prod-CC1500	$ (1,188)
				8560080	External-Workers Comp-CC1500	$ (45)
				8560510	PR Tax Overhead-CC1500	$ (679)
				8560560	Funded Benefits Overhead-CC1500	$ (1,175)
				8560610	Unfunded Service Costs OH-CC1500	$ (366)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,173
				8560710	Performce Incentive OH-CC1500	$ (1,307)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (437)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (244)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (253)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (12,308)**
		6647	Northern CobradoWind EC2	8560050	Adder-A&G Payroll-CC1500	$ (46)
				8560070	Adder-Non-Prod-CC1500	$ (123)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (62)
				8560560	Funded Benefits Overhead-CC1500	$ (124)
				8560610	Unfunded Service Costs OH-CC1500	$ (39)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 124
				8560710	Performce Incentive OH-CC1500	$ (138)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (44)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (26)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (27)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (512)**
		6655	Wolf Ridge Wind Energy	8260503	Timesheet: Exempt	$ (84)
				8560050	Adder-A&G Payroll-CC1500	$ (234)
				8560070	Adder-Non-Prod-CC1500	$ (633)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (315)
				8560560	Funded Benefits Overhead-CC1500	$ (639)
				8560610	Unfunded Service Costs OH-CC1500	$ (199)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 639
				8560710	Performce Incentive OH-CC1500	$ (711)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (227)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (134)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (141)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,713)**
		6656	Arlington Energy Cnter II	8260503	Timesheet: Exempt	$ (35,330)
				8560050	Adder-A&G Payroll-CC1500	$ (2,621)
				8560070	Adder-Non-Prod-CC1500	$ (7,055)
				8560080	External-Workers Comp-CC1500	$ (232)
				8560510	PR Tax Overhead-CC1500	$ (3,669)
				8560560	Funded Benefits Overhead-CC1500	$ (7,100)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,210)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,091
				8560710	Performce Incentive OH-CC1500	$ (7,900)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,542)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (114)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (33)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,488)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,563)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (64,770)**
		6657	Arlington EC III	8260503	Timesheet: Exempt	$ (17,762)
				8560050	Adder-A&G Payroll-CC1500	$ (1,222)
				8560070	Adder-Non-Prod-CC1500	$ (3,312)
				8560080	External-Workers Comp-CC1500	$ (100)
				8560510	PR Tax Overhead-CC1500	$ (1,552)
				8560560	Funded Benefits Overhead-CC1500	$ (3,351)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,043)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,347
				8560710	Performce Incentive OH-CC1500	$ (3,729)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,188)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (56)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (17)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (703)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (741)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (31,432)**
		6658	White Mesa Wind LLC	8260503	Timesheet: Exempt	$ (1,415)
				8560050	Adder-A&G Payroll-CC1500	$ (1,081)
				8560070	Adder-Non-Prod-CC1500	$ (2,942)
				8560080	External-Workers Comp-CC1500	$ (92)
				8560510	PR Tax Overhead-CC1500	$ (1,466)
				8560560	Funded Benefits Overhead-CC1500	$ (2,989)
				8560610	Unfunded Service Costs OH-CC1500	$ (931)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,985
				8560710	Performce Incentive OH-CC1500	$ (3,322)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,051)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (51)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (15)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (627)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (663)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (13,662)**
		6660	Yellow Pine Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (909)
				8560070	Adder-Non-Prod-CC1500	$ (2,491)
				8560080	External-Workers Comp-CC1500	$ (78)
				8560510	PR Tax Overhead-CC1500	$ (1,234)
				8560560	Funded Benefits Overhead-CC1500	$ (2,534)
				8560610	Unfunded Service Costs OH-CC1500	$ (789)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,530
				8560710	Performce Incentive OH-CC1500	$ (2,819)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (885)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (45)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (14)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (534)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (566)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)

						Amount-USD
				Result		**$ (10,370)**
		6661	Green River Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (25,832)
				8560050	Adder-A&G Payroll-CC1500	$ (2,386)
				8560070	Adder-Non-Prod-CC1500	$ (6,912)
				8560080	External-Workers Comp-CC1500	$ (215)
				8560510	PR Tax Overhead-CC1500	$ (3,258)
				8560560	Funded Benefits Overhead-CC1500	$ (7,320)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,279)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,310
				8560710	Performce Incentive OH-CC1500	$ (7,818)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,349)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (165)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (56)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,547)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,680)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (56,338)**
		6663	Chesapeake Solar Project	8260501	Timesheet: Bargaining Variable	$ (121)
				8260503	Timesheet: Exempt	$ (7,782)
				8260507	Timesheet: Exempt OT	$ (258)
				8560050	Adder-A&G Payroll-CC1500	$ (830)
				8560070	Adder-Non-Prod-CC1500	$ (2,213)
				8560080	External-Workers Comp-CC1500	$ (79)
				8560510	PR Tax Overhead-CC1500	$ (1,253)
				8560560	Funded Benefits Overhead-CC1500	$ (2,168)
				8560610	Unfunded Service Costs OH-CC1500	$ (675)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,165
				8560710	Performce Incentive OH-CC1500	$ (2,391)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (803)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (32)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (459)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (479)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (17,387)**
		6665	Dunns Bridge Solar Center	8260503	Timesheet: Exempt	$ (5,366)
				8560050	Adder-A&G Payroll-CC1500	$ (332)
				8560070	Adder-Non-Prod-CC1500	$ (871)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (572)
				8560560	Funded Benefits Overhead-CC1500	$ (862)
				8560610	Unfunded Service Costs OH-CC1500	$ (268)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 861
				8560710	Performce Incentive OH-CC1500	$ (959)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (320)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (179)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (186)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (9,103)**
		6666	Dunns Bridge EnrgyStrg	8260503	Timesheet: Exempt	$ (11,291)
				8560050	Adder-A&G Payroll-CC1500	$ (637)
				8560070	Adder-Non-Prod-CC1500	$ (1,763)
				8560080	External-Workers Comp-CC1500	$ (55)
				8560510	PR Tax Overhead-CC1500	$ (830)
				8560560	Funded Benefits Overhead-CC1500	$ (1,813)
				8560610	Unfunded Service Costs OH-CC1500	$ (565)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,811
				8560710	Performce Incentive OH-CC1500	$ (2,018)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (622)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (34)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (382)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (407)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (18,616)**
		6668	Blue Summit I Wind LLC	8260503	Timesheet: Exempt	$ (1,562)
				8560050	Adder-A&G Payroll-CC1500	$ (370)
				8560070	Adder-Non-Prod-CC1500	$ (994)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (479)
				8560560	Funded Benefits Overhead-CC1500	$ (1,000)
				8560610	Unfunded Service Costs OH-CC1500	$ (311)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 999
				8560710	Performce Incentive OH-CC1500	$ (1,112)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (359)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (209)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (219)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,671)**
		6671	DG Rodeo Solar LLC	8560510	PR Tax Overhead-CC1500	$ (487)
				8560560	Funded Benefits Overhead-CC1500	$ (1,000)
				8560610	Unfunded Service Costs OH-CC1500	$ (311)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 999
				8560710	Performce Incentive OH-CC1500	$ (1,113)
				Result		**$ (1,913)**
		6673	Crow Creek Solar LLC	8260503	Timesheet: Exempt	$ (33,586)
				8560050	Adder-A&G Payroll-CC1500	$ (2,270)
				8560070	Adder-Non-Prod-CC1500	$ (6,092)
				8560080	External-Workers Comp-CC1500	$ (189)
				8560510	PR Tax Overhead-CC1500	$ (3,099)
				8560560	Funded Benefits Overhead-CC1500	$ (6,127)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,908)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,119
				8560710	Performce Incentive OH-CC1500	$ (6,817)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,201)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (96)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,281)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,344)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (58,921)**
		6674	Desert Peak Energy Center	8260503	Timesheet: Exempt	$ (3,393)
				8560050	Adder-A&G Payroll-CC1500	$ (210)
				8560070	Adder-Non-Prod-CC1500	$ (551)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (324)
				8560560	Funded Benefits Overhead-CC1500	$ (545)
				8560610	Unfunded Service Costs OH-CC1500	$ (170)

						Amount-USD
				8560660	Unfunded Benefit Costs OH-CC1500	$ 544
				8560710	Performce Incentive OH-CC1500	$ (606)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (202)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (113)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (117)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,718)**
		6675	North Central Valley ES	8260503	Timesheet: Exempt	$ (16,218)
				8560050	Adder-A&G Payroll-CC1500	$ (1,241)
				8560070	Adder-Non-Prod-CC1500	$ (3,427)
				8560080	External-Workers Comp-CC1500	$ (109)
				8560510	PR Tax Overhead-CC1500	$ (1,704)
				8560560	Funded Benefits Overhead-CC1500	$ (3,521)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,096)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,517
				8560710	Performce Incentive OH-CC1500	$ (3,918)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,210)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (66)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (21)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (742)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (790)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (30,546)**
		6676	eIQ Mobility Inc	8260503	Timesheet: Exempt	$ (1,312)
				8560050	Adder-A&G Payroll-CC1500	$ (81)
				8560070	Adder-Non-Prod-CC1500	$ (213)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (97)
				8560560	Funded Benefits Overhead-CC1500	$ (211)
				8560610	Unfunded Service Costs OH-CC1500	$ (66)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 210
				8560710	Performce Incentive OH-CC1500	$ (234)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (78)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (44)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (45)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,180)**
		6677	Great Prairie Wind LLC	8260503	Timesheet: Exempt	$ (1,098)
				8560050	Adder-A&G Payroll-CC1500	$ (2,145)
				8560070	Adder-Non-Prod-CC1500	$ (5,798)
				8560080	External-Workers Comp-CC1500	$ (181)
				8560510	PR Tax Overhead-CC1500	$ (2,894)
				8560560	Funded Benefits Overhead-CC1500	$ (5,859)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,824)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,851
				8560710	Performce Incentive OH-CC1500	$ (6,512)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,083)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (96)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (28)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,228)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,292)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (25,191)**
		6679	Brookview Solar I LLC	8260503	Timesheet: Exempt	$ (7,033)
				8560050	Adder-A&G Payroll-CC1500	$ (372)
				8560070	Adder-Non-Prod-CC1500	$ (1,068)
				8560080	External-Workers Comp-CC1500	$ (32)
				8560510	PR Tax Overhead-CC1500	$ (502)
				8560560	Funded Benefits Overhead-CC1500	$ (1,130)
				8560610	Unfunded Service Costs OH-CC1500	$ (352)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,128
				8560710	Performce Incentive OH-CC1500	$ (1,257)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (366)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (25)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (240)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (260)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (11,518)**
		6680	Resurgence Solar I	8260503	Timesheet: Exempt	$ (4,372)
				8560050	Adder-A&G Payroll-CC1500	$ (1,036)
				8560070	Adder-Non-Prod-CC1500	$ (2,828)
				8560080	External-Workers Comp-CC1500	$ (92)
				8560510	PR Tax Overhead-CC1500	$ (1,489)
				8560560	Funded Benefits Overhead-CC1500	$ (2,874)
				8560610	Unfunded Service Costs OH-CC1500	$ (895)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,870
				8560710	Performce Incentive OH-CC1500	$ (3,198)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,008)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (50)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (15)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (605)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (640)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (16,234)**
		6681	Big Cypress Solar LLC	8260503	Timesheet: Exempt	$ (24,663)
				8560050	Adder-A&G Payroll-CC1500	$ (1,962)
				8560070	Adder-Non-Prod-CC1500	$ (5,210)
				8560080	External-Workers Comp-CC1500	$ (173)
				8560510	PR Tax Overhead-CC1500	$ (2,710)
				8560560	Funded Benefits Overhead-CC1500	$ (5,196)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,618)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,190
				8560710	Performce Incentive OH-CC1500	$ (5,782)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,898)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (76)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (20)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,084)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,130)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (4)
				Result		**$ (46,335)**
		6682	Sky Ranch Solar LLC	8260503	Timesheet: Exempt	$ (31,411)
				8560050	Adder-A&G Payroll-CC1500	$ (2,843)
				8560070	Adder-Non-Prod-CC1500	$ (7,633)
				8560080	External-Workers Comp-CC1500	$ (250)
				8560510	PR Tax Overhead-CC1500	$ (3,925)
				8560560	Funded Benefits Overhead-CC1500	$ (7,679)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,391)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,669

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (8,544)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,757)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (121)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (34)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,606)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,684)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (63,215)**
		6685	Sac County Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (161)
				8560070	Adder-Non-Prod-CC1500	$ (436)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (218)
				8560560	Funded Benefits Overhead-CC1500	$ (441)
				8560610	Unfunded Service Costs OH-CC1500	$ (137)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 440
				8560710	Performce Incentive OH-CC1500	$ (490)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (156)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (92)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (97)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,812)**
		6687	Bell Ridge Solar LLC	8260503	Timesheet: Exempt	$ (7,736)
				8260507	Timesheet: Exempt OT	$ (5,022)
				8560050	Adder-A&G Payroll-CC1500	$ (819)
				8560070	Adder-Non-Prod-CC1500	$ (2,321)
				8560080	External-Workers Comp-CC1500	$ (51)
				8560510	PR Tax Overhead-CC1500	$ (1,095)
				8560560	Funded Benefits Overhead-CC1500	$ (1,544)
				8560610	Unfunded Service Costs OH-CC1500	$ (481)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,543
				8560710	Performce Incentive OH-CC1500	$ (1,719)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (796)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (37)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (470)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (495)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (21,056)**
		6689	Crystal LakeWind Energy 3	8260503	Timesheet: Exempt	$ (1,278)
				8560050	Adder-A&G Payroll-CC1500	$ (205)
				8560070	Adder-Non-Prod-CC1500	$ (572)
				8560080	External-Workers Comp-CC1500	$ (18)
				8560510	PR Tax Overhead-CC1500	$ (277)
				8560560	Funded Benefits Overhead-CC1500	$ (592)
				8560610	Unfunded Service Costs OH-CC1500	$ (184)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 591
				8560710	Performce Incentive OH-CC1500	$ (658)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (200)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (125)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (134)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,667)**
		6690	Minco Wind Energy II	8560050	Adder-A&G Payroll-CC1500	$ (250)
				8560070	Adder-Non-Prod-CC1500	$ (671)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (333)
				8560560	Funded Benefits Overhead-CC1500	$ (675)
				8560610	Unfunded Service Costs OH-CC1500	$ (210)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 674
				8560710	Performce Incentive OH-CC1500	$ (750)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (242)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (141)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (148)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,781)**
		6693	Washington County Solar	8260503	Timesheet: Exempt	$ (45,635)
				8560050	Adder-A&G Payroll-CC1500	$ (3,557)
				8560070	Adder-Non-Prod-CC1500	$ (9,761)
				8560080	External-Workers Comp-CC1500	$ (303)
				8560510	PR Tax Overhead-CC1500	$ (4,817)
				8560560	Funded Benefits Overhead-CC1500	$ (9,984)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,108)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,972
				8560710	Performce Incentive OH-CC1500	$ (11,109)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,465)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (180)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (55)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,099)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,227)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (5)
				Result		**$ (86,337)**
		6694	Decatur Solar Energy Cntr	8260503	Timesheet: Exempt	$ (46,391)
				8560050	Adder-A&G Payroll-CC1500	$ (4,286)
				8560070	Adder-Non-Prod-CC1500	$ (11,617)
				8560080	External-Workers Comp-CC1500	$ (369)
				8560510	PR Tax Overhead-CC1500	$ (5,769)
				8560560	Funded Benefits Overhead-CC1500	$ (11,772)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,665)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 11,757
				8560710	Performce Incentive OH-CC1500	$ (13,099)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,165)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (197)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (58)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,468)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,602)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (94,708)**
		6695	Wadley Solar LLC	8260503	Timesheet: Exempt	$ (79,274)
				8560050	Adder-A&G Payroll-CC1500	$ (6,747)
				8560070	Adder-Non-Prod-CC1500	$ (18,186)
				8560080	External-Workers Comp-CC1500	$ (583)
				8560510	PR Tax Overhead-CC1500	$ (9,097)
				8560560	Funded Benefits Overhead-CC1500	$ (18,350)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,713)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 18,327
				8560710	Performce Incentive OH-CC1500	$ (20,418)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,548)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (297)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (86)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,841)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,038)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (12)
				Result		**$ (154,863)**
		6696	Duane Arnold Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (79)
				8560070	Adder-Non-Prod-CC1500	$ (206)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (116)
				8560560	Funded Benefits Overhead-CC1500	$ (204)
				8560610	Unfunded Service Costs OH-CC1500	$ (64)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 204
				8560710	Performce Incentive OH-CC1500	$ (227)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (76)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (42)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (44)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (865)**
		6699	Lacy Creek Wind LLC	8560050	Adder-A&G Payroll-CC1500	$ (609)
				8560070	Adder-Non-Prod-CC1500	$ (1,648)
				8560080	External-Workers Comp-CC1500	$ (52)
				8560510	PR Tax Overhead-CC1500	$ (823)
				8560560	Funded Benefits Overhead-CC1500	$ (1,666)
				8560610	Unfunded Service Costs OH-CC1500	$ (519)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,664
				8560710	Performce Incentive OH-CC1500	$ (1,852)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (592)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (28)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (349)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (368)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,859)**
		6700	Blackwell Wind Energy	8560050	Adder-A&G Payroll-CC1500	$ (146)
				8560070	Adder-Non-Prod-CC1500	$ (393)
				8560080	External-Workers Comp-CC1500	$ (12)
				8560510	PR Tax Overhead-CC1500	$ (195)
				8560560	Funded Benefits Overhead-CC1500	$ (395)
				8560610	Unfunded Service Costs OH-CC1500	$ (123)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 395
				8560710	Performce Incentive OH-CC1500	$ (440)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (142)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (83)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (87)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,628)**
		6702	Alta Wind VIII LLC	8560050	Adder-A&G Payroll-CC1500	$ (304)
				8560070	Adder-Non-Prod-CC1500	$ (824)
				8560080	External-Workers Comp-CC1500	$ (26)
				8560510	PR Tax Overhead-CC1500	$ (412)
				8560560	Funded Benefits Overhead-CC1500	$ (834)
				8560610	Unfunded Service Costs OH-CC1500	$ (260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 833
				8560710	Performce Incentive OH-CC1500	$ (928)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (296)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (175)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (184)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,429)**
		6703	Coram Tehachapi LLC	8560050	Adder-A&G Payroll-CC1500	$ (2)
				8560070	Adder-Non-Prod-CC1500	$ (6)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (3)
				8560560	Funded Benefits Overhead-CC1500	$ (6)
				8560610	Unfunded Service Costs OH-CC1500	$ (2)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6
				8560710	Performce Incentive OH-CC1500	$ (7)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1)
				Result		**$ (24)**
		6704	Coram Energy LLC	8260503	Timesheet: Exempt	$ (284)
				8560050	Adder-A&G Payroll-CC1500	$ (45)
				8560070	Adder-Non-Prod-CC1500	$ (125)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (62)
				8560560	Funded Benefits Overhead-CC1500	$ (129)
				8560610	Unfunded Service Costs OH-CC1500	$ (40)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 129
				8560710	Performce Incentive OH-CC1500	$ (144)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (44)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (27)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (29)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (807)**
		6705	Granite Reliable Power	8260503	Timesheet: Exempt	$ (1,785)
				8560050	Adder-A&G Payroll-CC1500	$ (311)
				8560070	Adder-Non-Prod-CC1500	$ (832)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (414)
				8560560	Funded Benefits Overhead-CC1500	$ (836)
				8560610	Unfunded Service Costs OH-CC1500	$ (260)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 835
				8560710	Performce Incentive OH-CC1500	$ (930)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (301)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (175)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (183)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (5,235)**
		6706	Windstar Energy LLC	8260503	Timesheet: Exempt	$ (652)
				8560050	Adder-A&G Payroll-CC1500	$ (278)

						Amount-USD
				8560070	Adder-Non-Prod-CC1500	$ (753)
				8560080	External-Workers Comp-CC1500	$ (24)
				8560510	PR Tax Overhead-CC1500	$ (384)
				8560560	Funded Benefits Overhead-CC1500	$ (762)
				8560610	Unfunded Service Costs OH-CC1500	$ (237)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 761
				8560710	Performce Incentive OH-CC1500	$ (848)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (270)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (160)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (168)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,792)**
		6708	New Madrid Solar LLC	8260503	Timesheet: Exempt	$ (18,950)
				8560050	Adder-A&G Payroll-CC1500	$ (1,172)
				8560070	Adder-Non-Prod-CC1500	$ (3,418)
				8560080	External-Workers Comp-CC1500	$ (105)
				8560510	PR Tax Overhead-CC1500	$ (1,578)
				8560560	Funded Benefits Overhead-CC1500	$ (3,650)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,136)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,646
				8560710	Performce Incentive OH-CC1500	$ (4,062)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,157)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (87)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (30)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (778)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (849)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (33,327)**
		6710	Waco Solar LLC	8260503	Timesheet: Exempt	$ (102,760)
				8260507	Timesheet: Exempt OT	$ (13,236)
				8560050	Adder-A&G Payroll-CC1500	$ (8,917)
				8560070	Adder-Non-Prod-CC1500	$ (24,321)
				8560080	External-Workers Comp-CC1500	$ (723)
				8560510	PR Tax Overhead-CC1500	$ (12,107)
				8560560	Funded Benefits Overhead-CC1500	$ (22,436)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,985)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 22,408
				8560710	Performce Incentive OH-CC1500	$ (24,964)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (8,655)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (394)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (114)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5,082)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (5,345)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (16)
				Result		**$ (213,647)**
		6711	Resurgence Solar II LLC	8260503	Timesheet: Exempt	$ (7,299)
				8560050	Adder-A&G Payroll-CC1500	$ (584)
				8560070	Adder-Non-Prod-CC1500	$ (1,588)
				8560080	External-Workers Comp-CC1500	$ (52)
				8560510	PR Tax Overhead-CC1500	$ (830)
				8560560	Funded Benefits Overhead-CC1500	$ (1,612)
				8560610	Unfunded Service Costs OH-CC1500	$ (502)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,610
				8560710	Performce Incentive OH-CC1500	$ (1,794)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (568)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (27)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (338)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (357)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (13,949)**
		6713	Sebree Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (16,460)
				8560050	Adder-A&G Payroll-CC1500	$ (1,271)
				8560070	Adder-Non-Prod-CC1500	$ (3,574)
				8560080	External-Workers Comp-CC1500	$ (116)
				8560510	PR Tax Overhead-CC1500	$ (1,731)
				8560560	Funded Benefits Overhead-CC1500	$ (3,695)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,150)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,691
				8560710	Performce Incentive OH-CC1500	$ (3,785)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,242)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (71)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (23)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (771)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (824)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (32,854)**
		6714	Appaloosa Run WindLLC	8260503	Timesheet: Exempt	$ (570)
				8560050	Adder-A&G Payroll-CC1500	$ (388)
				8560070	Adder-Non-Prod-CC1500	$ (1,048)
				8560080	External-Workers Comp-CC1500	$ (33)
				8560510	PR Tax Overhead-CC1500	$ (522)
				8560560	Funded Benefits Overhead-CC1500	$ (1,059)
				8560610	Unfunded Service Costs OH-CC1500	$ (330)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,058
				8560710	Performce Incentive OH-CC1500	$ (1,177)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (377)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (17)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (222)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (234)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,924)**
		6715	Cedar Springs Wind IV	8260502	Timesheet: Non-Exempt	$ (2,958)
				8260503	Timesheet: Exempt	$ (78,399)
				8560050	Adder-A&G Payroll-CC1500	$ (4,912)
				8560070	Adder-Non-Prod-CC1500	$ (13,400)
				8560080	External-Workers Comp-CC1500	$ (432)
				8560510	PR Tax Overhead-CC1500	$ (6,806)
				8560560	Funded Benefits Overhead-CC1500	$ (13,594)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,232)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13,578
				8560710	Performce Incentive OH-CC1500	$ (14,598)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,775)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (229)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (68)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,838)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,994)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (136,667)**

						Amount-USD
		6717	Minco Wind Energy III LLC	8260503	Timesheet: Exempt	$ (60)
				8560050	Adder-A&G Payroll-CC1500	$ (253)
				8560070	Adder-Non-Prod-CC1500	$ (681)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (338)
				8560560	Funded Benefits Overhead-CC1500	$ (684)
				8560610	Unfunded Service Costs OH-CC1500	$ (213)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 684
				8560710	Performce Incentive OH-CC1500	$ (761)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (246)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (11)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (143)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (150)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,881)**
		6718	Harmony Florida Solar II	8260503	Timesheet: Exempt	$ (68,134)
				8260507	Timesheet: Exempt OT	$ (748)
				8560050	Adder-A&G Payroll-CC1500	$ (4,630)
				8560070	Adder-Non-Prod-CC1500	$ (12,532)
				8560080	External-Workers Comp-CC1500	$ (370)
				8560510	PR Tax Overhead-CC1500	$ (6,178)
				8560560	Funded Benefits Overhead-CC1500	$ (12,553)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,908)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 12,538
				8560710	Performce Incentive OH-CC1500	$ (13,968)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,496)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (209)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (61)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,651)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,792)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (120,701)**
		6719	Ensign Wind Energy LLC	8260503	Timesheet: Exempt	$ (29)
				8560050	Adder-A&G Payroll-CC1500	$ (243)
				8560070	Adder-Non-Prod-CC1500	$ (652)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (324)
				8560560	Funded Benefits Overhead-CC1500	$ (656)
				8560610	Unfunded Service Costs OH-CC1500	$ (204)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 655
				8560710	Performce Incentive OH-CC1500	$ (730)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (235)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (137)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (144)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,732)**
		6720	Amite Solar LLC	8260503	Timesheet: Exempt	$ (29,260)
				8560050	Adder-A&G Payroll-CC1500	$ (2,473)
				8560070	Adder-Non-Prod-CC1500	$ (6,911)
				8560080	External-Workers Comp-CC1500	$ (213)
				8560510	PR Tax Overhead-CC1500	$ (3,290)
				8560560	Funded Benefits Overhead-CC1500	$ (7,165)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,231)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 7,156
				8560710	Performce Incentive OH-CC1500	$ (7,972)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,418)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (142)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (46)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,513)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,620)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (58,101)**
		6722	Storey Bend Solar LLC	8260503	Timesheet: Exempt	$ (90,727)
				8260507	Timesheet: Exempt OT	$ (698)
				8560050	Adder-A&G Payroll-CC1500	$ (5,600)
				8560070	Adder-Non-Prod-CC1500	$ (15,698)
				8560080	External-Workers Comp-CC1500	$ (468)
				8560510	PR Tax Overhead-CC1500	$ (7,542)
				8560560	Funded Benefits Overhead-CC1500	$ (16,182)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,038)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16,162
				8560710	Performce Incentive OH-CC1500	$ (18,006)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5,480)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (326)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (105)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,439)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,685)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (156,838)**
		6723	DG Empire Sun LLC	8560050	Adder-A&G Payroll-CC1500	$ (1)
				8560070	Adder-Non-Prod-CC1500	$ (2)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (1)
				8560560	Funded Benefits Overhead-CC1500	$ (2)
				8560610	Unfunded Service Costs OH-CC1500	$ (1)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2
				8560710	Performce Incentive OH-CC1500	$ (2)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (8)**
		6724	DG Empire Bright LLC	8560050	Adder-A&G Payroll-CC1500	$ (1)
				8560070	Adder-Non-Prod-CC1500	$ (3)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (2)
				8560560	Funded Benefits Overhead-CC1500	$ (3)
				8560610	Unfunded Service Costs OH-CC1500	$ (1)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3
				8560710	Performce Incentive OH-CC1500	$ (3)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1)
				Result		**$ (13)**
		6725	DG Empire Shine LLC	8560050	Adder-A&G Payroll-CC1500	$ (0)
				8560070	Adder-Non-Prod-CC1500	$ (1)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (0)

						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (1)
				8560610	Unfunded Service Costs OH-CC1500	$ (0)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1
				8560710	Performce Incentive OH-CC1500	$ (1)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (0)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (0)
				Result		**$ (2)**
		6726	Anticline Wind LLC	8260502	Timesheet: Non-Exempt	$ (2,958)
				8260503	Timesheet: Exempt	$ (82,691)
				8560050	Adder-A&G Payroll-CC1500	$ (5,011)
				8560070	Adder-Non-Prod-CC1500	$ (13,700)
				8560080	External-Workers Comp-CC1500	$ (430)
				8560510	PR Tax Overhead-CC1500	$ (6,666)
				8560560	Funded Benefits Overhead-CC1500	$ (13,925)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,335)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13,907
				8560710	Performce Incentive OH-CC1500	$ (14,966)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,873)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (238)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (71)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,909)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,073)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (141,947)**
		6728	DG Connecticut Solar III	8260503	Timesheet: Exempt	$ (865)
				8560050	Adder-A&G Payroll-CC1500	$ (53)
				8560070	Adder-Non-Prod-CC1500	$ (140)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (69)
				8560560	Funded Benefits Overhead-CC1500	$ (139)
				8560610	Unfunded Service Costs OH-CC1500	$ (43)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 139
				8560710	Performce Incentive OH-CC1500	$ (155)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (52)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (29)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (30)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,444)**
		6729	DG Minnesota CS 2021 LLC	8560050	Adder-A&G Payroll-CC1500	$ (2)
				8560070	Adder-Non-Prod-CC1500	$ (4)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (3)
				8560560	Funded Benefits Overhead-CC1500	$ (4)
				8560610	Unfunded Service Costs OH-CC1500	$ (1)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4
				8560710	Performce Incentive OH-CC1500	$ (5)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1)
				Result		**$ (19)**
		6731	Inertia Wind Project LLC	8260503	Timesheet: Exempt	$ (427)
				8560050	Adder-A&G Payroll-CC1500	$ (636)
				8560070	Adder-Non-Prod-CC1500	$ (1,717)
				8560080	External-Workers Comp-CC1500	$ (54)
				8560510	PR Tax Overhead-CC1500	$ (865)
				8560560	Funded Benefits Overhead-CC1500	$ (1,735)
				8560610	Unfunded Service Costs OH-CC1500	$ (540)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,733
				8560710	Performce Incentive OH-CC1500	$ (1,929)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (617)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (29)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (364)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (383)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (7,571)**
		6732	Young Wind LLC	8260503	Timesheet: Exempt	$ (252)
				8560050	Adder-A&G Payroll-CC1500	$ (1,225)
				8560070	Adder-Non-Prod-CC1500	$ (3,313)
				8560080	External-Workers Comp-CC1500	$ (104)
				8560510	PR Tax Overhead-CC1500	$ (1,655)
				8560560	Funded Benefits Overhead-CC1500	$ (3,350)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,043)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,346
				8560710	Performce Incentive OH-CC1500	$ (3,724)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,190)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (55)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (16)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (702)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (739)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (14,024)**
		6735	Sunlight Storage LLC	8560050	Adder-A&G Payroll-CC1500	$ (1,103)
				8560070	Adder-Non-Prod-CC1500	$ (3,054)
				8560080	External-Workers Comp-CC1500	$ (96)
				8560510	PR Tax Overhead-CC1500	$ (1,635)
				8560560	Funded Benefits Overhead-CC1500	$ (3,143)
				8560610	Unfunded Service Costs OH-CC1500	$ (979)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,139
				8560710	Performce Incentive OH-CC1500	$ (3,498)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,077)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (60)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (662)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (706)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (12,893)**
		6736	Cereal City Solar LLC	8260503	Timesheet: Exempt	$ (7,467)
				8560050	Adder-A&G Payroll-CC1500	$ (716)
				8560070	Adder-Non-Prod-CC1500	$ (1,923)
				8560080	External-Workers Comp-CC1500	$ (63)
				8560510	PR Tax Overhead-CC1500	$ (989)
				8560560	Funded Benefits Overhead-CC1500	$ (1,936)
				8560610	Unfunded Service Costs OH-CC1500	$ (603)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,934
				8560710	Performce Incentive OH-CC1500	$ (2,155)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (694)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (31)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (405)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (425)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (15,483)**
		6737	Erath County Solar LLC	8260503	Timesheet: Exempt	$ (2,843)
				8560050	Adder-A&G Payroll-CC1500	$ (142)
				8560070	Adder-Non-Prod-CC1500	$ (422)
				8560080	External-Workers Comp-CC1500	$ (13)
				8560510	PR Tax Overhead-CC1500	$ (184)
				8560560	Funded Benefits Overhead-CC1500	$ (457)
				8560610	Unfunded Service Costs OH-CC1500	$ (142)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 456
				8560710	Performce Incentive OH-CC1500	$ (508)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (140)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (98)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (108)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (4,616)**
		6741	High Banks Wind LLC	8260503	Timesheet: Exempt	$ (17,618)
				8560050	Adder-A&G Payroll-CC1500	$ (1,647)
				8560070	Adder-Non-Prod-CC1500	$ (4,485)
				8560080	External-Workers Comp-CC1500	$ (139)
				8560510	PR Tax Overhead-CC1500	$ (2,235)
				8560560	Funded Benefits Overhead-CC1500	$ (4,560)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,420)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,555
				8560710	Performce Incentive OH-CC1500	$ (5,070)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,602)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (79)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (24)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (957)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,012)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (36,295)**
		6742	RoadrunnerCrossingWndFarm	8260503	Timesheet: Exempt	$ (58,728)
				8560050	Adder-A&G Payroll-CC1500	$ (3,545)
				8560070	Adder-Non-Prod-CC1500	$ (9,705)
				8560080	External-Workers Comp-CC1500	$ (295)
				8560510	PR Tax Overhead-CC1500	$ (4,654)
				8560560	Funded Benefits Overhead-CC1500	$ (9,911)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,086)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,898
				8560710	Performce Incentive OH-CC1500	$ (11,028)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,451)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (177)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (54)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,083)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,207)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (99,029)**
		6743	Circleville Solar LLC	8260503	Timesheet: Exempt	$ (116)
				8560050	Adder-A&G Payroll-CC1500	$ (6)
				8560070	Adder-Non-Prod-CC1500	$ (17)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (7)
				8560560	Funded Benefits Overhead-CC1500	$ (19)
				8560610	Unfunded Service Costs OH-CC1500	$ (6)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19
				8560710	Performce Incentive OH-CC1500	$ (21)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4)
				Result		**$ (189)**
		6745	Pioneer Hutt Wind Energy	8260503	Timesheet: Exempt	$ (8,202)
				8560050	Adder-A&G Payroll-CC1500	$ (581)
				8560070	Adder-Non-Prod-CC1500	$ (1,545)
				8560080	External-Workers Comp-CC1500	$ (52)
				8560510	PR Tax Overhead-CC1500	$ (865)
				8560560	Funded Benefits Overhead-CC1500	$ (1,541)
				8560610	Unfunded Service Costs OH-CC1500	$ (480)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,539
				8560710	Performce Incentive OH-CC1500	$ (1,714)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (562)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (321)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (335)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (14,689)**
		6746	Babbitt Ranch EnergyCntr	8560050	Adder-A&G Payroll-CC1500	$ (83)
				8560070	Adder-Non-Prod-CC1500	$ (230)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (112)
				8560560	Funded Benefits Overhead-CC1500	$ (237)
				8560610	Unfunded Service Costs OH-CC1500	$ (74)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 236
				8560710	Performce Incentive OH-CC1500	$ (263)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (81)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (50)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (53)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (959)**
		6747	Saint Energy Storage II	8260503	Timesheet: Exempt	$ (4,747)
				8260507	Timesheet: Exempt OT	$ (311)
				8560050	Adder-A&G Payroll-CC1500	$ (531)
				8560070	Adder-Non-Prod-CC1500	$ (1,468)
				8560080	External-Workers Comp-CC1500	$ (51)
				8560510	PR Tax Overhead-CC1500	$ (789)
				8560560	Funded Benefits Overhead-CC1500	$ (1,456)
				8560610	Unfunded Service Costs OH-CC1500	$ (453)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,454
				8560710	Performce Incentive OH-CC1500	$ (1,620)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (517)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (28)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (9)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (316)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (335)

						Amount-USD
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (11,177)**
		6748	Kola Energy Storage LLC	8260503	Timesheet: Exempt	$ (75,090)
				8560050	Adder-A&G Payroll-CC1500	$ (6,861)
				8560070	Adder-Non-Prod-CC1500	$ (19,170)
				8560080	External-Workers Comp-CC1500	$ (591)
				8560510	PR Tax Overhead-CC1500	$ (9,230)
				8560560	Funded Benefits Overhead-CC1500	$ (19,868)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,185)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19,843
				8560710	Performce Incentive OH-CC1500	$ (22,107)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,710)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (394)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (127)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,195)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,490)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (9)
				Result		**$ (155,184)**
		6749	Chaves County Solar II	8260503	Timesheet: Exempt	$ (848)
				8560050	Adder-A&G Payroll-CC1500	$ (196)
				8560070	Adder-Non-Prod-CC1500	$ (528)
				8560080	External-Workers Comp-CC1500	$ (18)
				8560510	PR Tax Overhead-CC1500	$ (280)
				8560560	Funded Benefits Overhead-CC1500	$ (531)
				8560610	Unfunded Service Costs OH-CC1500	$ (165)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 530
				8560710	Performce Incentive OH-CC1500	$ (590)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (190)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (112)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (117)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,056)**
		6754	Corby Energy Storage LLC	8260503	Timesheet: Exempt	$ (84,677)
				8560050	Adder-A&G Payroll-CC1500	$ (4,871)
				8560070	Adder-Non-Prod-CC1500	$ (13,326)
				8560080	External-Workers Comp-CC1500	$ (411)
				8560510	PR Tax Overhead-CC1500	$ (6,506)
				8560560	Funded Benefits Overhead-CC1500	$ (13,599)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,234)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13,582
				8560710	Performce Incentive OH-CC1500	$ (15,132)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,742)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (241)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (73)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,857)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,027)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (140,121)**
		6756	Kossuth County Wind LLC	8260503	Timesheet: Exempt	$ (426)
				8560050	Adder-A&G Payroll-CC1500	$ (50)
				8560070	Adder-Non-Prod-CC1500	$ (141)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (66)
				8560560	Funded Benefits Overhead-CC1500	$ (146)
				8560610	Unfunded Service Costs OH-CC1500	$ (46)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 146
				8560710	Performce Incentive OH-CC1500	$ (163)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (49)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (31)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (33)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,013)**
		6765	DG Illinois CS LLC	8560510	PR Tax Overhead-CC1500	$ (32)
				8560560	Funded Benefits Overhead-CC1500	$ (66)
				8560610	Unfunded Service Costs OH-CC1500	$ (21)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 66
				8560710	Performce Incentive OH-CC1500	$ (74)
				Result		**$ (127)**
		6769	Yellow Pine Solar II LLC	8260502	Timesheet: Non-Exempt	$ (3,337)
				8260503	Timesheet: Exempt	$ (56,707)
				8560050	Adder-A&G Payroll-CC1500	$ (4,279)
				8560070	Adder-Non-Prod-CC1500	$ (11,616)
				8560080	External-Workers Comp-CC1500	$ (358)
				8560510	PR Tax Overhead-CC1500	$ (5,752)
				8560560	Funded Benefits Overhead-CC1500	$ (11,747)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,657)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 11,732
				8560710	Performce Incentive OH-CC1500	$ (12,475)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,153)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (190)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (55)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,441)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,568)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (107,610)**
		6770	Vansycle II Wind LLC	8260503	Timesheet: Exempt	$ (1,559)
				8560050	Adder-A&G Payroll-CC1500	$ (300)
				8560070	Adder-Non-Prod-CC1500	$ (803)
				8560080	External-Workers Comp-CC1500	$ (24)
				8560510	PR Tax Overhead-CC1500	$ (400)
				8560560	Funded Benefits Overhead-CC1500	$ (807)
				8560610	Unfunded Service Costs OH-CC1500	$ (251)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 806
				8560710	Performce Incentive OH-CC1500	$ (897)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (290)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (13)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (169)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (177)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (4,888)**
		6772	Desert Peak Energy Storag	8260503	Timesheet: Exempt	$ (3,754)
				8560050	Adder-A&G Payroll-CC1500	$ (1,744)
				8560070	Adder-Non-Prod-CC1500	$ (4,868)
				8560080	External-Workers Comp-CC1500	$ (152)
				8560510	PR Tax Overhead-CC1500	$ (2,378)
				8560560	Funded Benefits Overhead-CC1500	$ (5,039)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,569)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,033

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (5,607)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,705)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (99)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (32)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,064)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,139)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (24,119)**
		6773	Desert Peak Energy Storag	8260503	Timesheet: Exempt	$ (1,366)
				8560050	Adder-A&G Payroll-CC1500	$ (428)
				8560070	Adder-Non-Prod-CC1500	$ (1,199)
				8560080	External-Workers Comp-CC1500	$ (37)
				8560510	PR Tax Overhead-CC1500	$ (575)
				8560560	Funded Benefits Overhead-CC1500	$ (1,245)
				8560610	Unfunded Service Costs OH-CC1500	$ (387)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,243
				8560710	Performce Incentive OH-CC1500	$ (1,385)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (419)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (25)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (263)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (282)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (6,377)**
		6774	Roundhouse Renewable Ener	8260503	Timesheet: Exempt	$ (6,818)
				8560050	Adder-A&G Payroll-CC1500	$ (458)
				8560070	Adder-Non-Prod-CC1500	$ (1,244)
				8560080	External-Workers Comp-CC1500	$ (40)
				8560510	PR Tax Overhead-CC1500	$ (640)
				8560560	Funded Benefits Overhead-CC1500	$ (1,261)
				8560610	Unfunded Service Costs OH-CC1500	$ (393)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,259
				8560710	Performce Incentive OH-CC1500	$ (1,402)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (445)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (21)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (264)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (279)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (12,014)**
		6775	Shamrock Wind LLC	8260503	Timesheet: Exempt	$ (58)
				8560050	Adder-A&G Payroll-CC1500	$ (119)
				8560070	Adder-Non-Prod-CC1500	$ (342)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (164)
				8560560	Funded Benefits Overhead-CC1500	$ (361)
				8560610	Unfunded Service Costs OH-CC1500	$ (112)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 360
				8560710	Performce Incentive OH-CC1500	$ (400)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (117)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (77)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (83)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,493)**
		6776	Wheatridge East Wind LLC	8260503	Timesheet: Exempt	$ (27,847)
				8260507	Timesheet: Exempt OT	$ (329)
				8560050	Adder-A&G Payroll-CC1500	$ (1,695)
				8560070	Adder-Non-Prod-CC1500	$ (4,677)
				8560080	External-Workers Comp-CC1500	$ (144)
				8560510	PR Tax Overhead-CC1500	$ (2,255)
				8560560	Funded Benefits Overhead-CC1500	$ (4,745)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,477)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,739
				8560710	Performce Incentive OH-CC1500	$ (5,280)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,653)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (88)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,008)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,072)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (47,561)**
		6777	Ponderosa Wind II LLC	8260503	Timesheet: Exempt	$ (76,322)
				8560050	Adder-A&G Payroll-CC1500	$ (4,444)
				8560070	Adder-Non-Prod-CC1500	$ (12,139)
				8560080	External-Workers Comp-CC1500	$ (372)
				8560510	PR Tax Overhead-CC1500	$ (5,882)
				8560560	Funded Benefits Overhead-CC1500	$ (12,373)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,852)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 12,358
				8560710	Performce Incentive OH-CC1500	$ (13,768)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,325)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (217)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (66)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,599)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,751)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (126,758)**
		6779	Wild Plains Wind Project	8260503	Timesheet: Exempt	$ (25,277)
				8560050	Adder-A&G Payroll-CC1500	$ (1,494)
				8560070	Adder-Non-Prod-CC1500	$ (4,214)
				8560080	External-Workers Comp-CC1500	$ (130)
				8560510	PR Tax Overhead-CC1500	$ (1,995)
				8560560	Funded Benefits Overhead-CC1500	$ (4,396)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,369)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,391
				8560710	Performce Incentive OH-CC1500	$ (4,892)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,464)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (91)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (30)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (930)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,000)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (42,893)**
		6780	Bronco Plains Wind II LLC	8260503	Timesheet: Exempt	$ (1,205)
				8560050	Adder-A&G Payroll-CC1500	$ (178)
				8560070	Adder-Non-Prod-CC1500	$ (493)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (258)
				8560560	Funded Benefits Overhead-CC1500	$ (508)
				8560610	Unfunded Service Costs OH-CC1500	$ (158)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 507

						Amount-USD
				8560710	Performce Incentive OH-CC1500	$ (564)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (174)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (107)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (114)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,281)**
		6782	Jackalope Wind LLC	8260508	Timesheet: Bargaining: Fixed OT	$ (326)
				8560050	Adder-A&G Payroll-CC1500	$ (17)
				8560070	Adder-Non-Prod-CC1500	$ (53)
				8560510	PR Tax Overhead-CC1500	$ (22)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (17)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (9)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (10)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (455)**
		6785	Coffee County LFG LLC	8260503	Timesheet: Exempt	$ (29,306)
				8560050	Adder-A&G Payroll-CC1500	$ (1,753)
				8560070	Adder-Non-Prod-CC1500	$ (4,691)
				8560080	External-Workers Comp-CC1500	$ (153)
				8560510	PR Tax Overhead-CC1500	$ (2,415)
				8560560	Funded Benefits Overhead-CC1500	$ (4,707)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,465)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,701
				8560710	Performce Incentive OH-CC1500	$ (5,237)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,699)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (72)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (20)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (983)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,030)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (48,835)**
		6786	Clearwater Wind II LLC	8260503	Timesheet: Exempt	$ (881)
				8560050	Adder-A&G Payroll-CC1500	$ (108)
				8560070	Adder-Non-Prod-CC1500	$ (296)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (165)
				8560560	Funded Benefits Overhead-CC1500	$ (303)
				8560610	Unfunded Service Costs OH-CC1500	$ (94)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 303
				8560710	Performce Incentive OH-CC1500	$ (337)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (105)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (64)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (68)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,135)**
		6787	Clearwater Wind East LLC	8260503	Timesheet: Exempt	$ (521)
				8560050	Adder-A&G Payroll-CC1500	$ (50)
				8560070	Adder-Non-Prod-CC1500	$ (132)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (71)
				8560560	Funded Benefits Overhead-CC1500	$ (130)
				8560610	Unfunded Service Costs OH-CC1500	$ (41)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 130
				8560710	Performce Incentive OH-CC1500	$ (145)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (48)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (27)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (28)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,069)**
		6789	Inertia Energy Storage LL	8260503	Timesheet: Exempt	$ (6,737)
				8560050	Adder-A&G Payroll-CC1500	$ (527)
				8560070	Adder-Non-Prod-CC1500	$ (1,432)
				8560080	External-Workers Comp-CC1500	$ (45)
				8560510	PR Tax Overhead-CC1500	$ (710)
				8560560	Funded Benefits Overhead-CC1500	$ (1,453)
				8560610	Unfunded Service Costs OH-CC1500	$ (452)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,451
				8560710	Performce Incentive OH-CC1500	$ (1,617)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (512)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (25)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (305)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (322)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (12,692)**
		6790	Inertia Solar Project LLC	8260503	Timesheet: Exempt	$ (15,236)
				8560050	Adder-A&G Payroll-CC1500	$ (890)
				8560070	Adder-Non-Prod-CC1500	$ (2,414)
				8560080	External-Workers Comp-CC1500	$ (76)
				8560510	PR Tax Overhead-CC1500	$ (1,208)
				8560560	Funded Benefits Overhead-CC1500	$ (2,447)
				8560610	Unfunded Service Costs OH-CC1500	$ (762)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,444
				8560710	Performce Incentive OH-CC1500	$ (2,723)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (865)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (41)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (513)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (541)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (25,285)**
		6791	BT Hickerson Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (26,659)
				8560050	Adder-A&G Payroll-CC1500	$ (1,627)
				8560070	Adder-Non-Prod-CC1500	$ (4,484)
				8560080	External-Workers Comp-CC1500	$ (145)
				8560510	PR Tax Overhead-CC1500	$ (2,200)
				8560560	Funded Benefits Overhead-CC1500	$ (4,575)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,424)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 4,569
				8560710	Performce Incentive OH-CC1500	$ (4,764)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,584)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (80)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (24)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (953)

						Amount-USD
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,009)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (46,791)**
		6793	Wildwood Solar LLC	8260503	Timesheet: Exempt	$ (2,085)
				8560050	Adder-A&G Payroll-CC1500	$ (120)
				8560070	Adder-Non-Prod-CC1500	$ (328)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (160)
				8560560	Funded Benefits Overhead-CC1500	$ (335)
				8560610	Unfunded Service Costs OH-CC1500	$ (104)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 334
				8560710	Performce Incentive OH-CC1500	$ (373)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (116)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (70)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (75)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,448)**
		6794	Clearwater Wind I LLC	8260503	Timesheet: Exempt	$ (2,130)
				8560050	Adder-A&G Payroll-CC1500	$ (870)
				8560070	Adder-Non-Prod-CC1500	$ (2,343)
				8560080	External-Workers Comp-CC1500	$ (72)
				8560510	PR Tax Overhead-CC1500	$ (1,165)
				8560560	Funded Benefits Overhead-CC1500	$ (2,361)
				8560610	Unfunded Service Costs OH-CC1500	$ (735)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,358
				8560710	Performce Incentive OH-CC1500	$ (2,625)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (844)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (38)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (11)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (494)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (519)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (11,850)**
		6796	Flat Fork Solar, LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (84,690)
				8560050	Adder-A&G Payroll-CC1500	$ (4,951)
				8560070	Adder-Non-Prod-CC1500	$ (13,941)
				8560080	External-Workers Comp-CC1500	$ (427)
				8560510	PR Tax Overhead-CC1500	$ (6,628)
				8560560	Funded Benefits Overhead-CC1500	$ (14,502)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,515)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 14,484
				8560710	Performce Incentive OH-CC1500	$ (15,810)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,847)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (294)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (95)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,057)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,280)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (144,388)**
		6797	Cherrywood Solar I LLC	8260503	Timesheet: Exempt	$ (20,520)
				8560050	Adder-A&G Payroll-CC1500	$ (1,281)
				8560070	Adder-Non-Prod-CC1500	$ (3,594)
				8560080	External-Workers Comp-CC1500	$ (111)
				8560510	PR Tax Overhead-CC1500	$ (1,718)
				8560560	Funded Benefits Overhead-CC1500	$ (3,736)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,163)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,731
				8560710	Performce Incentive OH-CC1500	$ (4,157)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,254)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (76)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (25)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (790)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (847)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (35,540)**
		6798	Forgeview Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (115,818)
				8560050	Adder-A&G Payroll-CC1500	$ (6,749)
				8560070	Adder-Non-Prod-CC1500	$ (18,848)
				8560080	External-Workers Comp-CC1500	$ (582)
				8560510	PR Tax Overhead-CC1500	$ (9,066)
				8560560	Funded Benefits Overhead-CC1500	$ (19,501)
				8560610	Unfunded Service Costs OH-CC1500	$ (6,071)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19,477
				8560710	Performce Incentive OH-CC1500	$ (21,372)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,597)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (381)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (122)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,107)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,391)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (9)
				Result		**$ (195,966)**
		6801	Mondu Solar LLC	8260503	Timesheet: Exempt	$ (15,739)
				8560050	Adder-A&G Payroll-CC1500	$ (919)
				8560070	Adder-Non-Prod-CC1500	$ (2,493)
				8560080	External-Workers Comp-CC1500	$ (79)
				8560510	PR Tax Overhead-CC1500	$ (1,249)
				8560560	Funded Benefits Overhead-CC1500	$ (2,528)
				8560610	Unfunded Service Costs OH-CC1500	$ (787)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,525
				8560710	Performce Incentive OH-CC1500	$ (2,813)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (893)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (43)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (530)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (559)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (26,121)**
		6803	St Landry Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (15,739)
				8560050	Adder-A&G Payroll-CC1500	$ (999)
				8560070	Adder-Non-Prod-CC1500	$ (2,766)
				8560080	External-Workers Comp-CC1500	$ (88)
				8560510	PR Tax Overhead-CC1500	$ (1,357)
				8560560	Funded Benefits Overhead-CC1500	$ (2,821)
				8560610	Unfunded Service Costs OH-CC1500	$ (878)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,818
				8560710	Performce Incentive OH-CC1500	$ (2,813)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (972)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (49)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (15)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (584)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (618)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (28,712)**
		6804	Highland Solar I LLC	8260503	Timesheet: Exempt	$ (3,749)
				8560050	Adder-A&G Payroll-CC1500	$ (187)
				8560070	Adder-Non-Prod-CC1500	$ (556)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (260)
				8560560	Funded Benefits Overhead-CC1500	$ (602)
				8560610	Unfunded Service Costs OH-CC1500	$ (187)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 601
				8560710	Performce Incentive OH-CC1500	$ (670)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (185)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (129)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (142)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (6,104)**
		6806	Carol Renewable Energy LL	8260502	Timesheet: Non-Exempt	$ (2,958)
				8260503	Timesheet: Exempt	$ (54,302)
				8560050	Adder-A&G Payroll-CC1500	$ (3,359)
				8560070	Adder-Non-Prod-CC1500	$ (9,131)
				8560080	External-Workers Comp-CC1500	$ (295)
				8560510	PR Tax Overhead-CC1500	$ (4,602)
				8560560	Funded Benefits Overhead-CC1500	$ (9,224)
				8560610	Unfunded Service Costs OH-CC1500	$ (2,872)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 9,212
				8560710	Performce Incentive OH-CC1500	$ (9,735)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (3,261)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (150)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (43)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,918)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,018)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (6)
				Result		**$ (94,662)**
		6807	Canyon Wind Energy LLC	8260503	Timesheet: Exempt	$ (17,829)
				8560050	Adder-A&G Payroll-CC1500	$ (1,205)
				8560070	Adder-Non-Prod-CC1500	$ (3,266)
				8560080	External-Workers Comp-CC1500	$ (110)
				8560510	PR Tax Overhead-CC1500	$ (1,781)
				8560560	Funded Benefits Overhead-CC1500	$ (3,310)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,031)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,306
				8560710	Performce Incentive OH-CC1500	$ (3,683)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,171)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (56)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (16)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (694)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (732)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (31,579)**
		6808	Appleseed Solar LLC	8260503	Timesheet: Exempt	$ (95,887)
				8560050	Adder-A&G Payroll-CC1500	$ (6,353)
				8560070	Adder-Non-Prod-CC1500	$ (17,682)
				8560080	External-Workers Comp-CC1500	$ (543)
				8560510	PR Tax Overhead-CC1500	$ (8,533)
				8560560	Funded Benefits Overhead-CC1500	$ (18,275)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,690)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 18,252
				8560710	Performce Incentive OH-CC1500	$ (20,334)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6,208)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (355)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (113)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,855)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4,119)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (8)
				Result		**$ (169,704)**
		6809	La Casa Wind LLC	8260502	Timesheet: Non-Exempt	$ (2,958)
				8260503	Timesheet: Exempt	$ (90,215)
				8560050	Adder-A&G Payroll-CC1500	$ (5,457)
				8560070	Adder-Non-Prod-CC1500	$ (14,805)
				8560080	External-Workers Comp-CC1500	$ (455)
				8560510	PR Tax Overhead-CC1500	$ (7,120)
				8560560	Funded Benefits Overhead-CC1500	$ (14,964)
				8560610	Unfunded Service Costs OH-CC1500	$ (4,659)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 14,945
				8560710	Performce Incentive OH-CC1500	$ (16,121)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5,298)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (245)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (71)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,121)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,285)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (153,838)**
		6810	Diver Solar LLC	8260503	Timesheet: Exempt	$ (13,962)
				8560050	Adder-A&G Payroll-CC1500	$ (1,016)
				8560070	Adder-Non-Prod-CC1500	$ (2,829)
				8560080	External-Workers Comp-CC1500	$ (90)
				8560510	PR Tax Overhead-CC1500	$ (1,355)
				8560560	Funded Benefits Overhead-CC1500	$ (2,925)
				8560610	Unfunded Service Costs OH-CC1500	$ (911)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,921
				8560710	Performce Incentive OH-CC1500	$ (3,255)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (993)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (57)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (18)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (617)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (659)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (25,767)**
		6811	Tuscola Solar II LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8560050	Adder-A&G Payroll-CC1500	$ (80)
				8560070	Adder-Non-Prod-CC1500	$ (273)
				8560080	External-Workers Comp-CC1500	$ (8)
				8560510	PR Tax Overhead-CC1500	$ (108)
				8560560	Funded Benefits Overhead-CC1500	$ (294)
				8560610	Unfunded Service Costs OH-CC1500	$ (91)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 293
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (79)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (54)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (60)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,591)**
		6820	Sunlight Storage II LLC	8260502	Timesheet: Non-Exempt	$ (3,337)
				8260503	Timesheet: Exempt	$ (99,695)
				8560050	Adder-A&G Payroll-CC1500	$ (8,602)
				8560070	Adder-Non-Prod-CC1500	$ (23,432)
				8560080	External-Workers Comp-CC1500	$ (743)
				8560510	PR Tax Overhead-CC1500	$ (11,696)
				8560560	Funded Benefits Overhead-CC1500	$ (23,778)
				8560610	Unfunded Service Costs OH-CC1500	$ (7,403)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 23,749
				8560710	Performce Incentive OH-CC1500	$ (25,862)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (8,361)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (402)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (119)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4,972)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (5,248)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (15)
				Result		**$ (199,916)**
		6823	Clearwater Wind III LLC	8260502	Timesheet: Non-Exempt	$ (2,958)
				8260503	Timesheet: Exempt	$ (69,074)
				8560050	Adder-A&G Payroll-CC1500	$ (4,268)
				8560070	Adder-Non-Prod-CC1500	$ (11,612)
				8560080	External-Workers Comp-CC1500	$ (374)
				8560510	PR Tax Overhead-CC1500	$ (5,635)
				8560560	Funded Benefits Overhead-CC1500	$ (11,752)
				8560610	Unfunded Service Costs OH-CC1500	$ (3,659)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 11,737
				8560710	Performce Incentive OH-CC1500	$ (12,548)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4,145)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (194)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (57)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (2,449)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (2,580)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (7)
				Result		**$ (119,575)**
		6827	Coastal Prairie Solar LLC	8260503	Timesheet: Exempt	$ (116)
				8560050	Adder-A&G Payroll-CC1500	$ (6)
				8560070	Adder-Non-Prod-CC1500	$ (17)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (7)
				8560560	Funded Benefits Overhead-CC1500	$ (19)
				8560610	Unfunded Service Costs OH-CC1500	$ (6)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 19
				8560710	Performce Incentive OH-CC1500	$ (21)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (6)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (4)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (4)
				Result		**$ (189)**
		6828	Bronson Solar LLC	8260503	Timesheet: Exempt	$ (15,305)
				8560050	Adder-A&G Payroll-CC1500	$ (1,040)
				8560070	Adder-Non-Prod-CC1500	$ (3,070)
				8560080	External-Workers Comp-CC1500	$ (95)
				8560510	PR Tax Overhead-CC1500	$ (1,354)
				8560560	Funded Benefits Overhead-CC1500	$ (3,304)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,029)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,100
				8560710	Performce Incentive OH-CC1500	$ (3,677)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,029)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (82)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (29)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (706)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (774)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (28,194)**
		6831	Oliver Wind IV LLC	8260503	Timesheet: Exempt	$ (4,870)
				8560050	Adder-A&G Payroll-CC1500	$ (357)
				8560070	Adder-Non-Prod-CC1500	$ (986)
				8560080	External-Workers Comp-CC1500	$ (29)
				8560510	PR Tax Overhead-CC1500	$ (466)
				8560560	Funded Benefits Overhead-CC1500	$ (1,014)
				8560610	Unfunded Service Costs OH-CC1500	$ (316)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,012
				8560710	Performce Incentive OH-CC1500	$ (1,128)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (348)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (213)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (227)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (8,966)**
		6838	Kaufman Solar LLC	8260502	Timesheet: Non-Exempt	$ (1,829)
				8260503	Timesheet: Exempt	$ (21,043)
				8560050	Adder-A&G Payroll-CC1500	$ (1,142)
				8560070	Adder-Non-Prod-CC1500	$ (3,411)
				8560080	External-Workers Comp-CC1500	$ (107)
				8560510	PR Tax Overhead-CC1500	$ (1,576)
				8560560	Funded Benefits Overhead-CC1500	$ (3,673)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,144)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,669
				8560710	Performce Incentive OH-CC1500	$ (3,760)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,131)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (90)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (32)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (776)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (851)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (36,898)**
		6840	Hart Wind LLC	8260503	Timesheet: Exempt	$ (1,485)
				8560050	Adder-A&G Payroll-CC1500	$ (111)
				8560070	Adder-Non-Prod-CC1500	$ (330)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (148)
				8560560	Funded Benefits Overhead-CC1500	$ (357)
				8560610	Unfunded Service Costs OH-CC1500	$ (111)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 356
				8560710	Performce Incentive OH-CC1500	$ (397)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (110)

						Amount-USD
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (76)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (84)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,875)**
		6849	Eastern Landfill Gas	8260503	Timesheet: Exempt	$ (641)
				8560050	Adder-A&G Payroll-CC1500	$ (45)
				8560070	Adder-Non-Prod-CC1500	$ (120)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (68)
				8560560	Funded Benefits Overhead-CC1500	$ (120)
				8560610	Unfunded Service Costs OH-CC1500	$ (37)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 120
				8560710	Performce Incentive OH-CC1500	$ (133)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (43)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (25)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (26)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,147)**
		6850	Torrecillas Energy Storag	8560050	Adder-A&G Payroll-CC1500	$ (129)
				8560070	Adder-Non-Prod-CC1500	$ (350)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (177)
				8560560	Funded Benefits Overhead-CC1500	$ (356)
				8560610	Unfunded Service Costs OH-CC1500	$ (111)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 356
				8560710	Performce Incentive OH-CC1500	$ (396)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (125)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (75)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (79)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,462)**
		6853	Compadre Solar LLC	8260503	Timesheet: Exempt	$ (3,529)
				8560050	Adder-A&G Payroll-CC1500	$ (343)
				8560070	Adder-Non-Prod-CC1500	$ (974)
				8560080	External-Workers Comp-CC1500	$ (30)
				8560510	PR Tax Overhead-CC1500	$ (437)
				8560560	Funded Benefits Overhead-CC1500	$ (1,022)
				8560610	Unfunded Service Costs OH-CC1500	$ (318)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,021
				8560710	Performce Incentive OH-CC1500	$ (1,137)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (337)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (22)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (217)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (234)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,587)**
		6855	Manila Solar LLC	8260503	Timesheet: Exempt	$ (13,202)
				8560050	Adder-A&G Payroll-CC1500	$ (663)
				8560070	Adder-Non-Prod-CC1500	$ (1,965)
				8560080	External-Workers Comp-CC1500	$ (61)
				8560510	PR Tax Overhead-CC1500	$ (915)
				8560560	Funded Benefits Overhead-CC1500	$ (2,120)
				8560610	Unfunded Service Costs OH-CC1500	$ (660)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,118
				8560710	Performce Incentive OH-CC1500	$ (2,359)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (657)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (53)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (453)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (498)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (21,508)**
		6856	Dallas Clean Energy McCom	8260503	Timesheet: Exempt	$ (880)
				8560050	Adder-A&G Payroll-CC1500	$ (74)
				8560070	Adder-Non-Prod-CC1500	$ (202)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (99)
				8560560	Funded Benefits Overhead-CC1500	$ (205)
				8560610	Unfunded Service Costs OH-CC1500	$ (64)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 205
				8560710	Performce Incentive OH-CC1500	$ (228)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (72)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (43)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (45)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,717)**
		6860	Silver State South Storag	8560050	Adder-A&G Payroll-CC1500	$ (2,221)
				8560070	Adder-Non-Prod-CC1500	$ (6,194)
				8560080	External-Workers Comp-CC1500	$ (184)
				8560510	PR Tax Overhead-CC1500	$ (2,944)
				8560560	Funded Benefits Overhead-CC1500	$ (6,410)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,996)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 6,402
				8560710	Performce Incentive OH-CC1500	$ (7,133)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (2,171)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (126)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (40)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,353)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,447)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (25,820)**
		6864	Troutdale Grid LLC	8260503	Timesheet: Exempt	$ (65,579)
				8560050	Adder-A&G Payroll-CC1500	$ (6,107)
				8560070	Adder-Non-Prod-CC1500	$ (16,683)
				8560080	External-Workers Comp-CC1500	$ (521)
				8560510	PR Tax Overhead-CC1500	$ (8,192)
				8560560	Funded Benefits Overhead-CC1500	$ (17,006)
				8560610	Unfunded Service Costs OH-CC1500	$ (5,295)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 16,985
				8560710	Performce Incentive OH-CC1500	$ (18,923)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (5,944)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (299)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (90)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3,572)

						Amount-USD
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3,781)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (10)
				Result		**$ (135,018)**
		6866	Roaring Springs Solar LLC	8560050	Adder-A&G Payroll-CC1500	$ (235)
				8560070	Adder-Non-Prod-CC1500	$ (701)
				8560080	External-Workers Comp-CC1500	$ (22)
				8560510	PR Tax Overhead-CC1500	$ (300)
				8560560	Funded Benefits Overhead-CC1500	$ (759)
				8560610	Unfunded Service Costs OH-CC1500	$ (236)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 758
				8560710	Performce Incentive OH-CC1500	$ (844)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (233)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (19)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (7)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (162)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (179)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,939)**
		6877	Breckinridge Energy Stora	8260503	Timesheet: Exempt	$ (6,543)
				8560050	Adder-A&G Payroll-CC1500	$ (352)
				8560070	Adder-Non-Prod-CC1500	$ (1,001)
				8560080	External-Workers Comp-CC1500	$ (31)
				8560510	PR Tax Overhead-CC1500	$ (453)
				8560560	Funded Benefits Overhead-CC1500	$ (1,051)
				8560610	Unfunded Service Costs OH-CC1500	$ (327)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,050
				8560710	Performce Incentive OH-CC1500	$ (1,169)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (345)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (23)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (8)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (223)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (240)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (10,717)**
		6890	Goldenrod Solar LLC	8260503	Timesheet: Exempt	$ (23,339)
				8560050	Adder-A&G Payroll-CC1500	$ (1,294)
				8560070	Adder-Non-Prod-CC1500	$ (3,616)
				8560080	External-Workers Comp-CC1500	$ (113)
				8560510	PR Tax Overhead-CC1500	$ (1,744)
				8560560	Funded Benefits Overhead-CC1500	$ (3,748)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,167)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,744
				8560710	Performce Incentive OH-CC1500	$ (4,171)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,265)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (74)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (24)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (791)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (847)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (38,452)**
		6891	Pluto Energy Storage LLC	8560050	Adder-A&G Payroll-CC1500	$ (471)
				8560070	Adder-Non-Prod-CC1500	$ (1,372)
				8560080	External-Workers Comp-CC1500	$ (42)
				8560510	PR Tax Overhead-CC1500	$ (637)
				8560560	Funded Benefits Overhead-CC1500	$ (1,464)
				8560610	Unfunded Service Costs OH-CC1500	$ (456)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,462
				8560710	Performce Incentive OH-CC1500	$ (1,629)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (465)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (35)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (312)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (340)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,772)**
		6910	NextEra Energy Services F	8260503	Timesheet: Exempt	$ (833)
				8560050	Adder-A&G Payroll-CC1500	$ (51)
				8560070	Adder-Non-Prod-CC1500	$ (135)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (72)
				8560560	Funded Benefits Overhead-CC1500	$ (134)
				8560610	Unfunded Service Costs OH-CC1500	$ (42)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 134
				8560710	Performce Incentive OH-CC1500	$ (149)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (50)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (28)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (29)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,396)**
		6923	Vanguard Energy Services	8260503	Timesheet: Exempt	$ (17,679)
				8560050	Adder-A&G Payroll-CC1500	$ (995)
				8560070	Adder-Non-Prod-CC1500	$ (2,757)
				8560080	External-Workers Comp-CC1500	$ (87)
				8560510	PR Tax Overhead-CC1500	$ (1,336)
				8560560	Funded Benefits Overhead-CC1500	$ (2,839)
				8560610	Unfunded Service Costs OH-CC1500	$ (884)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,836
				8560710	Performce Incentive OH-CC1500	$ (3,159)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (972)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (54)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (17)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (598)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (638)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (29,180)**
		6931	Shamrock Energy Storage L	8260503	Timesheet: Exempt	$ (2,493)
				8560050	Adder-A&G Payroll-CC1500	$ (1,102)
				8560070	Adder-Non-Prod-CC1500	$ (3,032)
				8560080	External-Workers Comp-CC1500	$ (90)
				8560510	PR Tax Overhead-CC1500	$ (1,462)
				8560560	Funded Benefits Overhead-CC1500	$ (3,107)
				8560610	Unfunded Service Costs OH-CC1500	$ (967)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,103
				8560710	Performce Incentive OH-CC1500	$ (3,457)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,074)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (57)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (18)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (654)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (694)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (15,105)**

						Amount-USD
		6934	Ocean Energy Holdings LLC	8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (12)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (13)
				8560610	Unfunded Service Costs OH-CC1500	$ (4)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13
				8560710	Performce Incentive OH-CC1500	$ (14)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3)
				Result		**$ (50)**
		6937	Jackson Fuller Energy Sto	8560050	Adder-A&G Payroll-CC1500	$ (628)
				8560070	Adder-Non-Prod-CC1500	$ (1,830)
				8560080	External-Workers Comp-CC1500	$ (56)
				8560510	PR Tax Overhead-CC1500	$ (849)
				8560560	Funded Benefits Overhead-CC1500	$ (1,952)
				8560610	Unfunded Service Costs OH-CC1500	$ (608)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,950
				8560710	Performce Incentive OH-CC1500	$ (2,173)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (620)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (46)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (16)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (416)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (454)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,699)**
		6943	NextEra Energy Services G	8260503	Timesheet: Exempt	$ (2,209)
				8560050	Adder-A&G Payroll-CC1500	$ (134)
				8560070	Adder-Non-Prod-CC1500	$ (355)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (170)
				8560560	Funded Benefits Overhead-CC1500	$ (355)
				8560610	Unfunded Service Costs OH-CC1500	$ (110)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 354
				8560710	Performce Incentive OH-CC1500	$ (395)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (129)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (5)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (74)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (77)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (3,672)**
		6944	Sumpter Energy LLC	8260503	Timesheet: Exempt	$ (8,073)
				8560050	Adder-A&G Payroll-CC1500	$ (417)
				8560070	Adder-Non-Prod-CC1500	$ (1,244)
				8560080	External-Workers Comp-CC1500	$ (39)
				8560510	PR Tax Overhead-CC1500	$ (551)
				8560560	Funded Benefits Overhead-CC1500	$ (1,347)
				8560610	Unfunded Service Costs OH-CC1500	$ (419)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,346
				8560710	Performce Incentive OH-CC1500	$ (1,499)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (414)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (35)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (12)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (288)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (317)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (13,311)**
		6945	Seminole Energy LLC	8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (12)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (13)
				8560610	Unfunded Service Costs OH-CC1500	$ (4)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13
				8560710	Performce Incentive OH-CC1500	$ (14)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3)
				Result		**$ (50)**
		6946	Trail Ridge Energy LLC	8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (12)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (13)
				8560610	Unfunded Service Costs OH-CC1500	$ (4)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13
				8560710	Performce Incentive OH-CC1500	$ (14)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3)
				Result		**$ (50)**
		6948	Brevard Energy LLC	8560050	Adder-A&G Payroll-CC1500	$ (4)
				8560070	Adder-Non-Prod-CC1500	$ (12)
				8560080	External-Workers Comp-CC1500	$ (0)
				8560510	PR Tax Overhead-CC1500	$ (5)
				8560560	Funded Benefits Overhead-CC1500	$ (13)
				8560610	Unfunded Service Costs OH-CC1500	$ (4)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 13
				8560710	Performce Incentive OH-CC1500	$ (14)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (4)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (3)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (3)
				Result		**$ (50)**
		6970	Wildcat Ranch Energy Stor	8560050	Adder-A&G Payroll-CC1500	$ (74)
				8560070	Adder-Non-Prod-CC1500	$ (222)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (95)
				8560560	Funded Benefits Overhead-CC1500	$ (240)
				8560610	Unfunded Service Costs OH-CC1500	$ (75)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 240
				8560710	Performce Incentive OH-CC1500	$ (267)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (74)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)

						Amount-USD
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (51)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (57)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (930)**
		6977	Route 66 Energy Storage L	8260503	Timesheet: Exempt	$ (1,485)
				8560050	Adder-A&G Payroll-CC1500	$ (74)
				8560070	Adder-Non-Prod-CC1500	$ (220)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (98)
				8560560	Funded Benefits Overhead-CC1500	$ (239)
				8560610	Unfunded Service Costs OH-CC1500	$ (74)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 238
				8560710	Performce Incentive OH-CC1500	$ (265)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (73)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (51)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (56)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,413)**
		6983	Minco II Energy Storage L	8260503	Timesheet: Exempt	$ (1,485)
				8560050	Adder-A&G Payroll-CC1500	$ (482)
				8560070	Adder-Non-Prod-CC1500	$ (1,409)
				8560080	External-Workers Comp-CC1500	$ (43)
				8560510	PR Tax Overhead-CC1500	$ (650)
				8560560	Funded Benefits Overhead-CC1500	$ (1,507)
				8560610	Unfunded Service Costs OH-CC1500	$ (469)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,505
				8560710	Performce Incentive OH-CC1500	$ (1,677)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (476)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (36)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (13)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (321)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (351)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (7,414)**
		7007	SEABROOK STATION	5250000	PAYROLL EXPENSE: Other Earnings	$ (15,386)
				5270700	PAYROLL EXPENSE: DP-No Overheads Applied	$ 3,505
				5310000	EMPLOYEE WELFARE	$ (4,222)
				5320000	RELOCATION	$ (63,385)
				5340000	Education & Training	$ (9,173)
				5340100	Books, Periodicals & Subscriptions	$ (350)
				5400100	MATERIALS & SUPPLIES: General	$ (17)
				5400200	CONSUMABLES	$ (6)
				5400300	EQUIPMENT PARTS	$ (153)
				5400330	Generator Repairs and Replacement	$ (12)
				5400700	FREIGHT: Excluding Fuel	$ (23)
				5400800	STRUCTURES & IMPROVEMENTS	$ (854)
				5401720	VEHICLE: Maintenance	$ (106)
				5410120	TELECOM EQUIPMENT PURCHASES	$ (1,143)
				5500500	CELLULAR TELEPHONE AND PAGERS	$ (164)
				5600000	BUSINESS TRAVEL: Lodging	$ (35,851)
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ (11,530)
				5600110	Meals & Entertainment-100% Deductible Meals	$ (5,010)
				5600200	BUSINESS TRAVEL: Air	$ (26,203)
				5600300	BUSINESS TRAVEL: Car Rental	$ (7,193)
				5600400	Per Diem-Meals ONLY	$ (176)
				5600500	BUSINESS TRAVEL: Miscellaneous Expenses	$ (4,209)
				5600600	BUSINESS TRAVEL: Corporate Air Charter	$ (162)
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ (3,465)
				5610000	DUES & SUBSCRIPTIONS: Personal	$ (63)
				5610100	DUES & SUBSCRIPTIONS: Corporate	$ (1,735)
				5610500	DUES & SUBSCRIPTIONS: Industry Associations	$ (95)
				5620000	LICENSES PERMITS & FEES: Federal State	$ (417)
				5750000	OUTSIDE SERVICES: Security	$ (401)
				5750100	OUTSIDE SERVICES: Legal	$ (10,992)
				5750300	OUTSIDE SERVICES: Engineering	$ (1,096)
				5750400	OUTSIDE SERVICES: General Business Consulting	$ (32,915)
				5750450	OUTSIDE SERVICES: Information Technology	$ (3,775,802)
				5750550	OUTSIDE SERVICES: Contractor Straight Time Labor	$ (273,407)
				5750560	OUTSIDE SERVICES: Contractor Other Labor	$ (7,058)
				5750700	OUTSIDE SVCS: Other	$ (146,858)
				5751000	OUTSIDE SVCS: Building Services	$ (31)
				5760000	OFFICE EQUIPMENT REPAIR & MAINTENANCE	$ (105)
				5760100	COMPUTER EQUIPMENT EXPENSE	$ (3,680)
				5760110	COMPUTER EQUIPMENT PURCHASES	$ (17,723)
				5760200	SOFTWARE EXPENSE	$ (3,687)
				5760205	Cloud IaaS Hosting Fees	$ (222,400)
				5760210	SOFTWARE MAINTENANCE	$ 9,245
				5760220	SOFTWARE PURCHASES	$ (134,355)
				5760300	OFFICE SUPPLIES	$ (1,678)
				5760400	POSTAGE	$ (645)
				5760500	OFFICE FURNITURE AND EQUIPMENT	$ 100
				5800001	OTHER EXPENSE Chrome River	$ (1,366)
				8030911	SS&E A&G Year End OH	$ 5,126
				8260502	Timesheet: Non-Exempt	$ (92,846)
				8260503	Timesheet: Exempt	$ (8,191,203)
				8260504	Timesheet: Bargaining: Fixed	$ (3,546)
				8260506	Timesheet: Non-Exempt OT	$ (4,069)
				8260507	Timesheet: Exempt OT	$ (116,355)
				8260508	Timesheet: Bargaining: Fixed OT	$ (36)
				8260511	Timesheet: Temporary Relieving	$ (258)
				8260512	Timesheet: Shift Differential	$ (61)
				8269502	Residual-Non-Exempt ST	$ (623)
				8269503	Residual-Exempt ST	$ (34,564)
				8269506	Residual-Non-Exempt OT	$ (0)
				8269507	Residual-Exempt OT	$ (45)
				8269520	Residual-Other Earnings	$ (27,855)
				8560050	Adder-A&G Payroll-CC1500	$ (401,999)
				8560070	Adder-Non-Prod-CC1500	$ (649,938)
				8560080	External-Workers Comp-CC1500	$ (35,257)
				8560510	PR Tax Overhead-CC1500	$ (667,635)
				8560512	PR Tax Overhead-CC2000	$ (2,951)
				8560514	PR Tax Overhead-CC2005	$ (10,139)
				8560520	PR Tax Overhead-CC6152	$ (7,443)
				8560522	PR Tax Overhead-CC7007	$ (925)
				8560523	PR Tax Overhead-CC7011	$ (237)
				8560560	Funded Benefits Overhead-CC1500	$ (1,364,216)
				8560562	Funded Benefits Overhead-CC2000	$ (5,186)
				8560564	Funded Benefits Overhead-CC2005	$ (11,819)
				8560570	Funded Benefits Overhead-CC6152	$ (11,723)
				8560572	Funded Benefits Overhead-CC7007	$ (1,138)

						Amount-USD
				8560573	Funded Benefits Overhead-CC7011	$ (290)
				8560610	Unfunded Service Costs OH-CC1500	$ (424,724)
				8560612	Unfunded Service Costs OH-CC2000	$ (1,122)
				8560614	Unfunded Service Costs OH-CC2005	$ (2,097)
				8560620	Unfunded Service Costs OH-CC6152	$ (4,672)
				8560622	Unfunded Service Costs OH-CC7007	$ (611)
				8560623	Unfunded Service Costs OH-CC7011	$ (188)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 1,362,516
				8560710	Performce Incentive OH-CC1500	$ (1,501,813)
				8560712	Performce Incentive OH-CC2000	$ (10,078)
				8560714	Performce Incentive OH-CC2005	$ (23,967)
				8560720	Performce Incentive OH-CC6152	$ (12,753)
				8560722	Performce Incentive OH-CC7007	$ (1,037)
				8560723	Performce Incentive OH-CC7011	$ (207)
				8560760	Workers Comp OH-CC1500	$ (4,901)
				8560762	Workers Comp OH-CC2000	$ (79)
				8560764	Workers Comp OH-CC2005	$ (150)
				8560770	Workers Comp OH-CC6152	$ (197)
				8560772	Workers Comp OH-CC7007	$ (6)
				8560773	Workers Comp OH-CC7011	$ (37)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (391,447)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (20,058)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (6,118)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (236,295)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (250,485)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (630)
				8560908	Adder A&G Exp-CC2000	$ (6,298)
				8560911	Adder A&G Exp-CC2005	$ (13,534)
				8560917	Adder A&G Exp-CC6152	$ (13,189)
				8560918	Adder A&G Exp-CC7007	$ (1,530)
				8560919	Adder A&G Exp-CC7011	$ (236)
				Result		**$ (18,015,624)**
		7011	DUANE ARNOLD ENERGY CENTR	8260502	Timesheet: Non-Exempt	$ 0
				8260503	Timesheet: Exempt	$ (17,912)
				8560050	Adder-A&G Payroll-CC1500	$ (1,272)
				8560070	Adder-Non-Prod-CC1500	$ (3,478)
				8560080	External-Workers Comp-CC1500	$ (107)
				8560510	PR Tax Overhead-CC1500	$ (1,707)
				8560560	Funded Benefits Overhead-CC1500	$ (3,548)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,105)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 3,544
				8560710	Performce Incentive OH-CC1500	$ (3,948)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,238)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (63)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (19)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (745)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (790)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (2)
				Result		**$ (32,389)**
		7014	NEE OpSv FBO Otter Tail-L	8560050	Adder-A&G Payroll-CC1500	$ (53)
				8560070	Adder-Non-Prod-CC1500	$ (143)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (71)
				8560560	Funded Benefits Overhead-CC1500	$ (146)
				8560610	Unfunded Service Costs OH-CC1500	$ (45)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 145
				8560710	Performce Incentive OH-CC1500	$ (162)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (51)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (31)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (32)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (596)**
		7016	NEE OpSv FBO Otr Tail-A1	8560050	Adder-A&G Payroll-CC1500	$ (62)
				8560070	Adder-Non-Prod-CC1500	$ (170)
				8560080	External-Workers Comp-CC1500	$ (5)
				8560510	PR Tax Overhead-CC1500	$ (84)
				8560560	Funded Benefits Overhead-CC1500	$ (173)
				8560610	Unfunded Service Costs OH-CC1500	$ (54)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 172
				8560710	Performce Incentive OH-CC1500	$ (192)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (61)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (36)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (38)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (707)**
		7017	NEE OpSv FBO Otr Tail-A2	8560050	Adder-A&G Payroll-CC1500	$ (65)
				8560070	Adder-Non-Prod-CC1500	$ (176)
				8560080	External-Workers Comp-CC1500	$ (6)
				8560510	PR Tax Overhead-CC1500	$ (88)
				8560560	Funded Benefits Overhead-CC1500	$ (179)
				8560610	Unfunded Service Costs OH-CC1500	$ (56)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 179
				8560710	Performce Incentive OH-CC1500	$ (199)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (63)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (3)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (38)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (40)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (733)**
		7038	NEE Ops FBO Meyersdale St	8560050	Adder-A&G Payroll-CC1500	$ (31)
				8560070	Adder-Non-Prod-CC1500	$ (81)
				8560080	External-Workers Comp-CC1500	$ (3)
				8560510	PR Tax Overhead-CC1500	$ (43)
				8560560	Funded Benefits Overhead-CC1500	$ (80)
				8560610	Unfunded Service Costs OH-CC1500	$ (25)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 80
				8560710	Performce Incentive OH-CC1500	$ (90)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (30)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (17)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (17)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (338)**
		7042	NEERO&MSvcZFBO2CreeksSolr	8560050	Adder-A&G Payroll-CC1500	$ (20)
				8560070	Adder-Non-Prod-CC1500	$ (52)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (25)

						Amount-USD
				8560560	Funded Benefits Overhead-CC1500	$ (52)
				8560610	Unfunded Service Costs OH-CC1500	$ (16)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 52
				8560710	Performce Incentive OH-CC1500	$ (58)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (19)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (1)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (11)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (11)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (215)**
		7044	NEER OMSvcs-FBO MowerCnty	8560050	Adder-A&G Payroll-CC1500	$ (129)
				8560070	Adder-Non-Prod-CC1500	$ (352)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (175)
				8560560	Funded Benefits Overhead-CC1500	$ (358)
				8560610	Unfunded Service Costs OH-CC1500	$ (112)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 358
				8560710	Performce Incentive OH-CC1500	$ (399)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (126)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (75)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (80)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,467)**
		7051	FBO Cavalry Solar	8560050	Adder-A&G Payroll-CC1500	$ (171)
				8560070	Adder-Non-Prod-CC1500	$ (481)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (226)
				8560560	Funded Benefits Overhead-CC1500	$ (501)
				8560610	Unfunded Service Costs OH-CC1500	$ (156)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 501
				8560710	Performce Incentive OH-CC1500	$ (558)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (168)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (10)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (106)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (114)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,009)**
		7052	FBO Dunns Bridge Energy	8560050	Adder-A&G Payroll-CC1500	$ (250)
				8560070	Adder-Non-Prod-CC1500	$ (704)
				8560080	External-Workers Comp-CC1500	$ (21)
				8560510	PR Tax Overhead-CC1500	$ (330)
				8560560	Funded Benefits Overhead-CC1500	$ (721)
				8560610	Unfunded Service Costs OH-CC1500	$ (224)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 720
				8560710	Performce Incentive OH-CC1500	$ (802)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (245)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (154)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (166)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,917)**
		7055	FBO Ashtabula III	8560050	Adder-A&G Payroll-CC1500	$ (81)
				8560070	Adder-Non-Prod-CC1500	$ (222)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (110)
				8560560	Funded Benefits Overhead-CC1500	$ (225)
				8560610	Unfunded Service Costs OH-CC1500	$ (70)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 225
				8560710	Performce Incentive OH-CC1500	$ (250)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (79)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (47)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (50)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (923)**
		7061	FBO Clearwater Wind East	8260503	Timesheet: Exempt	$ (2,531)
				8560050	Adder-A&G Payroll-CC1500	$ (233)
				8560070	Adder-Non-Prod-CC1500	$ (638)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (305)
				8560560	Funded Benefits Overhead-CC1500	$ (652)
				8560610	Unfunded Service Costs OH-CC1500	$ (203)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 651
				8560710	Performce Incentive OH-CC1500	$ (725)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (227)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (12)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (137)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (145)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,180)**
		7065	FBO Cavalry Bess	8560050	Adder-A&G Payroll-CC1500	$ (107)
				8560070	Adder-Non-Prod-CC1500	$ (320)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (147)
				8560560	Funded Benefits Overhead-CC1500	$ (346)
				8560610	Unfunded Service Costs OH-CC1500	$ (108)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 346
				8560710	Performce Incentive OH-CC1500	$ (385)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (106)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (74)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (82)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,351)**
		8007	NextEra Canadian Op Srvs	8560050	Adder-A&G Payroll-CC1500	$ (1,866)
				8560070	Adder-Non-Prod-CC1500	$ (5,100)
				8560080	External-Workers Comp-CC1500	$ (160)
				8560510	PR Tax Overhead-CC1500	$ (2,526)
				8560560	Funded Benefits Overhead-CC1500	$ (5,160)
				8560610	Unfunded Service Costs OH-CC1500	$ (1,606)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 5,153
				8560710	Performce Incentive OH-CC1500	$ (5,741)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (1,816)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (91)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (27)

						Amount-USD
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (1,090)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (1,154)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (3)
				Result		**$ (21,189)**
		8406	MOUNT COPPER, LP	8560050	Adder-A&G Payroll-CC1500	$ (79)
				8560070	Adder-Non-Prod-CC1500	$ (215)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (107)
				8560560	Funded Benefits Overhead-CC1500	$ (219)
				8560610	Unfunded Service Costs OH-CC1500	$ (68)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 218
				8560710	Performce Incentive OH-CC1500	$ (243)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (77)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (46)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (49)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (895)**
		8407	PUBNICO POINT, LP	8560050	Adder-A&G Payroll-CC1500	$ (46)
				8560070	Adder-Non-Prod-CC1500	$ (124)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (62)
				8560560	Funded Benefits Overhead-CC1500	$ (126)
				8560610	Unfunded Service Costs OH-CC1500	$ (39)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 126
				8560710	Performce Incentive OH-CC1500	$ (140)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (44)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (26)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (28)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (517)**
		8409	GHOST PINE WINDFARM LP	8260503	Timesheet: Exempt	$ (138)
				8560050	Adder-A&G Payroll-CC1500	$ (132)
				8560070	Adder-Non-Prod-CC1500	$ (360)
				8560080	External-Workers Comp-CC1500	$ (11)
				8560510	PR Tax Overhead-CC1500	$ (178)
				8560560	Funded Benefits Overhead-CC1500	$ (365)
				8560610	Unfunded Service Costs OH-CC1500	$ (113)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 364
				8560710	Performce Incentive OH-CC1500	$ (405)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (129)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (76)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (81)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,633)**
		8414	MOUNT MILLER WIND ENERGY	8560050	Adder-A&G Payroll-CC1500	$ (79)
				8560070	Adder-Non-Prod-CC1500	$ (215)
				8560080	External-Workers Comp-CC1500	$ (7)
				8560510	PR Tax Overhead-CC1500	$ (107)
				8560560	Funded Benefits Overhead-CC1500	$ (219)
				8560610	Unfunded Service Costs OH-CC1500	$ (68)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 218
				8560710	Performce Incentive OH-CC1500	$ (243)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (77)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (4)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (46)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (49)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (895)**
		8416	Bornish Wind LP	8260503	Timesheet: Exempt	$ (866)
				8560050	Adder-A&G Payroll-CC1500	$ (156)
				8560070	Adder-Non-Prod-CC1500	$ (435)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (208)
				8560560	Funded Benefits Overhead-CC1500	$ (449)
				8560610	Unfunded Service Costs OH-CC1500	$ (140)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 449
				8560710	Performce Incentive OH-CC1500	$ (499)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (153)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (3)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (95)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (101)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,678)**
		8418	East Durham Wind LP	8560050	Adder-A&G Payroll-CC1500	$ (34)
				8560070	Adder-Non-Prod-CC1500	$ (91)
				8560080	External-Workers Comp-CC1500	$ (3)
				8560510	PR Tax Overhead-CC1500	$ (45)
				8560560	Funded Benefits Overhead-CC1500	$ (93)
				8560610	Unfunded Service Costs OH-CC1500	$ (29)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 92
				8560710	Performce Incentive OH-CC1500	$ (103)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (33)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (19)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (21)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (379)**
		8419	Goshen Wind LP	8260503	Timesheet: Exempt	$ (2,579)
				8560050	Adder-A&G Payroll-CC1500	$ (294)
				8560070	Adder-Non-Prod-CC1500	$ (817)
				8560080	External-Workers Comp-CC1500	$ (25)
				8560510	PR Tax Overhead-CC1500	$ (400)
				8560560	Funded Benefits Overhead-CC1500	$ (843)
				8560610	Unfunded Service Costs OH-CC1500	$ (262)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 842
				8560710	Performce Incentive OH-CC1500	$ (937)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (287)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (16)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (5)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (178)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (190)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (5,992)**
		8421	Kerwood Wind LP	8260503	Timesheet: Exempt	$ (519)

						Amount-USD
				8560050	Adder-A&G Payroll-CC1500	$ (118)
				8560070	Adder-Non-Prod-CC1500	$ (327)
				8560080	External-Workers Comp-CC1500	$ (10)
				8560510	PR Tax Overhead-CC1500	$ (158)
				8560560	Funded Benefits Overhead-CC1500	$ (335)
				8560610	Unfunded Service Costs OH-CC1500	$ (104)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 335
				8560710	Performce Incentive OH-CC1500	$ (373)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (115)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (6)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (71)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (75)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (1,879)**
		8423	Cedar Point II LTD PTP	8260503	Timesheet: Exempt	$ (259)
				8560050	Adder-A&G Payroll-CC1500	$ (165)
				8560070	Adder-Non-Prod-CC1500	$ (450)
				8560080	External-Workers Comp-CC1500	$ (14)
				8560510	PR Tax Overhead-CC1500	$ (222)
				8560560	Funded Benefits Overhead-CC1500	$ (459)
				8560610	Unfunded Service Costs OH-CC1500	$ (143)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 458
				8560710	Performce Incentive OH-CC1500	$ (510)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (160)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (8)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (96)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (102)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,134)**
		8425	Elmira Energy Storage LP	8560050	Adder-A&G Payroll-CC1500	$ (9)
				8560070	Adder-Non-Prod-CC1500	$ (25)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (12)
				8560560	Funded Benefits Overhead-CC1500	$ (25)
				8560610	Unfunded Service Costs OH-CC1500	$ (8)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 25
				8560710	Performce Incentive OH-CC1500	$ (28)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6)
				Result		**$ (103)**
		8426	Parry Energy Storage LP	8560050	Adder-A&G Payroll-CC1500	$ (9)
				8560070	Adder-Non-Prod-CC1500	$ (25)
				8560080	External-Workers Comp-CC1500	$ (1)
				8560510	PR Tax Overhead-CC1500	$ (12)
				8560560	Funded Benefits Overhead-CC1500	$ (25)
				8560610	Unfunded Service Costs OH-CC1500	$ (8)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 25
				8560710	Performce Incentive OH-CC1500	$ (28)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (9)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (0)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (0)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (5)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (6)
				Result		**$ (103)**
		8702	NEEOpSvcFBOSummerhavnWdLP	8260503	Timesheet: Exempt	$ (296)
				8560050	Adder-A&G Payroll-CC1500	$ (333)
				8560070	Adder-Non-Prod-CC1500	$ (895)
				8560080	External-Workers Comp-CC1500	$ (28)
				8560510	PR Tax Overhead-CC1500	$ (433)
				8560560	Funded Benefits Overhead-CC1500	$ (901)
				8560610	Unfunded Service Costs OH-CC1500	$ (280)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 900
				8560710	Performce Incentive OH-CC1500	$ (1,002)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (323)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (14)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (188)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (198)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (3,997)**
		8703	NEEOpSvcsFBOConestogoWdLP	8560050	Adder-A&G Payroll-CC1500	$ (187)
				8560070	Adder-Non-Prod-CC1500	$ (493)
				8560080	External-Workers Comp-CC1500	$ (16)
				8560510	PR Tax Overhead-CC1500	$ (235)
				8560560	Funded Benefits Overhead-CC1500	$ (490)
				8560610	Unfunded Service Costs OH-CC1500	$ (153)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 489
				8560710	Performce Incentive OH-CC1500	$ (545)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (180)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (102)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (106)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,027)**
		8704	NEEOpSvcsFBOMooreSolarLP	8560050	Adder-A&G Payroll-CC1500	$ (202)
				8560070	Adder-Non-Prod-CC1500	$ (533)
				8560080	External-Workers Comp-CC1500	$ (17)
				8560510	PR Tax Overhead-CC1500	$ (255)
				8560560	Funded Benefits Overhead-CC1500	$ (529)
				8560610	Unfunded Service Costs OH-CC1500	$ (165)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 528
				8560710	Performce Incentive OH-CC1500	$ (589)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (195)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (7)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (110)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (115)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,191)**
		8705	NEEOpSvcsFBOSombraSolarLP	8560050	Adder-A&G Payroll-CC1500	$ (49)
				8560070	Adder-Non-Prod-CC1500	$ (132)
				8560080	External-Workers Comp-CC1500	$ (4)
				8560510	PR Tax Overhead-CC1500	$ (66)
				8560560	Funded Benefits Overhead-CC1500	$ (132)
				8560610	Unfunded Service Costs OH-CC1500	$ (41)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 132
				8560710	Performce Incentive OH-CC1500	$ (147)

						Amount-USD
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (47)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (2)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (1)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (28)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (29)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (546)**
		8706	NEEOpSvcsFBOJerichoWindLP	8260503	Timesheet: Exempt	$ (12,974)
				8560050	Adder-A&G Payroll-CC1500	$ (364)
				8560070	Adder-Non-Prod-CC1500	$ (975)
				8560080	External-Workers Comp-CC1500	$ (31)
				8560510	PR Tax Overhead-CC1500	$ (1,133)
				8560560	Funded Benefits Overhead-CC1500	$ (2,383)
				8560610	Unfunded Service Costs OH-CC1500	$ (742)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 2,380
				8560710	Performce Incentive OH-CC1500	$ (2,651)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (353)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (15)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (4)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (205)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (214)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (1)
				Result		**$ (19,665)**
		8707	NEEOpSvcsFBO Varna WindLP	8560050	Adder-A&G Payroll-CC1500	$ (235)
				8560070	Adder-Non-Prod-CC1500	$ (625)
				8560080	External-Workers Comp-CC1500	$ (20)
				8560510	PR Tax Overhead-CC1500	$ (300)
				8560560	Funded Benefits Overhead-CC1500	$ (624)
				8560610	Unfunded Service Costs OH-CC1500	$ (194)
				8560660	Unfunded Benefit Costs OH-CC1500	$ 623
				8560710	Performce Incentive OH-CC1500	$ (694)
				8560790	Adder-A&G Exp-FERC456-CC1500	$ (228)
				8560791	Adder-A&G Exp-FERC408-CC1500	$ (9)
				8560792	Adder-A&G Exp-FERC920-CC1500	$ (2)
				8560793	Adder-A&G Exp-FERC921-CC1500	$ (130)
				8560794	Adder-A&G Exp-FERC923-CC1500	$ (136)
				8560795	Adder-A&G Exp-FERC924-CC1500	$ (0)
				Result		**$ (2,575)**
		Result				**$ (92,326,435)**

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Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Set of Interrogatories
Interrogatory No. 92
Attachment No. 5 of 6
Tab 1 of 1

Direct Charges from Affiliated Entities to FPL
2024

						Amount-USD
					Time-Year	2024
***Company**		**Partner Company**		***Account**	**Inputs (S)/Outputs**	[+] Input
1500	FLORIDA POWER & LIGHT CO	1100	NextEra Energy, Inc.	5300200	EMPLOYEE BENEFITS: 401K	$ 298,163
				5300300	EMPLOYEE BENEFITS: Medical Insurance	$ 36,568
				5300400	EMPLOYEE BENEFITS: Life Insurance	$ 26,806
				5300800	Applied Employee Benefits-(Direct Post)	$ (450)
				5500500	CELLULAR TELEPHONE AND PAGERS	$ (40)
				5974000	PAYROLL TAXES: Unemployment	$ 8,302
				5974200	PAYROLL TAXES: FICA	$ 703,545
				8260500	Timesheet: Exempt-Restricted	$ 636,698
				8260502	Timesheet: Non-Exempt	$ 7,409
				8260503	Timesheet: Exempt	$ 28,734
				8260506	Timesheet: Non-Exempt OT	$ 4,722
				8260507	Timesheet: Exempt OT	$ 13,843
				8260512	Timesheet: Shift Differential	$ 10
				8269500	Res-Exempt-Restricted	$ 4,195
				8269520	Residual-Other Earnings	$ 45,161
				Result		**$ 1,813,665**
		1208	FPL ENERGY SERVICES, INC.	8260502	Timesheet: Non-Exempt	$ 57,349
				8260503	Timesheet: Exempt	$ 720,249
				8260506	Timesheet: Non-Exempt OT	$ 120,908
				8260507	Timesheet: Exempt OT	$ 228,699
				8260511	Timesheet: Temporary Relieving	$ 0
				8260516	Timesheet: Non-Exempt OT Regular	$ 1,431
				8560501	PR Tax Overhead-CC1208	$ 89,594
				8560551	Funded Benefits Overhead-CC1208	$ 141,134
				8560601	Unfunded Service Costs OH-CC1208	$ 34,137
				8560701	Performce Incentive OH-CC1208	$ 136,775
				8560751	Workers Comp OH-CC1208	$ 26,088
				8560900	Adder A&G Exp-CC1208	$ 133,372
				Result		**$ 1,689,735**
		1245	Palms Management Services	8260503	Timesheet: Exempt	$ 176,701
				8560503	PR Tax Overhead-CC1245	$ 17,036
				8560553	Funded Benefits Overhead-CC1245	$ 16,888
				8560603	Unfunded Service Costs OH-CC1245	$ 2,795
				8560703	Performce Incentive OH-CC1245	$ 81,636
				8560753	Workers Comp OH-CC1245	$ 328
				8560796	Adder-A&G Exp-FERC924-CC1245	$ 40,906
				Result		**$ 336,290**
		1252	NEE Transmission LLC	8260503	Timesheet: Exempt	$ 146,383
				8260507	Timesheet: Exempt OT	$ 53,526
				8560505	PR Tax Overhead-CC1252	$ 18,491
				8560555	Funded Benefits Overhead-CC1252	$ 21,678
				8560605	Unfunded Service Costs OH-CC1252	$ 4,324
				8560655	Unfunded Benefit Costs OH-CC1252	$ (16,585)
				8560705	Performce Incentive OH-CC1252	$ 42,891
				8560755	Workers Comp OH-CC1252	$ (52)
				8560901	Adder A&G Exp-CC1252	$ 47,625
				Result		**$ 318,281**
		1253	Lone Star Transmission	8260503	Timesheet: Exempt	$ 7,585
				8260507	Timesheet: Exempt OT	$ 3,177
				8560506	PR Tax Overhead-CC1253	$ 959
				8560556	Funded Benefits Overhead-CC1253	$ 1,084
				8560606	Unfunded Service Costs OH-CC1253	$ (170)

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						Amount-USD
				8560656	Unfunded Benefit Costs OH-CC1253	$ (200)
				8560706	Performce Incentive OH-CC1253	$ 779
				8560756	Workers Comp OH-CC1253	$ (39)
				8560902	Adder A&G Exp-CC1253	$ 1,370
				Result		**$ 14,544**
		1268	NE Energy Pipeline Srvcs	5310000	EMPLOYEE WELFARE	$ 1,708
				5340000	Education & Training	$ 2,993
				5400200	CONSUMABLES	$ 472
				5400300	EQUIPMENT PARTS	$ 223
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ 2,987
				5400500	UNIFORMS	$ 4
				5400600	SAFETY EQUIPMENT	$ 2,767
				5400700	FREIGHT: Excluding Fuel	$ 36
				5400800	STRUCTURES & IMPROVEMENTS	$ 1
				5400901	SITE EQUIPMENT REPAIR & MAINTENANCE Chrome River	$ 517
				5401720	VEHICLE: Maintenance	$ 137
				5410000	TELECOMMUNICATIONS: Leased Telephone Lines	$ 106
				5410100	TELECOMMUNICATIONS: Equipment & Maintenance	$ 24
				5410120	TELECOM EQUIPMENT PURCHASES	$ 266
				5440100	RENT EXP: Non Facility	$ 11
				5500500	CELLULAR TELEPHONE AND PAGERS	$ 5,564
				5500600	UTILITIES: Telephone	$ 1,906
				5500800	UTILITIES: General	$ 69
				5600000	BUSINESS TRAVEL: Lodging	$ 57,892
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ 32,736
				5600110	Meals & Entertainment-100% Deductible Meals	$ 99
				5600200	BUSINESS TRAVEL: Air	$ 17,411
				5600300	BUSINESS TRAVEL: Car Rental	$ 7,442
				5600500	BUSINESS TRAVEL: Miscellaneous Expenses	$ 5,266
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ 847
				5610000	DUES & SUBSCRIPTIONS: Personal	$ 9
				5610500	DUES & SUBSCRIPTIONS: Industry Associations	$ 1,844
				5620000	LICENSES PERMITS & FEES: Federal State	$ 1,126
				5750100	OUTSIDE SERVICES: Legal	$ 25
				5750200	OUTSIDE SERVICES: Accounting Audit Fees	$ 1,185
				5750310	OUTSIDE SERVICES: Equipment/Materials	$ 1,237
				5750400	OUTSIDE SERVICES: General Business Consulting	$ 79,026
				5750450	OUTSIDE SERVICES: Information Technology	$ 4,342
				5750550	OUTSIDE SERVICES: Contractor Straight Time Labor	$ 2,042
				5750560	OUTSIDE SERVICES: Contractor Other Labor	$ 35
				5750700	OUTSIDE SVCS: Other	$ 910
				5760000	OFFICE EQUIPMENT REPAIR & MAINTENANCE	$ 23
				5760100	COMPUTER EQUIPMENT EXPENSE	$ 837
				5760110	COMPUTER EQUIPMENT PURCHASES	$ 1,244
				5760210	SOFTWARE MAINTENANCE	$ 1,019
				5760220	SOFTWARE PURCHASES	$ 16,149
				5760300	OFFICE SUPPLIES	$ 2,301
				5760400	POSTAGE	$ 382
				5760500	OFFICE FURNITURE AND EQUIPMENT	$ 279
				5780005	Lobbying Expense	$ 88,558
				5800001	OTHER EXPENSE Chrome River	$ 312
				8260502	Timesheet: Non-Exempt	$ 822,920
				8260503	Timesheet: Exempt	$ 485,595
				8260506	Timesheet: Non-Exempt OT	$ 162,989
				8260511	Timesheet: Temporary Relieving	$ 708
				8260516	Timesheet: Non-Exempt OT Regular	$ 4,673
				8560507	PR Tax Overhead-CC1268	$ 143,341
				8560557	Funded Benefits Overhead-CC1268	$ 242,055
				8560607	Unfunded Service Costs OH-CC1268	$ 38,213
				8560707	Performce Incentive OH-CC1268	$ 152,288
				8560757	Workers Comp OH-CC1268	$ 2,669
				8560903	Adder A&G Exp-CC1268	$ 301,802
				Result		**$ 2,701,620**
		1293	Trans Bay Cable LLC	8260503	Timesheet: Exempt	$ 2,319
				8560508	PR Tax Overhead-CC1293	$ 230

						Amount-USD
				8560558	Funded Benefits Overhead-CC1293	$ 337
				8560608	Unfunded Service Costs OH-CC1293	$ 112
				8560658	Unfunded Benefit Costs OH-CC1293	$ (412)
				8560708	Performce Incentive OH-CC1293	$ 801
				8560904	Adder A&G Exp-CC1293	$ 1,316
				Result		**$ 4,702**
		1306	GridLiance Management LLC	8260503	Timesheet: Exempt	$ 3,238
				8260507	Timesheet: Exempt OT	$ 8,637
				8560509	PR Tax Overhead-CC1306	$ 1,059
				8560559	Funded Benefits Overhead-CC1306	$ 242
				8560609	Unfunded Service Costs OH-CC1306	$ 93
				8560659	Unfunded Benefit Costs OH-CC1306	$ (311)
				8560709	Performce Incentive OH-CC1306	$ 448
				8560759	Workers Comp OH-CC1306	$ (1)
				8560905	Adder A&G Exp-CC1306	$ 183
				Result		**$ 13,590**
		1512	FPL Project Management L	5300200	EMPLOYEE BENEFITS: 401K	$ 341,958
				5300300	EMPLOYEE BENEFITS: Medical Insurance	$ 64,777
				5300400	EMPLOYEE BENEFITS: Life Insurance	$ 16,146
				5300500	EMPLOYEE BENEFITS: Dental Insurance	$ 30
				5300600	EMPLOYEE BENEFITS: Long Term Disability	$ (603)
				5300800	Applied Employee Benefits-(Direct Post)	$ 100
				5310000	EMPLOYEE WELFARE	$ 668
				5500500	CELLULAR TELEPHONE AND PAGERS	$ (820)
				5974000	PAYROLL TAXES: Unemployment	$ 36,353
				5974200	PAYROLL TAXES: FICA	$ 603,883
				8260502	Timesheet: Non-Exempt	$ 193,846
				8260503	Timesheet: Exempt	$ 5,603,618
				8260506	Timesheet: Non-Exempt OT	$ 8,644
				8260507	Timesheet: Exempt OT	$ 9,555
				8269502	Residual-Non-Exempt ST	$ 992
				8269503	Residual-Exempt ST	$ 55,335
				8269506	Residual-Non-Exempt OT	$ 2
				8269507	Residual-Exempt OT	$ (0)
				8269520	Residual-Other Earnings	$ 25,036
				Result		**$ 6,959,520**
		2000	NextEra Energy Resources	8260502	Timesheet: Non-Exempt	$ 959,167
				8260503	Timesheet: Exempt	$ 14,492,307
				8260506	Timesheet: Non-Exempt OT	$ 239,719
				8260507	Timesheet: Exempt OT	$ 893,535
				8560512	PR Tax Overhead-CC2000	$ 1,261,839
				8560562	Funded Benefits Overhead-CC2000	$ 2,237,506
				8560612	Unfunded Service Costs OH-CC2000	$ 438,350
				8560712	Performce Incentive OH-CC2000	$ 4,219,394
				8560762	Workers Comp OH-CC2000	$ 32,208
				8560908	Adder A&G Exp-CC2000	$ 2,595,196
				Result		**$ 27,369,220**
		2001	NextEra Energy Marketing	5250000	PAYROLL EXPENSE: Other Earnings	$ 5,432
				5270500	PAYROLL EXPENSE: (Direct Post)	$ 7,834
				5300800	Applied Employee Benefits-(Direct Post)	$ 68,759
				5310000	EMPLOYEE WELFARE	$ 42
				5320000	RELOCATION	$ 8,898
				5340000	Education & Training	$ 24
				5400300	EQUIPMENT PARTS	$ 1
				5400400	SITE TOOL & EQUIPMENT EXPENSE	$ 787
				5400700	FREIGHT: Excluding Fuel	$ 1
				5400800	STRUCTURES & IMPROVEMENTS	$ 804
				5410120	TELECOM EQUIPMENT PURCHASES	$ 78
				5500500	CELLULAR TELEPHONE AND PAGERS	$ (16)
				5600000	BUSINESS TRAVEL: Lodging	$ 448
				5600100	Meals & Entertainment-50% Non-Deductible Meals	$ 1,034
				5600110	Meals & Entertainment-100% Deductible Meals	$ 706
				5600200	BUSINESS TRAVEL: Air	$ 847
				5600300	BUSINESS TRAVEL: Car Rental	$ 315
				5600400	Per Diem-Meals ONLY	$ 51

						Amount-USD
				5600500	BUSINESS TRAVEL: Miscellaneous Expenses	$ 190
				5600700	BUSINESS TRAVEL: Occasional Use Mileage	$ 39
				5610000	DUES & SUBSCRIPTIONS: Personal	$ 206
				5610100	DUES & SUBSCRIPTIONS: Corporate	$ 2,199
				5610500	DUES & SUBSCRIPTIONS: Industry Associations	$ 134
				5620000	LICENSES PERMITS & FEES: Federal State	$ 201
				5750400	OUTSIDE SERVICES: General Business Consulting	$ 10,032
				5750450	OUTSIDE SERVICES: Information Technology	$ 44
				5750550	OUTSIDE SERVICES: Contractor Straight Time Labor	$ 64
				5750700	OUTSIDE SVCS: Other	$ 52,447
				5751000	OUTSIDE SVCS: Building Services	$ 188
				5760000	OFFICE EQUIPMENT REPAIR & MAINTENANCE	$ 1
				5760110	COMPUTER EQUIPMENT PURCHASES	$ 676
				5760200	SOFTWARE EXPENSE	$ 1,644
				5760220	SOFTWARE PURCHASES	$ 6,285
				5760300	OFFICE SUPPLIES	$ (824)
				5760350	FORMS & DUPLICATING	$ 34
				5760400	POSTAGE	$ 5
				5800001	OTHER EXPENSE Chrome River	$ 8
				5974400	PAYROLL TAXES: Direct Post	$ (4,527)
				8260502	Timesheet: Non-Exempt	$ 65,197
				8260503	Timesheet: Exempt	$ 400,586
				8260507	Timesheet: Exempt OT	$ 42,794
				8269502	Residual-Non-Exempt ST	$ (246)
				8269503	Residual-Exempt ST	$ 2,103
				8269507	Residual-Exempt OT	$ (0)
				8269520	Residual-Other Earnings	$ 8,319
				8560050	Adder-A&G Payroll-CC1500	$ 1
				8560070	Adder-Non-Prod-CC1500	$ 2
				8560080	External-Workers Comp-CC1500	$ 0
				8560510	PR Tax Overhead-CC1500	$ 1
				8560513	PR Tax Overhead-CC2001	$ 39,325
				8560514	PR Tax Overhead-CC2005	$ 38
				8560560	Funded Benefits Overhead-CC1500	$ 2
				8560563	Funded Benefits Overhead-CC2001	$ 52,685
				8560564	Funded Benefits Overhead-CC2005	$ 52
				8560610	Unfunded Service Costs OH-CC1500	$ 1
				8560613	Unfunded Service Costs OH-CC2001	$ 17,511
				8560614	Unfunded Service Costs OH-CC2005	$ 8
				8560660	Unfunded Benefit Costs OH-CC1500	$ (2)
				8560710	Performce Incentive OH-CC1500	$ 2
				8560713	Performce Incentive OH-CC2001	$ 299,627
				8560714	Performce Incentive OH-CC2005	$ 33
				8560763	Workers Comp OH-CC2001	$ 1,489
				8560764	Workers Comp OH-CC2005	$ 0
				8560790	Adder-A&G Exp-FERC456-CC1500	$ 1
				8560791	Adder-A&G Exp-FERC408-CC1500	$ 0
				8560792	Adder-A&G Exp-FERC920-CC1500	$ 0
				8560793	Adder-A&G Exp-FERC921-CC1500	$ 0
				8560794	Adder-A&G Exp-FERC923-CC1500	$ 0
				8560910	Adder A&G Exp-CC2001	$ 84,318
				Result		**$ 1,178,936**
		2005	NextEra Project Mgmt	8260502	Timesheet: Non-Exempt	$ 5,384
				8260503	Timesheet: Exempt	$ 4,464,443
				8260506	Timesheet: Non-Exempt OT	$ 9,884
				8260507	Timesheet: Exempt OT	$ 300,820
				8260516	Timesheet: Non-Exempt OT Regular	$ 338
				8560514	PR Tax Overhead-CC2005	$ 468,966
				8560564	Funded Benefits Overhead-CC2005	$ 508,012
				8560614	Unfunded Service Costs OH-CC2005	$ 91,934
				8560714	Performce Incentive OH-CC2005	$ 1,096,735
				8560764	Workers Comp OH-CC2005	$ 6,771
				8560911	Adder A&G Exp-CC2005	$ 821,709
				Result		**$ 7,774,998**
		4125	NextEra Analytics LLC	8260503	Timesheet: Exempt	$ 1,049,683

						Amount-USD
				8560516	PR Tax Overhead-CC4125	$ 93,621
				8560566	Funded Benefits Overhead-CC4125	$ 127,330
				8560616	Unfunded Service Costs OH-CC4125	$ 29,879
				8560716	Performce Incentive OH-CC4125	$ 187,396
				8560766	Workers Comp OH-CC4125	$ 1,976
				8560913	Adder A&G Exp-CC4125	$ 216,969
				Result		**$ 1,706,854**
		5011	NextEra Operating Srvs	8260502	Timesheet: Non-Exempt	$ 64,552
				8260503	Timesheet: Exempt	$ 349,323
				8260506	Timesheet: Non-Exempt OT	$ 7,382
				8260507	Timesheet: Exempt OT	$ 44,416
				8560517	PR Tax Overhead-CC5011	$ 49,912
				8560567	Funded Benefits Overhead-CC5011	$ 65,877
				8560617	Unfunded Service Costs OH-CC5011	$ 11,815
				8560717	Performce Incentive OH-CC5011	$ 40,519
				8560767	Workers Comp OH-CC5011	$ 838
				8560914	Adder A&G Exp-CC5011	$ 88,428
				Result		**$ 723,062**
		6131	GEXA ENERGY, LP	8260503	Timesheet: Exempt	$ 87,107
				8260507	Timesheet: Exempt OT	$ 28,563
				8560519	PR Tax Overhead-CC6131	$ 10,578
				8560569	Funded Benefits Overhead-CC6131	$ 14,169
				8560619	Unfunded Service Costs OH-CC6131	$ 3,649
				8560719	Performce Incentive OH-CC6131	$ 18,668
				8560769	Workers Comp OH-CC6131	$ 118
				8560916	Adder A&G Exp-CC6131	$ 15,877
				Result		**$ 178,729**
		6152	NextEra Point Beach	8260502	Timesheet: Non-Exempt	$ 35,113
				8260503	Timesheet: Exempt	$ 1,287,844
				8260504	Timesheet: Bargaining: Fixed	$ 196,744
				8260507	Timesheet: Exempt OT	$ 128,788
				8260508	Timesheet: Bargaining: Fixed OT	$ 312,465
				8260510	Timesheet: Meals	$ 4,486
				8260511	Timesheet: Temporary Relieving	$ 13,614
				8260512	Timesheet: Shift Differential	$ 14,288
				8260518	Timesheet: Bargaining Fixed OT Regular	$ 99,611
				8560520	PR Tax Overhead-CC6152	$ 167,466
				8560570	Funded Benefits Overhead-CC6152	$ 203,941
				8560620	Unfunded Service Costs OH-CC6152	$ 76,614
				8560720	Performce Incentive OH-CC6152	$ 193,293
				8560770	Workers Comp OH-CC6152	$ 3,765
				8560917	Adder A&G Exp-CC6152	$ 365,357
				Result		**$ 3,103,390**
		7007	SEABROOK STATION	8260502	Timesheet: Non-Exempt	$ 48,096
				8260503	Timesheet: Exempt	$ 707,473
				8260504	Timesheet: Bargaining: Fixed	$ 81,276
				8260506	Timesheet: Non-Exempt OT	$ 3,683
				8260507	Timesheet: Exempt OT	$ 45,458
				8260508	Timesheet: Bargaining: Fixed OT	$ 83,984
				8260510	Timesheet: Meals	$ 15
				8260511	Timesheet: Temporary Relieving	$ 1,650
				8260512	Timesheet: Shift Differential	$ 3,583
				8560522	PR Tax Overhead-CC7007	$ 87,819
				8560572	Funded Benefits Overhead-CC7007	$ 101,326
				8560622	Unfunded Service Costs OH-CC7007	$ 56,886
				8560722	Performce Incentive OH-CC7007	$ 111,747
				8560772	Workers Comp OH-CC7007	$ 641
				8560918	Adder A&G Exp-CC7007	$ 184,765
				Result		**$ 1,518,403**
		7011	DUANE ARNOLD ENERGY CENTR	8260503	Timesheet: Exempt	$ 48,351
				8560523	PR Tax Overhead-CC7011	$ 5,846
				8560573	Funded Benefits Overhead-CC7011	$ 6,969
				8560623	Unfunded Service Costs OH-CC7011	$ 4,317
				8560723	Performce Incentive OH-CC7011	$ 5,007
				8560773	Workers Comp OH-CC7011	$ 872

						Amount-USD
				8560919	Adder A&G Exp-CC7011	$ 9,140
				Result		**$ 80,501**
		Result				**$ 57,486,039**

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CSC Allocated Charges from FPL to Affiliated Entities
2024

*WBS-Responsible CC		WBS-Services	PWBS-Services	Actual JAN 2024 - DEC 2024
[+] 0002N4103	Information Technology	CSC	CSC-FPLES	887,382
			CSC-GRIDLIANCE HEART	25
			CSC-GRIDLIANCE HIGH	42
			CSC-GRIDLIANCE MGMT	71,810
			CSC-GRIDLIANCE WEST	118
			CSC-HORIZON WEST	42
			CSC-LONE STAR TRANS	201,957
			CSC-NEECH	1,269
			CSC-NEER	18,256,073
			CSC-NEET	469,344
			CSC-NEET NY	110
			CSC-NEW HAMPSHIRE	68
			CSC-TRANSBAY	165,525
			Result	**20,053,767**
[+] 0002N4502	NEE Financial	CSC	CSC-FPLES	163,675
			CSC-GRIDLIANCE HEART	6,725
			CSC-GRIDLIANCE HIGH	11,208
			CSC-GRIDLIANCE MGMT	33,415
			CSC-GRIDLIANCE WEST	29,819
			CSC-HORIZON WEST	11,208
			CSC-LONE STAR TRANS	111,050
			CSC-NEECH	388,083
			CSC-NEER	9,798,657
			CSC-NEET	152,469
			CSC-NEET NY	29,142
			CSC-NEW HAMPSHIRE	17,933
			CSC-TRANSBAY	86,536
			Result	**10,839,921**
[+] 0002N453A	FPL Finance	CSC	CSC-FPLES	1,853
			CSC-GRIDLIANCE HEART	90
			CSC-GRIDLIANCE HIGH	149
			CSC-GRIDLIANCE MGMT	328
			CSC-GRIDLIANCE WEST	418
			CSC-HORIZON WEST	149
			CSC-LONE STAR TRANS	1,374
			CSC-NEECH	4,482
			CSC-NEER	113,005
			CSC-NEET	1,494
			CSC-NEET NY	388
			CSC-NEW HAMPSHIRE	239
			CSC-TRANSBAY	1,135
			Result	**125,107**
[+] 0002N453C	Investments	CSC	CSC-FPLES	1,555
			CSC-GRIDLIANCE HEART	75
			CSC-GRIDLIANCE HIGH	125
			CSC-GRIDLIANCE MGMT	276
			CSC-GRIDLIANCE WEST	351
			CSC-HORIZON WEST	125
			CSC-LONE STAR TRANS	1,154
			CSC-NEECH	3,763
			CSC NEER	94,867
			CSC-NEET	1,254
			CSC-NEET NY	326

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*WBS-Responsible CC		WBS-Services	PWBS-Services	Actual JAN 2024 - DEC 2024
			CSC-NEW HAMPSHIRE	201
			CSC-TRANSBAY	953
			Result	**105,026**
[+] 0002N4504	Risk Management	CSC	CSC-FPLES	10,547
			CSC-GRIDLIANCE HEART	510
			CSC-GRIDLIANCE HIGH	850
			CSC-GRIDLIANCE MGMT	1,871
			CSC-GRIDLIANCE WEST	2,381
			CSC-HORIZON WEST	850
			CSC-LONE STAR TRANS	7,825
			CSC-NEECH	25,516
			CSC-NEER	643,340
			CSC-NEET	8,505
			CSC-NEET NY	2,211
			CSC-NEW HAMPSHIRE	1,361
			CSC-TRANSBAY	6,464
			Result	**712,233**
[+] 0002N4505	Human Resources & Corporate Services	CSC	CSC-FPLES	319,512
			CSC-GRIDLIANCE HEART	1,249
			CSC-GRIDLIANCE HIGH	4,144
			CSC-GRIDLIANCE MGMT	40,535
			CSC-GRIDLIANCE WEST	8,487
			CSC-HORIZON WEST	3,698
			CSC-LONE STAR TRANS	67,992
			CSC-NEECH	165,551
			CSC-NEER	10,815,930
			CSC-NEET	253,695
			CSC-NEET NY	7,624
			CSC-NEW HAMPSHIRE	5,393
			CSC-TRANSBAY	37,482
			Result	**11,731,293**
[+] 0002N4506	General Counsel/Environmental Services	CSC	CSC-FPLES	87,080
			CSC-GRIDLIANCE HEART	4,214
			CSC-GRIDLIANCE HIGH	7,023
			CSC-GRIDLIANCE MGMT	15,450
			CSC-GRIDLIANCE WEST	19,663
			CSC-HORIZON WEST	7,023
			CSC-LONE STAR TRANS	64,608
			CSC-NEECH	210,677
			CSC-NEER	5,936,605
			CSC-NEET	70,226
			CSC-NEET NY	18,259
			CSC-NEW HAMPSHIRE	11,236
			CSC-TRANSBAY	53,372
			Result	**6,505,432**
[+] 0002N4509	Location 10	CSC	CSC-FPLES	1,333,250
			CSC-GRIDLIANCE HEART	142
			CSC-GRIDLIANCE HIGH	236
			CSC-GRIDLIANCE MGMT	154,018
			CSC-GRIDLIANCE WEST	661
			CSC-HORIZON WEST	236
			CSC-LONE STAR TRANS	232,419
			CSC-NEECH	7,077
			CSC-NEER	23,484,701
			CSC-NEET	309,357
			CSC-NEET NY	613
			CSC-NEW HAMPSHIRE	377
			CSC-TRANSBAY	257,625
			Result	**25,780,711**
[+] 0002N4510	Executive	CSC	CSC -NEET MIDATLANTI	782
			CSC-FPLES	505,129
			CSC-GRIDLIANCE HEART	24,120
			CSC-GRIDLIANCE HIGH	39,775
			CSC-GRIDLIANCE MGMT	82,846

*WBS-Responsible CC		WBS-Services	PWBS-Services	Actual JAN 2024 - DEC 2024
			CSC-GRIDLIANCE WEST	106,899
			CSC-HORIZON WEST	39,626
			CSC-LONE STAR TRANS	360,080
			CSC-NEECH	1,160,662
			CSC-NEER	34,807,952
			CSC-NEET	403,925
			CSC-NEET NY	103,367
			CSC-NEW HAMPSHIRE	63,120
			CSC-TRANSBAY	292,536
			Result	**37,990,817**
[+] 0002N4513	Engineering Const & Supply Chain	CSC	CSC-FPLES	39,117
			CSC-GRIDLIANCE HEART	1,893
			CSC-GRIDLIANCE HIGH	3,155
			CSC-GRIDLIANCE MGMT	6,940
			CSC-GRIDLIANCE WEST	8,833
			CSC-HORIZON WEST	3,155
			CSC-LONE STAR TRANS	29,023
			CSC-NEECH	94,639
			CSC-NEER	2,504,351
			CSC-NEET	31,546
			CSC-NEET NY	8,202
			CSC-NEW HAMPSHIRE	5,047
			CSC-TRANSBAY	23,975
			Result	**2,759,876**
[+] 0002N4514	Internal Audit	CSC	CSC-FPLES	5,021
			CSC-GRIDLIANCE HEART	243
			CSC-GRIDLIANCE HIGH	405
			CSC-GRIDLIANCE MGMT	891
			CSC-GRIDLIANCE WEST	1,134
			CSC-HORIZON WEST	405
			CSC-LONE STAR TRANS	3,725
			CSC-NEECH	12,148
			CSC-NEER	306,281
			CSC-NEET	4,049
			CSC-NEET NY	1,053
			CSC-NEW HAMPSHIRE	648
			CSC-TRANSBAY	3,077
			Result	**339,080**
[+] 0002N4516	Strategy & Corp Dev	CSC	CSC-FPLES	11,650
			CSC-GRIDLIANCE MGMT	1,689
			CSC-LONE STAR TRANS	1,689
			CSC-NEECH	1,435
			CSC-NEER	351,533
			CSC-NEET	9,286
			CSC-TRANSBAY	675
			Result	**377,957**
[+] 0002N4517	Marketing and Communications	CSC	CSC-FPLES	52,919
			CSC-GRIDLIANCE HEART	2,561
			CSC-GRIDLIANCE HIGH	4,268
			CSC-GRIDLIANCE MGMT	9,387
			CSC-GRIDLIANCE WEST	11,950
			CSC-HORIZON WEST	4,268
			CSC-LONE STAR TRANS	39,262
			CSC-NEECH	128,029
			CSC-NEER	3,393,919
			CSC-NEET	42,676
			CSC-NEET NY	11,096
			CSC-NEW HAMPSHIRE	6,828
			CSC-TRANSBAY	32,434
			Result	**3,739,597**
[-] 0002N4000	NextEra Energy, Inc.	CSC	CSC -NEET MIDATLANTI	782
			CSC-FPLES	3,418,689
			CSC-GRIDLIANCE HEART	41,847
			CSC-GRIDLIANCE HIGH	71,381

*WBS-Responsible CC		WBS-Services	PWBS-Services	Actual JAN 2024 - DEC 2024
			CSC-GRIDLIANCE MGMT	419,455
			CSC-GRIDLIANCE WEST	190,715
			CSC-HORIZON WEST	70,786
			CSC-LONE STAR TRANS	1,122,157
			CSC-NEECH	2,203,330
			CSC-NEER	110,507,214
			CSC-NEET	1,757,827
			CSC-NEET NY	182,393
			CSC-NEW HAMPSHIRE	112,452
			CSC-TRANSBAY	961,789
			Result	**121,060,816**

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DECLARATION

I Thomas Broad, sponsor the answer to **Interrogatory No. 88** and co-sponsor the answers to **Interrogatory Nos. 45, 48, 55, and 87** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Thomas Broad

Date: 3/25/25

DECLARATION

I, Thomas Broad, co-sponsor the answer to **Interrogatory No. 55 Corrected** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Thomas Broad

Date: 4/24/25

CORRECTED DECLARATION

I, Thomas Broad, sponsor the answer to **Interrogatory No. 88** and co-sponsor the answers to **Interrogatory Nos. 45, 48, 49, 55, and 87** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Thomas Broad

Date: 4/24/25

DECLARATION

I Jessica Buttress, sponsor the answers to **Interrogatory Nos. 2, 6, 16-22, 24, 26-27, 29, 89 and 96** and co-sponsor the answers to **Interrogatory Nos. 13-15, 23, 25, 28, 30, 32-34, and 45** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

_____

Jessica Buttress

Date: _____

DECLARATION

I, Jessica Buttress, sponsor the supplemental answers to **Interrogatory Nos. 16 and 22** and co-sponsor the supplemental answers to **Interrogatory Nos. 13, 14, 15 and 30** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 5/21/25

DECLARATION

I, Jessica Buttress, co-sponsor the supplemental answer to **Interrogatory No. 24** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 5/27/25

DECLARATION

I Eduardo De Varona, sponsor the answers to **Interrogatory Nos. 37, 38, 47, 54, 56 and 84** and co-sponsor the answers to **Interrogatory Nos. 3, 32, 39, 45, 48, 49, 53, 68 and 87** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Eduardo De Varona

Date: 3-27-2025

DECLARATION

I Dan DeBoer, sponsor the answer to **Interrogatory No. 9** and co-sponsor the answers to **Interrogatory Nos. 32, 45, 48 and 55** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

_____

Dan DeBoer

Date: _____

DECLARATION

I Keith Ferguson, sponsor the answers to **Interrogatory Nos. 46, 51 and 92-95** and co-sponsor the answers to **Interrogatory Nos. 13-15, 25, 30, 31-32, 34-35, 44, 49, 73, and 76** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Keith Ferguson

Date: 3/25/2025

DECLARATION

I, Keith Ferguson, sponsor the supplemental answers to **Interrogatory Nos. 39, 92 and 94** and co-sponsor the supplemental answers to **Interrogatory Nos. 13, 14, 15, 30 and 44** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Keith Ferguson

Date: May 22, 2025

DECLARATION

I, Liz Fuentes, sponsor the answers to **Interrogatory Nos. 8, 11, 12, 36, 40, 50, 52, 57, 59, 60, 63, 66, 67, 72, 77 and 78** and co-sponsor the answers to **Interrogatory Nos. 7, 10, 31, 32, 34, 35, 39, 42-44, 53, 58, 62, 64, 65 and 68** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 3/27/2025

DECLARATION

I, Liz Fuentes, co-sponsor the answer to **Interrogatory No. 43 Corrected** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 4/24/2025

DECLARATION

I, Liz Fuentes, sponsor the supplemental answers to **Interrogatory Nos. 11, 36, 42 and 43** and co-sponsor the supplemental answers to **Interrogatory Nos. 24 and 44** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 5/21/2025

DECLARATION

I Ina Laney, sponsor the answers to **Interrogatory Nos 61, 69, 70, 74, 79, 80 and 90** and co-sponsor the answers to **Interrogatory Nos. 31, 32, 34, 35, 42-45, 48, 49, 58, 62, 64, 65, 71, and 73** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Ina Laney

Ina Laney

Date: 3/26/2025

DECLARATION

I Tim Oliver, co-sponsor the answers to **Interrogatory Nos. 32, 45, 48, 49, 71, 76, and 87** from OPC's First Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Tim Oliver

Date: 3/31/25

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Sixth Set of Interrogatories
Interrogatory No. 124
Page 1 of 1

QUESTION:
Payroll. Refer to the testimony of Jessica Buttress on page 8, lines 14-18. Provide an analysis by year showing the number of authorized employees compared to the actual number of employees, identifying in each year the respective reduction that resulted in the approximately 250 referenced and explain how the reductions could be made with an increase in customers during the same time frame.

RESPONSE:
FPL is interpreting the term "authorized employees" to mean number of employees planned each year. Please see table below with the average number of employees planned compared to the average actual number of employees.

	Average Planned Number of Employees	Average Actual Number of Employees	Average Actual (Decrease)/Increase Year over Year
2021	9,835	9,357	
2022	9,548	8,936	(421)
2023	9,914	9,154	218
2024	9,720	9,112	(42)
2025	9,277		
2026	9,382		
2027	9,427		

For certain historical periods, the Company identified and implemented operational and technological efficiencies, and as a result, was able to reduce the number of employees. Some examples include the use of robotics and drones for data collection, integrating predictive analytics to optimize work processes, and utilization of AI to review documents. These improvements have partially offset the need to hire additional employees to support our growing customer base and expanded operational requirements while providing safe and reliable service.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Sixth Set of Interrogatories
Interrogatory No. 124 Corrected

QUESTION:
Payroll. Refer to the testimony of Jessica Buttress on page 8, lines 14-18. Provide an analysis by year showing the number of authorized employees compared to the actual number of employees, identifying in each year the respective reduction that resulted in the approximately 250 referenced and explain how the reductions could be made with an increase in customers during the same time frame.

RESPONSE:
FPL is interpreting the term "authorized employees" to mean number of employees planned each year. Please see table below with the average number of employees planned compared to the average actual number of employees. FPL's original response to OPC's Sixth Set of Interrogatories, No. 124 is amended to reflect the revisions below. Note, all other amounts reflected in FPL's original response were correctly reported.

	Average Planned Number of Employees	Average Actual Number of Employees	Average Actual (Decrease)/Increase Year over Year
2021	9,835	9,390	
2022	9,548	8,966	(424)
2023	9,914	9,154	188
2024	9,720	9,112	(42)
2025	9,277		
2026	9,382		
2027	9,427		

For certain historical periods, the Company identified and implemented operational and technological efficiencies, and as a result, was able to reduce the number of employees. Some examples include the use of robotics and drones for data collection, integrating predictive analytics to optimize work processes, and utilization of AI to review documents. These improvements have partially offset the need to hire additional employees to support our growing customer base and expanded operational requirements while providing safe and reliable service.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Sixth Set of Interrogatories
Interrogatory No. 155
Page 1 of 1

QUESTION:
Fossil and Renewable Generating. Refer to the testimony of Thomas Broad on page 12, lines 4-9. Identify the 80 positions that were eliminated and identify any positions that are proposed to be added in the filing that would be in the fossil and renewable generation area.

RESPONSE:
The 80 positions eliminated were Bargaining Unit shift personnel across the Fossil fleet that were absorbed in the Fleet Control Center. In 2026, 24 positions are being added to operate the 12 large scale solar sites and 19 battery energy storage sites that will go into commercial operation. In 2027, 24 positions are being added to operate 16 large scale solar sites and 11 battery energy storage sites that will go into commercial operation.

DECLARATION

I, Thomas Broad, sponsor the answers to **Interrogatory Nos. 155, 156, 157 and 158** from OPC's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Thomas Broad

Date: 4/14/25

DECLARATION

I, Jessica Buttress, sponsor the answers to **Interrogatory Nos. 121-124, 126-131** and co-sponsor the answers to **Interrogatory Nos. 125 and 147** from OPC's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 4/11/25

DECLARATION

I, Jessica Buttress, sponsor the answers to **Interrogatory Nos. 124 and 125 Corrected** from OPC's Sixth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 4/28/25

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 222
Page 1 of 1

QUESTION:
Plant. Provide for each of the years 2020-2024 the total capital expenditures by plant types reflected on MFR Schedule B-7 (Steam, Nuclear, Solar etc.) and provide for each of the years 2020-2027 the comparable forecasted capital expenditures by plant types.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Notwithstanding, and without waiver of those objections, FPL responds as follows:

Refer to Attachment 1 to this response for the actual capital expenditures by plant types for each of the years 2021 through 2024. Refer to Attachment 2 for the comparable forecasted capital expenditures by plant type for years 2021 through 2027.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 222
Attachment No. 1 of 2
Tab 1 of 1

Florida Power & Light Company
Actual Capital Expenditures By Plant Types
For the Period 2021 - 2024
In Millions

Plant Type	2021[1]	2022	2023	2024
Steam Production	156.8	152.2	90.5	71.7
Nuclear Production	533.6	587.3	469.2	437.2
Other Production	2,040.2	3,020.7	3,949.3	2,787.6
Transmission	1,862.1	1,503.6	1,330.7	1,545.9
Distribution	2,653.5	3,019.1	3,017.9	2,823.1
General Plant	438.7	460.8	425.6	546.7
Intangible Plant	394.7	345.8	417.3	448.7
Total	**$8,079.6**	**$9,089.4**	**$9,700.6**	**$8,660.8**

[1] Represents capital expenditures for FPL and Gulf Power Company

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 222
Attachment No. 2 of 2
Tab 1 of 1

Florida Power & Light Company
Capital Expenditures Forecast By Plant Types
For the Period 2021 - 2027
In Millions

Plant Type	2021 [1]	2022	2023	2024	2025	2026	2027
Steam Production	160.0	176.4	102.3	90.0	59.0	54.4	15.9
Nuclear Production	489.1	596.2	508.2	396.7	499.8	669.9	685.5
Solar Production	-	-	-	-	1,120.0	1,720.6	2,033.4
Other Renewable Production	-	-	-	-	0.4	28.6	30.8
Other Production	1,687.7	2,791.0	4,113.9	2,581.2	339.7	657.9	888.1
Transmission	1,788.6	1,390.3	1,075.2	1,485.2	1,378.2	1,452.7	1,450.5
Distribution	2,789.9	2,731.9	2,269.2	2,453.5	3,119.0	2,842.7	2,793.3
Battery Storage	-	-	-	-	1,108.4	2,090.4	1,044.1
General Plant	428.3	412.4	503.3	480.5	786.4	979.2	950.5
Intangible Plant	351.1	140.0	390.0	369.1	25.5	16.9	13.0
Total	**$7,694.7**	**$8,238.1**	**$8,962.1**	**$7,856.2**	**$8,436.4**	**$10,513.4**	**$9,905.0**

[1] Represents capital expenditures for FPL and Gulf Power Company.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 229
Page 1 of 1

QUESTION:
Plant Held for Future Use. Refer to the testimony of Tim Oliver Exhibit TO-6. For each of the properties listed with a "Target COD" identified as TBD provide an estimated in-service date based on the Company's long-term planning.

RESPONSE:
Please see Attachment No. 1 for the estimated in-service dates through 2029, based on the Company's long-term planning.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 229
Attachment No. 1 of 1
Tab 1 of 1

Exhibit: TO-6

Land Held for Future Use
Data provided as of December 2024

Type	Territory	Project Name	Target COD
Solar	FPL	Big Water Solar Energy Center	Jan-25
Hybrid Solar & Battery	FPL	Fawn Solar Energy Center	Jan-25
Solar	FPL	Fox Trail Solar Energy Center	Jan-25
Hybrid Solar & Battery	FPL	Green Pasture Solar Energy Center	Jan-25
Solar	FPL	Hog Bay Solar Energy Center	Jan-25
Solar	FPL	Holopaw Solar Energy Center	Jan-25
Hybrid Solar & Battery	FPL	Long Creek Solar Energy Center	Jan-25
Solar	FPL	Redlands Solar Energy Center	Jan-25
Solar	FPL	Speckled Perch Solar Energy Center	Jan-25
Solar	FPL	Swallowtail Solar Energy Center	Jan-25
Solar	FPL	Tenmile Creek Solar Energy Center	Jan-25
Solar	FPL	Thomas Creek Solar Energy Center	Jan-25
Hybrid Solar & Battery	FPL	Big Brook Solar Energy Center	Jan-26
Solar	FPL	Boardwalk Solar Energy Center	Jan-26
Hybrid Solar & Battery	FPL	Flatford Solar Energy Center	Jan-26
Solar	FPL	Goldenrod Solar Energy Center	Jan-26
Solar	FPL	Mallard Solar Energy Center	Jan-26
Solar	FPL	Mare Branch Solar Energy Center	Jan-26
Hybrid Solar & Battery	FPL	Price Creek Solar Energy Center	Jan-26
Hybrid Solar & Battery	FPL	Clover Solar Energy Center	Apr-26
Hybrid Solar & Battery	FPL	North Orange Solar Energy Center	Apr-26
Hybrid Solar & Battery	FPL	Sand Pine Solar Energy Center	Apr-26
Hybrid Solar & Battery	FPL	Sea Grape Solar Energy Center	Apr-26
Solar	FPL	Hendry Solar Energy Center	Jan-27
Hybrid Solar & Battery	FPL	Indrio Solar Energy Center	Jan-27
Solar	FPL	Tangelo Solar Energy Center	Jan-27
Solar	FPL	Wood Stork Solar Energy Center	Jan-27
Solar	FPL	Ambersweet Solar Energy Center	Apr-27
Solar	FPL	County Line Solar Energy Center	Apr-27
Hybrid Solar & Battery	FPL	Middle Lake Solar Energy Center	Apr-27
Solar	FPL	Saddle Solar Energy Center	Apr-27
Solar	FPL	Catfish Solar Energy Center	Jul-27
Solar	FPL	Cocoplum Solar Energy Center	Jul-27
Solar	FPL	Hardwood Hammock Solar Energy Center	Jul-27
Solar	FPL	Maple Trail Solar Energy Center	Jul-27
Battery	FPL	Indiantown (Co-Gen) Property	Jul-27
Solar	FPL	Joshua Creek Solar Energy Center	Oct-27
Solar	FPL	Pinecone Solar Energy Center	Oct-27
Solar	FPL	Spanish Moss Solar Energy Center	Oct-27
Solar	FPL	Vernia Solar Energy Center	Oct-27
Solar	FPL	Beachland Solar Energy Center	Jan-28
Solar	FPL	Bromeliad Solar Energy Center	Jan-28
Solar	FPL	Honeybee Solar Energy Center	Jan-28
Solar	FPL	Inlet Solar Energy Center	Jan-28
Solar	FPL	Myakka Solar Energy Center	Jan-28
Solar	FPL	Sand Gully Solar Energy Center	Jan-28
Solar	FPL	Shores Solar Energy Center	Jan-28
Solar	FPL	Treefrog Solar Energy Center	Jan-28
Solar	FPL	Wabasso Solar Energy Center	Jan-28
Solar	FPL	Waveland Solar Energy Center	Jan-28
Solar	FPL	Bayside Solar Energy Center	Jul-28
Solar	FPL	Cardinal Solar Energy Center	Jul-28
Solar	FPL	LaBelle Solar Energy Center	Jul-28
Solar	FPL	Lutterloh Pond Solar Energy Center	Jul-28

Exhibit: TO-6

Land Held for Future Use
Data provided as of December 2024

Type	Territory	Project Name	Target COD
Solar	FPL	New River Solar Energy Center	Jul-28
Solar	FPL	Pine Lily Solar Energy Center	Jul-28
Solar	FPL	Sawdust Solar Energy Center	Jul-28
Solar	FPL	Shepherd Branch Solar Energy Center	Jul-28
Solar	FPL	Wild Lime Solar Energy Center	Jul-28
Solar	FPL	Blanketflower Solar Energy Center	Jan-29
Solar	FPL	Carlton Solar Energy Center	Jan-29
Solar	FPL	Harbortown Solar Energy Center	Jan-29
Solar	FPL	Hook Point Solar Energy Center	Jan-29
Solar	FPL	Horseback Solar Energy Center	Jan-29
Solar	FPL	Hurston Solar Energy Center	Jan-29
Solar	FPL	Ladybug Solar Energy Center	Jan-29
Solar	FPL	Leafcutter Solar Energy Center	Jan-29
Solar	FPL	Limpkin Solar Energy Center	Jan-29
Solar	FPL	Shell Creek Solar Energy Center	Jan-29
Solar	FPL	Spoonbill Solar Energy Center	Jan-29
Solar	FPL	Spruce Bluff Solar Energy Center	Jan-29
Solar	FPL	Caladium Solar Energy Center	Jul-29
Solar	FPL	Catamaran Solar Energy Center	Jul-29
Solar	FPL	Coconut Solar Energy Center	Jul-29
Hybrid Solar & Battery	FPL	Hummingbird Solar Energy Center	Jul-29
Solar	FPL	Lancewood Solar Energy Center	Jul-29
Solar	FPL	Owen Branch Solar Energy Center	Jul-29
Solar	FPL	Savannas Solar Energy Center	Jul-29
Solar	FPL	Wax Myrtle Solar Energy Center	Jul-29
Solar	FPL	Watermelon Solar Energy Center	Jan-30
Solar	FPL	Cowbone Creek Solar Energy Center	Jul-30
Solar	FPL	Dove Solar Energy Center	Jul-30
Solar	FPL	IFC - SE Groves (Me & Yu) Property	Jul-30
Solar	FPL	Lupine Solar Energy Center	Jul-30
Solar	FPL	Northfork Solar Energy Center	Jul-30
Solar	FPL	Martin Solar Energy Center	Oct-30
Solar	FPL	Blackberry Solar Energy Center	Apr-31
Solar	FPL	Meadowlark Solar Energy Center	Apr-31
Solar	FPL	Callahan Solar Energy Center	Jan-32
Solar	FPL	IFC - SE Groves (Anchor) Property	Jan-32
Solar	FPL	IFC - SE Groves (Vero224) Property	Jan-32
Solar	FPL	Gopher Ridge Property	various 2032-2033
Solar	FPL	Scrubjay Solar Energy Center	Jan-33
Future Gen	FPL	Hendry Clean Energy Center	TBD
Solar	FPL	Tesoro Groves Property	various 2030
Solar	FPL	US Sugar Corp Property	various 2030
Solar	FPL	Edentown Property	various 2030-2031
Solar	FPL	Williams Farms - 6300 Property	various 2030-2031
Solar	FPL	Good Grove Investments Property	various 2030-2033
Solar	FPL	Sunbreak Farms Property	various 2031
Solar	FPL	IFC - SE Groves (Valencia) Property	various 2031
Solar	FPL	Phillips Forest Property	various 2032
Solar	FPL	El Maximo Ranch Holdings Property	various 2033-2038

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 230
Page 1 of 1

QUESTION:
Plant Held for Future Use. Refer to MFR Schedule B-15 for 2026 and 2027. Provide for each category of costs for 2026 and 2027 a summary listing each property, the beginning of the year cost, the end of the year cost, the date acquired and the planned date for the property to go into service.

RESPONSE:
See Attachment No.1 for the requested information.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 230
Attachment No. 1 of 1
Tab 1 of 1

Florida Power & Light Company
Plant Held for Future Use by Project
For the Period 2026-2027

Category of Costs	Project Name	2026 Beginning Balance	2026 Ending Balance [1]	2027 Ending Balance	Date Acquired	In-Service Date
STEAM PRODUCTION FUTURE USE	Scherer Common	3,032,678.45	3,032,678.45	3,032,678.45	Various	Dec-30
STEAM PRODUCTION FUTURE USE	Scherer Unit #4	1,422,163.34	1,422,163.34	1,422,163.34	Various	Dec-30
STEAM PRODUCTION FUTURE USE	Scherer Units 3&4 Common	1,099,421.99	1,099,421.99	1,099,421.99	Various	Dec-30
TRANSMISSION FUTURE USE	Cypress Pond Transmission Line	465,407.31	465,407.31	465,407.31	Aug-24	Apr-23 [2]
TRANSMISSION FUTURE USE	Riviera 230kV Injection	150.00	150.00	150.00	Aug-23	Jun-24 [2]
TRANSMISSION FUTURE USE	Puma Transmission Substation	9,167.88	9,167.88	9,167.88	Nov-22	Mar-25 [2]
TRANSMISSION FUTURE USE	Sunbreak Substation	1,657,678.25	-	-	Sep-22	Apr-26
TRANSMISSION FUTURE USE	Big Brook Solar T-Line	71,430.90	-	-	May-24	Jan-26
TRANSMISSION FUTURE USE	Flatford Solar 230kV Line	42,241.50	-	-	Mar-24	Jan-26
TRANSMISSION FUTURE USE	Sand Pine Solar T- Line	182,927.09	-	-	Feb-24	Apr-26
TRANSMISSION FUTURE USE	Line to Portsaid Sub	27,177.02	-	-	Jan-95	Nov-26
TRANSMISSION FUTURE USE	Bermont Transmission Interconnect	749,815.53	-	-	2020-2024	Dec-26
TRANSMISSION FUTURE USE	Englewood-Placida-Myakka	298,405.81	-	-	Dec-03	Dec-26
TRANSMISSION FUTURE USE	Partridge Switchyard Site	9,043,336.68	-	-	Sep-23	Dec-26
TRANSMISSION FUTURE USE	Whitfield Injection	4,075,352.51	-	-	2022-2024	Dec-26
TRANSMISSION FUTURE USE	Woods Substation Expansion	1,563,720.92	-	-	Jun-22	Dec-26
TRANSMISSION FUTURE USE	Whitfield Injection ROW	2,927,000.00	-	-	2025	Dec-26
TRANSMISSION FUTURE USE	Galloway-South Miami Loop	1,834,049.69	1,834,049.69	-	Oct-05	Jun-27
TRANSMISSION FUTURE USE	Lulawater Loop ROW	-	1,120,000.00	-	2026-2027	Jun-27
TRANSMISSION FUTURE USE	Pembroke-Lauderdale ROW	-	1,100,000.00	-	2026-2027	Jun-27
TRANSMISSION FUTURE USE	Parker IPC Row	245,000.00	245,000.00	-	2024-2027	Dec-27
TRANSMISSION FUTURE USE	Argyle	676,208.09	676,208.09	676,208.09	Jan-22	Jun-28
TRANSMISSION FUTURE USE	Duda N&S ROW	1,000,000.00	3,500,000.00	6,500,000.00	2025-2028	Jun-28
TRANSMISSION FUTURE USE	Edentown-Williams ROW	-	-	2,000,000.00	2027-2028	Jul-28
TRANSMISSION FUTURE USE	Knott-Carriage ROW	773,000.00	1,293,000.00	2,293,000.00	2025-2027	Jul-28
TRANSMISSION FUTURE USE	Arch Creek	682,809.49	682,809.49	682,809.49	Dec-93	Dec-28
TRANSMISSION FUTURE USE	Beach Haven-Innerarity ROW	5,240,631.09	4,740,631.09	5,240,631.09	2022-2024	Dec-28
TRANSMISSION FUTURE USE	Bickett-Zoysia ROW	-	-	1,500,000.00	2027-2028	Dec-28
TRANSMISSION FUTURE USE	Alico-Terry ROW	-	1,099,000.00	5,154,000.00	2026-2027	Dec-28
TRANSMISSION FUTURE USE	Valencia ROW	-	2,000,000.00	3,300,000.00	2026-2028	Dec-28
TRANSMISSION FUTURE USE	Parker-Callaway ROW	-	-	1,675,000.00	2027	Jun-29
TRANSMISSION FUTURE USE	Shalimar Loop ROW	-	-	142,000.00	2027-2028	Jun-29
TRANSMISSION FUTURE USE	Brooke Injection	7,411,846.04	7,411,846.04	7,411,846.04	2021-2024	Dec-29
TRANSMISSION FUTURE USE	Brook Injection ROW	-	1,010,000.00	7,197,000.00	2026-2028	Dec-29
TRANSMISSION FUTURE USE	Punta Gorda Injection ROW	-	-	2,027,000.00	2027-2029	Dec-29
TRANSMISSION FUTURE USE	Memphis Loop Transmission	810,716.51	810,716.51	810,716.51	Jun-12	Jun-30
TRANSMISSION FUTURE USE	Cost Myaka ROW	2,207,000.00	2,207,000.00	2,207,000.00	2025	Dec-30

TRANSMISSION FUTURE USE	Ft. Myers SC ROW	-	12,331,000.00	12,331,000.00	2026	Jan-31
TRANSMISSION FUTURE USE	Commerce Substation	179,028.17	179,028.17	179,028.17	Oct-07	Nov-31
TRANSMISSION FUTURE USE	PTN Levee ROW	1,565,687.22	1,565,687.22	1,565,687.22	2018-2024	Dec-31
TRANSMISSION FUTURE USE	Conservation-Levee 500KV Line	5,671,737.67	5,671,737.67	5,671,737.67	Apr-95	Feb-32
TRANSMISSION FUTURE USE	Levee-South Dade	2,324,541.09	2,324,541.09	2,324,541.09	Jul-77	Jun-32
TRANSMISSION FUTURE USE	Volusia-Smyrna 115kv	566,375.75	566,375.75	566,375.75	Mar-02	Jan-34
TRANSMISSION FUTURE USE	Rima Sub & Rima Volusia	619,861.00	619,861.00	619,861.00	Oct-88	Mar-34
TRANSMISSION FUTURE USE	Green Transmission Switch Station	9,777,914.96	9,777,914.96	9,777,914.96	Sep-06	Jun-34
TRANSMISSION FUTURE USE	Harbor Punta Gorda	738,482.93	738,482.93	738,482.93	Sep-08	Jun-34
TRANSMISSION FUTURE USE	Pt Sewell Sandpiper	1,767,016.11	1,767,016.11	1,767,016.11	Feb-08	Jun-34
TRANSMISSION FUTURE USE	Desoto-Orange River	900,792.09	900,792.09	900,792.09	Jul-78	Dec-34
TRANSMISSION FUTURE USE	Pirolo	1,364,640.85	1,364,640.85	1,364,640.85	Dec-12	Dec-34
TRANSMISSION FUTURE USE	Possum Transmission Switch Station	751,505.01	751,505.01	751,505.01	Mar-08	Dec-34
TRANSMISSION FUTURE USE	Future Solar ROWs	3,959,322.00	3,959,322.00	3,959,322.00	Various	Various
TRANSMISSION FUTURE USE	New Transmission ROW	28,503,807.06	34,487,847.84	36,343,604.34	Various	Various
DISTRIBUTION FUTURE USE	Durbin Expansion Substation	3,422,356.46	3,422,356.46	3,422,356.46	2020-2024	Dec-27 [2]
DISTRIBUTION FUTURE USE	Broadmoor	937,205.77	937,205.77	937,205.77	Aug-01	Sep-24 [2]
DISTRIBUTION FUTURE USE	Treeline Substation	1,739,974.86	-	-	Jan-08	Oct-26
DISTRIBUTION FUTURE USE	Tortuga Substation	2,958,000.00	-	-	2025	Oct-26
DISTRIBUTION FUTURE USE	Curtis Substation	7,089,783.65	-	-	Aug-23	Nov-26
DISTRIBUTION FUTURE USE	Portsaid Substation	487,193.81	-	-	Dec-95	Nov-26
DISTRIBUTION FUTURE USE	Armadillo Substation	11,529,269.36	-	-	Feb-23	Nov-26
DISTRIBUTION FUTURE USE	South Walton Substation	3,251,000.00	-	-	2025	Nov-26
DISTRIBUTION FUTURE USE	Norris Substation	77,000.00	814,000.00	-	2025-2026	Jun-27
DISTRIBUTION FUTURE USE	Cirrus Substation	3,522,126.54	3,522,126.54	-	Apr-24	Nov-27
DISTRIBUTION FUTURE USE	Pilar Substation	216,000.00	10,099,000.00	-	2025-2026	Nov-27
DISTRIBUTION FUTURE USE	Pineland Substation	1,700,000.00	1,700,000.00	-	2025	Nov-27
DISTRIBUTION FUTURE USE	Green Cove Substation	48,000.00	62,000.00	62,000.00	2025-2026	Jan-28
DISTRIBUTION FUTURE USE	Valentine Substation	113,000.00	7,573,000.00	7,573,000.00	2026	Jan-28
DISTRIBUTION FUTURE USE	Hickson Substation	1,829.72	1,829.72	1,829.72	Feb-02	Jun-28
DISTRIBUTION FUTURE USE	Wilson Grove Substation	-	168,000.00	1,572,000.00	2026-2027	Jul-28
DISTRIBUTION FUTURE USE	Chester Substation	374,695.16	374,695.16	374,695.16	Feb-04	Nov-28
DISTRIBUTION FUTURE USE	Hickory Substation	361,202.58	361,202.58	361,202.58	Jun-23	Nov-28
DISTRIBUTION FUTURE USE	Leisure Substation	4,013,368.52	4,013,368.52	4,013,368.52	Jun-24	Nov-28
DISTRIBUTION FUTURE USE	Skyline Substation	4,304,594.59	4,304,594.59	4,304,594.59	Dec-21	Nov-28
DISTRIBUTION FUTURE USE	Breakfast Point Substation	-	-	2,798,000.00	2027	Nov-28
DISTRIBUTION FUTURE USE	Julia Substation	-	145,000.00	1,575,000.00	2026-2027	Nov-28
DISTRIBUTION FUTURE USE	Radiant-Chester Substation	-	-	565,000.00	2027	Nov-28
DISTRIBUTION FUTURE USE	Silverleaf Substation	-	-	1,440,000.00	2027	Nov-28
DISTRIBUTION FUTURE USE	Wild Heron Substation	-	-	2,253,000.00	2027	Nov-28
DISTRIBUTION FUTURE USE	Lake Pk Expansion Substation	-	114,000.00	7,574,000.00	2026-2027	Dec-28
DISTRIBUTION FUTURE USE	Sandhill Substation	2,044,525.89	2,044,525.89	2,044,525.89	Sep-22	Jun-29
DISTRIBUTION FUTURE USE	Deerwood Substation	787,349.06	787,349.06	787,349.06	Jan-06	Dec-29
DISTRIBUTION FUTURE USE	Challenger	251,660.71	251,660.71	251,660.71	Nov-94	Jun-30
DISTRIBUTION FUTURE USE	Terminal	135,447.08	135,447.08	135,447.08	Aug-94	Jun-30
DISTRIBUTION FUTURE USE	Federation Substation	-	600,000.00	600,000.00	2025	Nov-30
DISTRIBUTION FUTURE USE	Owlcreek Substation	4,711.38	4,711.38	4,711.38	Mar-19	Nov-30
DISTRIBUTION FUTURE USE	Hargrove Substation	866,414.75	866,414.75	866,414.75	Jun-05	Dec-30
DISTRIBUTION FUTURE USE	Minton Substation	1,000,545.13	1,000,545.13	1,000,545.13	Feb-04	Dec-30
DISTRIBUTION FUTURE USE	Powerline Substation	2,510,369.51	2,510,369.51	2,510,369.51	Dec-02	Dec-30

DISTRIBUTION FUTURE USE	Satori	117,958.01	117,958.01	117,958.01	Oct-94	Dec-30
DISTRIBUTION FUTURE USE	Asante Substation	3,156,226.74	3,156,226.74	3,156,226.74	Jun-04	Jun-31
DISTRIBUTION FUTURE USE	Commerce Substation	2,739,090.93	2,739,090.93	2,739,090.93	Feb-07	Nov-31
DISTRIBUTION FUTURE USE	Ely Substation Expansion	507,655.71	507,655.71	507,655.71	Feb-02	Jun-32
DISTRIBUTION FUTURE USE	Green Frog	232,103.88	232,103.88	232,103.88	Feb-01	Jun-32
DISTRIBUTION FUTURE USE	Memphis Substation	1,028,785.25	1,028,785.25	1,028,785.25	Jan-07	Jun-32
DISTRIBUTION FUTURE USE	Rodeo Substation	2,047,216.16	2,047,216.16	2,047,216.16	Dec-12	Jun-32
DISTRIBUTION FUTURE USE	Ziladen Substation	2,509,723.30	2,509,723.30	2,509,723.30	Aug-02	Jun-32
DISTRIBUTION FUTURE USE	Oyster Substation	468,604.85	468,604.85	468,604.85	Sep-04	Dec-34
DISTRIBUTION FUTURE USE	Pennsucco Expansion	1,580,143.06	1,580,143.06	1,580,143.06	Dec-10	Dec-34
DISTRIBUTION FUTURE USE	New Substations	12,029,094.85	13,174,422.96	13,339,887.53	Various	Various
GENERAL PLANT FUTURE USE	Ft Myers-Alico SC Land	11,468,269.57	-	-	2023-2024	Dec-26
GENERAL PLANT FUTURE USE	Columna City Process Site Land	1,349,330.28	-	-	May-23	Dec-26
GENERAL PLANT FUTURE USE	Space Coast Service Center Land	2,603,280.51	2,603,280.51	2,603,280.51	Aug-23	May-29
GENERAL PLANT FUTURE USE	Corporate Headquarters Land	22,025,124.85	22,025,124.85	22,025,124.85	Jun-11	Oct-29
GENERAL PLANT FUTURE USE	Blackwater WMC Swap	29,801.12	29,801.12	29,801.12	2022-2024	Dec-29
GENERAL PLANT FUTURE USE	Niceville Office Site Land	96,777.81	96,777.81	96,777.81	2011-2024	Dec-30
RENEWABLES FUTURE USE	Big Brook Solar Energy Center	2,983,550.69	-	-	Feb-21	Jan-26
RENEWABLES FUTURE USE	Boardwalk Solar Energy Center	6,486,866.98	-	-	Jun-23	Jan-26
RENEWABLES FUTURE USE	Flatford Solar Energy Center	7,410,121.00	-	-	Sep-23	Jan-26
RENEWABLES FUTURE USE	Goldenrod Solar Energy Center	5,611,530.71	-	-	Jun-23	Jan-26
RENEWABLES FUTURE USE	Mallard Solar Energy Center	4,206,962.44	-	-	Aug-18	Jan-26
RENEWABLES FUTURE USE	Mare Branch Solar Energy Center	4,330,472.62	-	-	Dec-21	Jan-26
RENEWABLES FUTURE USE	Price Creek Solar Energy Center	3,495,543.00	-	-	Jan-24	Jan-26
RENEWABLES FUTURE USE	Clover Solar Energy Center	3,221,737.37	-	-	Jan-23	Apr-26
RENEWABLES FUTURE USE	North Orange Solar Energy Center	7,105,361.00	-	-	Nov-20	Apr-26
RENEWABLES FUTURE USE	Sand Pine Solar Energy Center	3,452,307.00	-	-	Oct-21	Apr-26
RENEWABLES FUTURE USE	Sea Grape Solar Energy Center	7,223,366.47	-	-	Nov-20	Apr-26
RENEWABLES FUTURE USE	Hendry Solar Energy Center	5,139,493.00	5,139,493.00	-	Jun-11	Jan-27
RENEWABLES FUTURE USE	Indrio Solar Energy Center	3,000,419.31	3,000,419.31	-	Apr-22	Jan-27
RENEWABLES FUTURE USE	Tangelo Solar Energy Center	5,166,066.09	5,166,066.09	-	Nov-21	Jan-27
RENEWABLES FUTURE USE	Wood Stork Solar Energy Center	5,060,725.00	5,060,725.00	-	Dec-19	Jan-27
RENEWABLES FUTURE USE	Ambersweet Solar Energy Center	3,367,439.00	3,367,439.00	-	May-23	Apr-27
RENEWABLES FUTURE USE	County Line Solar Energy Center	4,382,957.00	4,382,957.00	-	Nov-21	Apr-27
RENEWABLES FUTURE USE	Middle Lake Solar Energy Center	2,373,386.47	2,373,386.47	-	Apr-20	Apr-27
RENEWABLES FUTURE USE	Saddle Solar Energy Center	4,021,543.47	4,021,543.47	-	Jun-21	Apr-27
RENEWABLES FUTURE USE	Catfish Solar Energy Center	8,593,922.00	8,593,922.00	-	Nov-21	Jul-27
RENEWABLES FUTURE USE	Cocoplum Solar Energy Center	4,208,172.00	4,208,172.00	-	Mar-20	Jul-27
RENEWABLES FUTURE USE	Hardwood Hammock Solar Energy Center	5,737,293.00	5,737,293.00	-	Dec-21	Jul-27
RENEWABLES FUTURE USE	Maple Trail Solar Energy Center	6,874,736.89	6,874,736.89	-	Oct-21	Jul-27
RENEWABLES FUTURE USE	Joshua Creek Solar Energy Center	4,102,589.00	4,102,589.00	-	Dec-21	Oct-27
RENEWABLES FUTURE USE	Pinecone Solar Energy Center	8,585,490.70	8,585,490.70	-	Oct-21	Oct-27
RENEWABLES FUTURE USE	Spanish Moss Solar Energy Center	5,669,582.00	5,669,582.00	-	Nov-20	Oct-27
RENEWABLES FUTURE USE	Vernia Solar Energy Center	2,610,173.01	2,610,173.01	-	May-23	Oct-27
RENEWABLES FUTURE USE	Beachland Solar Energy Center	5,181,378.12	5,181,378.12	5,181,378.12	Dec-22	Jan-28
RENEWABLES FUTURE USE	Bromeliad Solar Energy Center	4,203,728.86	4,203,728.86	4,203,728.86	Jun-23	Jan-28
RENEWABLES FUTURE USE	Honeybee Solar Energy Center	6,073,150.75	6,073,150.75	6,073,150.75	Jun-23	Jan-28
RENEWABLES FUTURE USE	Inlet Solar Energy Center	3,331,096.82	3,331,096.82	3,331,096.82	Apr-22	Jan-28
RENEWABLES FUTURE USE	Myakka Solar Energy Center	2,911,033.69	2,911,033.69	2,911,033.69	Sep-22	Jan-28

RENEWABLES FUTURE USE	Sand Gully Solar Energy Center	4,102,590.00	4,102,590.00	4,102,590.00	Dec-21	Jan-28
RENEWABLES FUTURE USE	Shores Solar Energy Center	3,482,102.55	3,482,102.55	3,482,102.55	Dec-22	Jan-28
RENEWABLES FUTURE USE	Treefrog Solar Energy Center	6,096,735.49	6,096,735.49	6,096,735.49	Jun-23	Jan-28
RENEWABLES FUTURE USE	Wabasso Solar Energy Center	2,645,881.77	2,645,881.77	2,645,881.77	Dec-22	Jan-28
RENEWABLES FUTURE USE	Waveland Solar Energy Center	3,359,934.67	3,359,934.67	3,359,934.67	Apr-22	Jan-28
RENEWABLES FUTURE USE	Gum Creek Solar Energy Center	5,735,000.00	5,735,000.00	5,735,000.00	Sep-25	Jul-28
RENEWABLES FUTURE USE	Bayside Solar Energy Center	5,402,933.27	5,402,933.27	5,402,933.27	May-21	Jul-28
RENEWABLES FUTURE USE	Cardinal Solar Energy Center	3,869,843.58	3,869,843.58	3,869,843.58	Aug-18	Jul-28
RENEWABLES FUTURE USE	LaBelle Solar Energy Center	3,619,153.40	3,619,153.40	3,619,153.40	Apr-24	Jul-28
RENEWABLES FUTURE USE	Lutterloh Pond Solar Energy Center	4,975,731.00	4,975,731.00	4,975,731.00	Dec-19	Jul-28
RENEWABLES FUTURE USE	New River Solar Energy Center	4,053,326.62	4,053,326.62	4,053,326.62	Mar-18	Jul-28
RENEWABLES FUTURE USE	Pine Lily Solar Energy Center	4,742,195.00	4,742,195.00	4,742,195.00	Dec-19	Jul-28
RENEWABLES FUTURE USE	Sawdust Solar Energy Center	5,916,924.58	5,916,924.58	5,916,924.58	Mar-24	Jul-28
RENEWABLES FUTURE USE	Shepherd Branch Solar Energy Center	4,975,731.71	4,975,731.71	4,975,731.71	Dec-19	Jul-28
RENEWABLES FUTURE USE	Wild Lime Solar Energy Center	3,678,275.18	3,678,275.18	3,678,275.18	Dec-19	Jul-28
RENEWABLES FUTURE USE	Hurston Solar Energy Center	3,665,693.32	3,665,693.32	3,665,693.32	Apr-18	Jan-29
RENEWABLES FUTURE USE	Blanketflower Solar Energy Center	4,586,095.28	4,586,095.28	4,586,095.28	Dec-22	Jan-29
RENEWABLES FUTURE USE	Carlton Solar Energy Center	4,249,976.55	4,249,976.55	4,249,976.55	Dec-22	Jan-29
RENEWABLES FUTURE USE	Harbortown Solar Energy Center	5,324,955.83	5,324,955.83	5,324,955.83	Apr-22	Jan-29
RENEWABLES FUTURE USE	Hook Point Solar Energy Center	3,566,497.51	3,566,497.51	3,566,497.51	Apr-22	Jan-29
RENEWABLES FUTURE USE	Horseback Solar Energy Center	4,045,610.55	4,045,610.55	4,045,610.55	Apr-22	Jan-29
RENEWABLES FUTURE USE	Ladybug Solar Energy Center	3,879,988.36	3,879,988.36	3,879,988.36	Dec-22	Jan-29
RENEWABLES FUTURE USE	Leafcutter Solar Energy Center	3,889,934.87	3,889,934.87	3,889,934.87	Dec-22	Jan-29
RENEWABLES FUTURE USE	Limpkin Solar Energy Center	5,377,663.30	5,377,663.30	5,377,663.30	Jun-23	Jan-29
RENEWABLES FUTURE USE	Shell Creek Solar Energy Center	4,580,399.00	4,580,399.00	4,580,399.00	Nov-21	Jan-29
RENEWABLES FUTURE USE	Spoonbill Solar Energy Center	6,748,180.60	6,748,180.60	6,748,180.60	Jun-23	Jan-29
RENEWABLES FUTURE USE	Spruce Bluff Solar Energy Center	3,949,845.76	3,949,845.76	3,949,845.76	Apr-22	Jan-29
RENEWABLES FUTURE USE	Caladium Solar Energy Center	4,580,579.03	4,580,579.03	4,580,579.03	Dec-22	Jul-29
RENEWABLES FUTURE USE	Catamaran Solar Energy Center	6,594,110.30	6,594,110.30	6,594,110.30	Apr-22	Jul-29
RENEWABLES FUTURE USE	Coconut Solar Energy Center	4,891,593.07	4,891,593.07	4,891,593.07	Apr-22	Jul-29
RENEWABLES FUTURE USE	Hummingbird Solar Energy Center	6,291,188.16	6,291,188.16	6,291,188.16	May-23	Jul-29
RENEWABLES FUTURE USE	Lancewood Solar Energy Center	5,480,659.91	5,480,659.91	5,480,659.91	May-23	Jul-29
RENEWABLES FUTURE USE	Owen Branch Solar Energy Center	7,065,547.41	7,065,547.41	7,065,547.41	Sep-23	Jul-29
RENEWABLES FUTURE USE	Savannas Solar Energy Center	4,036,648.41	4,036,648.41	4,036,648.41	Apr-22	Jul-29
RENEWABLES FUTURE USE	Wax Myrtle Solar Energy Center	5,050,329.69	5,050,329.69	5,050,329.69	May-23	Jul-29
RENEWABLES FUTURE USE	Grapefruit Solar Energy Center	-	8,621,475.88	8,621,475.88	May-26	Jul-29
RENEWABLES FUTURE USE	Mango Solar Energy Center	-	8,621,475.88	8,621,475.88	May-26	Jul-29
RENEWABLES FUTURE USE	Redroot Solar Energy Center	-	8,621,475.88	8,621,475.88	May-26	Jul-29
RENEWABLES FUTURE USE	Waxweed Solar Energy Center	-	8,621,475.88	8,621,475.88	May-26	Jul-29
RENEWABLES FUTURE USE	Watermelon Solar Energy Center	5,191,497.17	5,191,497.17	5,191,497.17	Dec-22	Jan-30
RENEWABLES FUTURE USE	Cowbone Creek Solar Energy Center	3,584,365.50	3,584,365.50	3,584,365.50	Dec-19	Jul-30
RENEWABLES FUTURE USE	Dove Solar Energy Center	4,965,082.08	4,965,082.08	4,965,082.08	Dec-22	Jul-30
RENEWABLES FUTURE USE	IFC - SE Groves (Me & Yu) Property	4,202,238.67	4,202,238.67	4,202,238.67	Dec-22	Jul-30
RENEWABLES FUTURE USE	Lupine Solar Energy Center	3,399,408.48	3,399,408.48	3,399,408.48	Mar-24	Jul-30
RENEWABLES FUTURE USE	Northfork Solar Energy Center	5,771,403.40	5,771,403.40	5,771,403.40	Apr-22	Jul-30
RENEWABLES FUTURE USE	Martin Solar Energy Center	216,844.31	216,844.31	216,844.31	Dec-09	Oct-30
RENEWABLES FUTURE USE	Blackberry Solar Energy Center	6,873,189.38	6,873,189.38	6,873,189.38	May-19	Apr-31
RENEWABLES FUTURE USE	Meadowlark Solar Energy Center	4,813,037.99	4,813,037.99	4,813,037.99	Sep-19	Apr-31
RENEWABLES FUTURE USE	Callahan Solar Energy Center	6,022,380.14	6,022,380.14	6,022,380.14	Sep-17	Jan-32
RENEWABLES FUTURE USE	IFC - SE Groves (Anchor) Property	1,514,670.11	1,514,670.11	1,514,670.11	Dec-22	Jan-32
RENEWABLES FUTURE USE	IFC - SE Groves (Vero224) Property	1,516,894.17	1,516,894.17	1,516,894.17	Dec-22	Jan-32

RENEWABLES FUTURE USE	Gopher Ridge Property	33,600,000.00	33,600,000.00	33,600,000.00	Dec-24	Various 2032-2033
RENEWABLES FUTURE USE	Scrubjay Solar Energy Center	4,464,250.34	4,464,250.34	4,464,250.34	Oct-24	Jan-33
RENEWABLES FUTURE USE	Hendry Clean Energy Center	36,424,957.76	36,424,957.76	36,424,957.76	Jun-11	Jun-32
RENEWABLES FUTURE USE	Tesoro Groves Property	76,776,950.80	76,776,950.80	76,776,950.80	May-23	Various 2030
RENEWABLES FUTURE USE	US Sugar Corp Property	25,217,520.05	25,217,520.05	25,217,520.05	Dec-23	Various 2030
RENEWABLES FUTURE USE	Edentown Property	20,021,038.54	20,021,038.54	20,021,038.54	Sep-24	Various 2030-2031
RENEWABLES FUTURE USE	Williams Farms - 6300 Property	32,202,241.95	32,202,241.95	32,202,241.95	Dec-22	Various 2030-2031
RENEWABLES FUTURE USE	Good Grove Investments Property	30,074,937.69	30,074,937.69	30,074,937.69	Jun-23	Various 2030-2033
RENEWABLES FUTURE USE	Sunbreak Farms Property	29,900,513.44	29,900,513.44	29,900,513.44	Apr-22	Various 2031
RENEWABLES FUTURE USE	IFC - SE Groves (Valencia) Property	24,179,188.70	24,179,188.70	24,179,188.70	Dec-22	Various 2031
RENEWABLES FUTURE USE	Phillips Forest Property	12,686,851.52	12,686,851.52	12,686,851.52	Jan-24	Various 2032
RENEWABLES FUTURE USE	El Maximo Ranch Holdings Property	212,142,521.96	212,142,521.96	212,142,521.96	Nov-23	Various 2033-2038
RENEWABLES FUTURE USE	Indiantown (Co-Gen) Property	8,500,000.00	8,500,000.00	8,500,000.00	Jan-16	Jul-27 [2]
RENEWABLES FUTURE USE	Future Solar Land	4,998,422.15	4,998,422.15	4,998,422.15	Dec-24	TBD
RENEWABLES FUTURE USE	Barron Collier 1 Property	24,000,000.00	24,000,000.00	24,000,000.00	Jan-25	Various 2032-2033
RENEWABLES FUTURE USE	Weyerhauser Property (Addl Land for New River Solar Energy Center)	5,445,950.00	5,445,950.00	5,445,950.00	Jan-25	Jul-28
RENEWABLES FUTURE USE	Beaty 1 Property	63,060,000.00	63,060,000.00	63,060,000.00	Feb-25	TBD
RENEWABLES FUTURE USE	PAI Townsend Grove Property	14,890,000.00	14,890,000.00	14,890,000.00	Apr-25	TBD
RENEWABLES FUTURE USE	Bickett 1 Property - Charlotte	41,670,000.00	41,670,000.00	41,670,000.00	May-25	TBD
RENEWABLES FUTURE USE	Bickett 2 Property - Desoto	15,600,000.00	15,600,000.00	15,600,000.00	May-25	TBD
RENEWABLES FUTURE USE	Barron Collier 2 Property	-	25,000,000.00	25,000,000.00	Jan-26	TBD
RENEWABLES FUTURE USE	Beaty 2 Property	-	55,200,000.00	55,200,000.00	Feb-26	TBD
RENEWABLES FUTURE USE	A. Duda & Sons, Inc Property	-	258,644,276.47	258,644,276.47	May-26	TBD
RENEWABLES FUTURE USE	North Joshua Grove Property	-	9,727,250.00	9,727,250.00	May-26	TBD
RENEWABLES FUTURE USE	Tamiami Citrus Property	-	-	11,050,000.00	May-27	TBD

[1] 2026 Ending Balance is also representative of 2027 Beginning Balance.

[2] In preparation of this reponse, FPL identified property in 105 Plant Held for Future Use that should have been transferred to 101 Plant-In-Service at the in-service date indicated above. No impact to revenue requirement as the property is correct at the functional level.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Set of Interrogatories
Interrogatory No. 231
Page 1 of 1

QUESTION:
Incentive Compensation. Refer to the response to OPC's First Set of Interrogatories, No. 21. For each year in the response confirm the number of employees who were otherwise eligible, but did not receive an award, but their performance was not sufficient for an award.

RESPONSE:
See table below for the number of employees who were eligible for incentive but did not have sufficient performance to receive an award.

Year	# Eligible for Award	# Did Not Receive Award	# Eligible but Insufficient Performance
2021	4634	74	26
2022	4919	96	22
2023	4811	161	14
2024	5036	105	34

DECLARATION

I, Jessica Buttress, sponsor the answers to **Interrogatory Nos. 231, 232, 234, and 250** from OPC's Eighth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 4/9/25

DECLARATION

I, Keith Ferguson, sponsor the answers to **Interrogatory Nos. 226, 245 and 258** and co-sponsor the answers to **Interrogatory Nos. 221, 222, 224, 230, 235 and 237** from OPC's Eighth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Keith Ferguson

Date: 4/9/2025

DECLARATION

I, Ina Laney, sponsor the answers to **Interrogatory Nos. 223, 225, 249, 255 and 262** and co-sponsor the answers to **Interrogatory Nos. 221, 222, , 224, , 227, 230, 237, 238, 240, 243, 246, 247, 248, 251, 254 and 263** from OPC's Eighth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Ina Laney

Ina Laney

Date: 4/9/2025

DECLARATION

I, Timothy Oliver, sponsor the answers to **Interrogatory Nos. 228, 229, 239, 241 and 242** and co-sponsor the answers to **Interrogatory Nos. 227, 230, 235, 237, 238, 240 and 243** from OPC's Eighth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.



_____

Timothy Oliver

Date: _____

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 302

QUESTION:
Incentive Compensation. Refer to the response to OPC's First Set of Interrogatories, No. 23. The response states that the amounts are net of allocations to affiliates. Do the costs include costs allocated from affiliates? If no, provide for each year the amounts allocated from affiliates.

RESPONSE:
FPL's response to OPC's First Set of Interrogatories, No. 23 does not include costs allocated from affiliates. Affiliate incentive is charged to FPL as an overhead attached to payroll and not reflected as incentive compensation in FPL books. FPL does not forecast incoming affiliate charges at this level of detail needed to identify the incentive component of overhead.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308

QUESTION:
Insurance Expense. Refer to the response to OPC's First Set of Interrogatories, No. 43. Refer to the Attachment and provide an explanation for the following:

a. How the projected Property Insurance - Nuclear Distribution Refund (PSL and PTN) was determined and why it's significantly less than historical;

b. How the projected Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN) was determined and why it's significantly less than historical;

c. How the Liability Insurance – Other was determined and why it has increased significantly:

d. How the Liability Insurance - Nuclear Refund (PSL and PTN) (3) was determined;

e. How the Life Insurance & Long Term Disability was determined and what caused the increase projected; and

f. How the Liability Insurance - D&O -CONFIDENTIAL was determined and what caused the change from the historical period costs

RESPONSE:
FPL interprets this request for information related to the forecasted periods for 2025 through 2029 reflected in FPL's response to OPC's First Set of Interrogatories, No. 43. Based on this interpretation, please see responses below. Note, FPL filed an amended response to OPC's First Set of Interrogatories, No. 43, and the responses below are based on FPL's amended response.

a. Property Insurance – Nuclear Refunds (PSL and PTN) are determined the insurance mutual, the Nuclear Electric Insurance Limited (NEIL). The actual distributions vary year to year, primarily based on industry losses and the performance of investment portfolio. The NEIL distribution is approved by the Board of Directors at year-end. To forecast these distributions, the Company relies on guidance provided by NEIL and as assessments by the Company's internal risk management department. Please see Attachment 1 for the sensitivity analysis used to estimate the 2025 through 2027 NEIL distributions.

   Distributions in general are impacted by portfolio losses and the mutuals investment results (i.e. market/stock volatility) and amounts can vary significantly each year. For this reason, prior year results are not indicative of future results. For example, in 2022, NEIL experienced an investment loss which reduced the distribution paid in 2023 to $8.9MM. In 2023, above average market performance led to a higher distribution amount paid in 2024 of ~$18.3 MM. In 2024, wildfire losses are expected to significantly reduce the

distribution paid in 2025 versus the amount paid in 2024. Lastly, the forecasted amounts in 2026 through 2027 reflect normal market returns.

b. Refer to response provided in section (a) above.

c. Liability Insurance – Other (including liability, wildfire, and auto) provides coverage for third party property and bodily injury in excess of $5 MM. The premiums were determined through discussions with the Company's insurance broker. Premiums have primarily increased due to wildfire losses experienced by insurance carriers and the industry. Utilities' transmission and distribution lines are perceived to be the primary cause of these major losses, and insurers no longer believe the exposure is confined to the west coast thereby driving increased cost. In 2024, insurance carriers' risk appetites changed significantly; some reduced or eliminated coverage, while others used this opportunity to raise prices substantially while reducing their exposure. Additionally, carriers have left this market which has reduced competition and has added to upward price pressures.

d. Liability Insurance – Nuclear Refund (PSL and PTN) are determined by the insurance mutual, the American Nuclear Insurers (ANI). The actual distributions vary year to year, primarily based on industry losses and the performance of investment portfolio. Distributions from the American Nuclear Insurers (ANI) are projected through discussions between Marsh, FPL's insurance broker, and ANI. Guidance on future distributions is provided by Marsh every three years. Please see Attachment 2 for this guidance. This guidance is used the the Company's internal risk management department to forecast future distributions. Non-responsive and non-relevant information is redacted.

e. Life insurance and long-term disability projections are determined using actuarial and demographic assumptions along with insurance rates and claims experience. FPL's original response to OPC's First Set of Interrogatories, No. 43 reflected an average annual increase in life insurance and long-term disability from 2024 through the projected years of approximately 11%; however, FPL's amended response reflected an average annual increase of approximately 5%. The main driver of the 5% increase over the forecast period is due to increases in underlying base payroll assumptions.

f. D&O liability insurance is determined through discussions with the Company's insurance broker. The increase in costs is due to the procurement of higher limits to ensure sufficient coverage given the Company's size and complexity.

Internal Use Only

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Financial Overview

2024 – 2026 Distribution Guidance & Perspective

- Guidance will continue to reflect forecasted multi-year expectations
- Delivering targeted financial returns to the Membership remains unchanged
  - Primary Distribution range: $200M +/- $50M
  - Secondary Distribution range: $25M +/- $15M
  - Annual Range: $160M-$290M, w/ three-year cumulative range of $480M-$870M
  - Guidance for 2024-2026 planning cycle is as follows:

$MM	2024	2025	2026	Cumulative 2024-2026 Target
Policyholder Distributions	$225	$225	$225	***$675***
Supplemental Distributions	-	-	-	-
Total	***$225***	***$225***	***$225***	***$675***

**Based on budgeted results*

Allocation of Primary and Secondary Distribution Amounts are Subject to Investment and Underwriting Results

2023 POLICYHOLDER DISTRIBUTION DECLARED

At the Board's December meeting, it approved a $300 million Policyholder Distribution for 2023. The Distribution will be split into a Primary Distribution of $255 million (based on Policyholder Insurance Record Ratio) and a Secondary Distribution of $45 million (based on the Earned Premium Ratio). The Distributions will be paid by March 22, 2024. Please note that NEIL's Insurance and Accounting Departments will be communicating with the Members to confirm banking information, no later than the week of February 19.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308
Attachment No. 1 of 2
Tab 2 of 2

2024	$ 200,000,000	$ 25,000,000	<<NEIL Guidance	
	$ 150,000,000	$ 18,750,000	<< RM Recommendation	
2023	$ 255,000,000	$ 45,000,000	High	
2022	$ 127,500,000	$ 22,500,000	Low	

Distribution are not guaranteed; Distribution paid is based on losses incurred (i.e., reserve and paid) and NEIL investments results. NEIL investments include their support of traditional insurance program through Cedar Hamiliton (CH). In 2024, the CH commmunicated that they saw higher than expected losses due to wildfire losses. Risk Management recommends forecasting ~$10 MM until BOD approval.

Primary - based on PIR (history Company to date)
Secondary - based on earned premium for year
Red - estimated 2024

Member Insured	Site	Conventional Program	REAL* PIR %	Actual 2023 Primary Distribution (PIR Allocation)	2024 Estimate High Primary Distribution (REAL PIR Allocation)	2024 Estimate Low Primary Distribution (REAL PIR Allocation)	Actual 2023 REAL* EPR%	Actual-2023 Secondary Distribution (EPR Allocation)	ESTIMATED 2024 Secondary Distribution (EPR Allocation)	SENSITIVITY - 2024	Actual 2023 Total Distribution Payable March 2023	2024 Estimate High Total Distribution Payable March 2024 (Est)	2024 Estimate Low SENSITIVITY - 2024
Florida Power & Light Company													
	St. Lucie	N/A	2.98222%	$ 7,604,652	$ 5,964,433	$ 4,473,325	1.60100%	$ 720,451	$ 400,251	$ 300,188	$ 8,325,103	$ 6,364,683	$ 4,773,513
	Turkey Point	N/A	3.27846%	$ 8,360,074	$ 6,556,921	$ 4,917,691	1.61890%	$ 728,504	$ 404,724	$ 303,543	$ 9,088,578	$ 6,961,645	$ 5,221,234
	Conventional	*Property*			*$ 120,227.3*	$ -	1.08242%	*$ 464,589*	$ 258,105	$ 193,579	N/A	N/A	N/A
	Conventional	*Cyber*			*$ 6,842.2*	$ -	0.05876%	*$ 26,440*	$ 14,689	$ 11,017	N/A	N/A	N/A
	Conventional	*Excess Liability*			*$ 48,641.5*	$ -	0.41770%	*$ 187,963*	$ 104,424	$ 78,318	N/A	N/A	N/A
	Conventional Total		0.06891%	$ 175,711	$ 175,711	$ 103,359	1.50887%	$ 678,992	$ 377,218	$ 282,913	$ 854,703	$ 552,929	$ 386,273
Florida Power & Light Company Total			6.32958%	$ 16,140,437	$ 12,697,065	$ 9,494,375	4.72880%	$ 2,127,947	$ 1,182,193	$ 886,645	$ 18,268,384	$ 13,879,258	$ 10,381,019

NEIL Note: Calculating Primary Distribution based solely on PIR% presented above will not result in the actual distribution amount as it does not take into account the effects of Members with negative PIR% and distributions to Terminated Members.

Notes:
** "REAL" - represents the actual % using the Distribution*

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308
Attachment 2 of 2
Page 1 of 1

Marsh ICRP Refund Calculator Tool
Printed 7/27/2021

Marsh

					Year Refund Issued	2025	2024	2023	2022	2021
					ICRP Refund %	90.00%	90.00%	92.50%	92.50%	94.98%
						*ESTIMATED	*ESTIMATED	*ESTIMATED	*ESTIMATED	
NextEra Energy, Inc.						ICRP Refund of Indicated Year Reserve Premium				
SITE	ISSUED TO	UNITS	POLICY TYPE	POLICY	LIMIT ($M)	2015	2014	2013	2012	2011
Duane Arnold	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Seabrook	[redacted]	1	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		1	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
St. Lucie	*Florida Power and Light Company, Florida Municipal Power Agency, and Orlando Utilities Commission of the City of Orlando*	1,2	Facility Form	NF-0227	$450	$ 952,799.40	$ 956,586.60	$ 816,527.10	$ 771,603.55	$ 734,386.00
			Worker Form	NW-0604	$450	$ 77,497.20	$ 77,497.20	$ 74,092.50	$ 74,092.50	$ 76,076.09
		2	SFP	N-0089						
	Florida Power and Light Company	1	SFP	N-0059						
Turkey Point	*Florida Power & Light Company*	3,4	Facility Form	NF-0185	$450	$1,514,870.10	$ 1,528,794.00	$ 1,416,402.55	$ 1,368,605.03	$ 1,422,359.89
			Worker Form	NW-0570	$450	$ 77,497.20	$ 77,497.20	$ 74,092.50	$ 74,092.50	$ 76,076.09
		3	SFP	N-0025						
		4	SFP	N-0026						
Point Beach	[redacted]	1,2	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		1	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		2	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	NextEra Energy, Inc.		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	ICRP Refund - NextEra Energy Duane Arnold, LLC					[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	ICRP Refund - NextEra Energy Seabrook, LLC									
	ICRP Refund - NextEra Energy Pointbeach, LLC									
	ICRP Refund - Florida Power and Light Company				TOTAL	$2,719,047.60	$ 2,448,655.38	$ 2,355,934.31	$ 2,378,246.99	$ 2,378,246.99
	ICRP Refund - NextEra Energy Resources, LLC				TOTAL	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	ICRP Refund - NextEra Energy, Inc.				TOTAL					

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308 Corrected

QUESTION:
Insurance Expense. Refer to the response to OPC's First Set of Interrogatories, No. 43. Refer to the Attachment and provide an explanation for the following:

a. How the projected Property Insurance - Nuclear Distribution Refund (PSL and PTN) was determined and why it's significantly less than historical;

b. How the projected Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN) was determined and why it's significantly less than historical;

c. How the Liability Insurance – Other was determined and why it has increased significantly:

d. How the Liability Insurance - Nuclear Refund (PSL and PTN) (3) was determined;

e. How the Life Insurance & Long Term Disability was determined and what caused the increase projected; and

f. How the Liability Insurance - D&O -CONFIDENTIAL was determined and what caused the change from the historical period costs.

RESPONSE:
FPL interprets this request for information related to the forecasted periods for 2025 through 2029 reflected in FPL's response to OPC's First Set of Interrogatories, No. 43. Based on this interpretation, please see responses below. Note, FPL filed an amended response to OPC's First Set of Interrogatories, No. 43, and the responses below are based on FPL's amended response.

a. Property Insurance – Nuclear Refunds (PSL and PTN) are determined the insurance mutual, the Nuclear Electric Insurance Limited (NEIL). The actual distributions vary year to year, primarily based on industry losses and the performance of investment portfolio. The NEIL distribution is approved by the Board of Directors at year-end. To forecast these distributions, the Company relies on guidance provided by NEIL and as assessments by the Company's internal risk management department. Please see Attachment 1 for the sensitivity analysis used to estimate the 2025 through 2027 NEIL distributions.

   Distributions in general are impacted by portfolio losses and the mutuals investment results (i.e. market/stock volatility) and amounts can vary significantly each year. For this reason, prior year results are not indicative of future results. For example, in 2022, NEIL experienced an investment loss which reduced the distribution paid in 2023 to $8.9 million. In 2023, above average market performance led to a higher distribution amount paid in 2024 of ~$18.3 MM. In 2024, wildfire losses are expected to significantly reduce the distribution

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308 Corrected

b. Refer to response provided in section (a) above.

c. Liability Insurance – Other (including liability, wildfire, and auto) provides coverage for third party property and bodily injury in excess of $5 million. The premiums were determined through discussions with the Company's insurance broker. Premiums have primarily increased due to wildfire losses experienced by insurance carriers and the industry. Utilities' transmission and distribution lines are perceived to be the primary cause of these major losses, and insurers no longer believe the exposure is confined to the west coast thereby driving increased cost. In 2024, insurance carriers' risk appetites changed significantly; some reduced or eliminated coverage, while others used this opportunity to raise prices substantially while reducing their exposure. Additionally, carriers have left this market which has reduced competition and has added to upward price pressures.

d. Liability Insurance – Nuclear Refund (PSL and PTN) are determined by the insurance mutual, the American Nuclear Insurers (ANI). The actual distributions vary year to year, primarily based on industry losses and the performance of investment portfolio. Distributions from the American Nuclear Insurers (ANI) are projected through discussions between Marsh, FPL's insurance broker, and ANI. Guidance on future distributions is provided by Marsh every three years. Please see Attachment 2 for this guidance. This guidance is used by the Company's internal risk management department to forecast future distributions. Non-responsive and non-relevant information is redacted. See Attachment 3 for a reconciliation of the amounts in Attachment 2 to OPC's First Set of Interrogatories Corrected, No. 43, Attachment 1.

e. Life insurance and long-term disability projections are determined using actuarial and demographic assumptions along with insurance rates and claims experience. FPL's original response to OPC's First Set of Interrogatories, No. 43 reflected an average annual increase in life insurance and long-term disability from 2024 through the projected years of approximately 11%; however, FPL's amended response reflected an average annual increase of approximately 5%. The main driver of the 5% increase over the forecast period is due to increases in underlying base payroll assumptions.

f. D&O liability insurance is determined through discussions with the Company's insurance broker. The increase in costs is due to the procurement of higher limits to ensure sufficient coverage given the Company's size and complexity.

Internal Use Only

Financial Overview

2024 – 2026 Distribution Guidance & Perspective

- Guidance will continue to reflect forecasted multi-year expectations
- Delivering targeted financial returns to the Membership remains unchanged
  - Primary Distribution range: $200M +/- $50M
  - Secondary Distribution range: $25M +/- $15M
  - Annual Range: $160M-$290M, w/ three-year cumulative range of $480M-$870M
  - Guidance for 2024-2026 planning cycle is as follows:

$MM	2024	2025	2026	Cumulative 2024-2026 Target
Policyholder Distributions	$225	$225	$225	***$675***
Supplemental Distributions	-	-	-	-
Total	***$225***	***$225***	***$225***	***$675***

**Based on budgeted results*

Allocation of Primary and Secondary Distribution Amounts are Subject to Investment and Underwriting Results

2023 POLICYHOLDER DISTRIBUTION DECLARED

At the Board's December meeting, it approved a $300 million Policyholder Distribution for 2023. The Distribution will be split into a Primary Distribution of $255 million (based on Policyholder Insurance Record Ratio) and a Secondary Distribution of $45 million (based on the Earned Premium Ratio). The Distributions will be paid by March 22, 2024. Please note that NEIL's Insurance and Accounting Departments will be communicating with the Members to confirm banking information, no later than the week of February 19.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eleventh Set of Interrogatories
Interrogatory No. 308 Corrected
Attachment No. 1 of 3 AMENDED
Tab 2 of 2

2024	$ 200,000,000	$ 25,000,000	<<NEIL Guidance
	$ 150,000,000	$ 18,750,000	<< RM Recommendation
2023	$ 255,000,000	$ 45,000,000	High
2022	$ 127,500,000	$ 22,500,000	Low

Distribution are not guaranteed; Distribution paid is based on losses incurred (i.e., reserve and paid) and NEIL investments results. NEIL investments include their support of traditional insurance program through Cedar Hamiliton (CH). In 2024, the CH commmunicated that they saw higher than expected losses due to wildfire losses. Risk Management recommends forecasting ~$10 MM until BOD approval.

Primary - based on PIR (history Company to date)
Secondary - based on earned premium for year
Red - estimated 2024

				Actual 2023	2024 Estimate High	2024 Estimate Low		Actual 2023	Actual-2023	ESTIMATED 2024		Actual 2023	2024 Estimate High	2024 Estimate Low
Member Insured	Site	Conventional Program	REAL* PIR %	Primary Distribution (PIR Allocation)	Primary Distribution (REAL PIR Allocation)	Primary Distribution (REAL PIR Allocation)	REAL* EPR%	Secondary Distribution (EPR Allocation)	Secondary Distribution (EPR Allocation)	SENSITIVITY - 2024	Total Distribution Payable March 2024	Total Distribution Payable March 2024 (Est)	SENSITIVITY - 2024
Florida Power & Light Company														
	St. Lucie	N/A	2.98222%	$ 7,604,652	$ 5,964,433	$ 4,473,325	1.60100%	$ 720,451	$ 400,251	$ 300,188	$ 8,325,103	$ 6,364,683	$ 4,773,513
	Turkey Point	N/A	3.27846%	$ 8,360,074	$ 6,556,921	$ 4,917,691	1.61890%	$ 728,504	$ 404,724	$ 303,543	$ 9,088,578	$ 6,961,645	$ 5,221,234
	Conventional	*Property*			*$ 120,227.3*	$ -	1.03242%	*$ 464,589*	$ 258,105	$ 193,579	*N/A*	*N/A*	*N/A*
	Conventional	*Cyber*			*$ 6,842.2*	$ -	0.05876%	*$ 26,440*	$ 14,689	$ 11,017	*N/A*	*N/A*	*N/A*
	Conventional	*Excess Liability*			*$ 48,641.5*	$ -	0.41770%	*$ 187,963*	$ 104,424	$ 78,318	*N/A*	*N/A*	*N/A*
	Conventional Total		0.06891%	$ 175,711	$ 175,711	$ 103,359	1.50887%	$ 678,992	$ 377,218	$ 282,913	$ 854,703	$ 552,929	$ 386,273
Florida Power & Light Company Total			6.32958%	$ 16,140,437	$ 12,697,065	$ 9,494,375	4.72880%	$ 2,127,947	$ 1,182,193	$ 886,645	$ 18,268,384	$ 13,879,258	$ 10,381,019

NEIL Note: Calculating Primary Distribution based solely on PIR% presented above will not result in the actual distribution amount as it does not take into account the effects of Members with negative PIR% and distributions to Terminated Members.

Notes:
* ***"REAL" - represents the actual % using the Distribution***
PIR: *Policyholders' Insurance Record* - used as a method to track an individual Members contribution to NEIL's capital.
EPR: *Earned Premium Ratio* – Individual Member's earned premiums as a percentage of total NEIL Member earned premiums.

Marsh ICRP Refund Calculator Tool
Printed 4/28/2022

MARSH

					Year Refund Issued	**2027**	**2026**	**2025**	**2024**	**2023**	**2022**
					ICRP Refund %	**87.50%**	**90.00%**	**90.00%**	**92.50%**	**92.50%**	**94.98%**
						ESTIMATED	**ESTIMATED**	**ESTIMATED**	**ESTIMATED**	**ESTIMATED**	**ESTIMATED**
				NextEra Energy, Inc.							
SITE	**ISSUED TO**	**UNITS**	**POLICY TYPE**	**POLICY**	**LIMIT ($M)**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**
Duane Arnold	*NextEra Energy Duane Arnold, LLC, Central Iowa Power Cooperative and Corn Belt Power Cooperative*	1	[redacted]								
		1	[redacted]								
Seabrook	*NextEra Energy Seabrook, LLC; Massachusetts Municipal Wholesale Electric Company; Taunton Municipal Lighting Plant; and Hudson Light and Power Department*	1	[redacted]								
		1	[redacted]								
St. Lucie	*Florida Power and Light Company, Florida Municipal Power Agency, and Orlando Utilities Commission of the City of Orlando*	1,2	Facility Form	NF-0227	$450	$ 1,056,120.63	$ 947,739.60	$ 952,799.40	$ 983,158.45	$ 816,527.10	$ 792,290.87
			Worker Form	NW-0604	$450	$ 87,966.38	$ 77,497.20	$ 77,497.20	$ 79,649.90	$ 74,092.50	$ 76,078.98
		2	SFP	N-0089							
	Florida Power and Light Company	1	SFP	N-0059							
Turkey Point	*Florida Power & Light Company*	3,4	Facility Form	NF-0185	$450	$ 1,610,906.50	$1,471,889.70	$1,514,870.10	$ 1,571,260.50	$ 1,416,402.55	$ 1,405,298.44
			Worker Form	NW-0570	$450	$ 87,966.38	$ 77,497.20	$ 77,497.20	$ 79,649.90	$ 74,092.50	$ 76,078.98
		3	SFP	N-0025							
		4	SFP	N-0026							
Point Beach	*NextEra Energy Point Beach, LLC*	1,2	[redacted]								
		1	[redacted]								
		2									
	NextEra Energy, Inc.		Domestic S&T	NS-0308	$450	$ 95,680.38	$ 92,875.00	$ 79,560.90	$ 80,857.95	$ 67,540.73	$ 69,351.55
	ICRP Refund - NextEra Energy Duane Arnold, LLC					[redacted]					
	ICRP Refund - NextEra Energy Seabrook, LLC										
	ICRP Refund - NextEra Energy Pointbeach, LLC										
	ICRP Refund - Florida Power and Light Company					$ 2,881,232.04	$2,611,773.70	$2,654,488.26	$ 2,746,061.93	$ 2,408,130.94	$ 2,377,487.89
	ICRP Refund - NextEra Energy, Inc.				**TOTAL**	[redacted]					

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	2025	2026	2027	2028	2029	
(A) St. Lucie from MARSH Report Tab	952,799	947,740	1,056,121	1,056,121	1,056,121	
(B) St. Lucie from MARSH Report Tab	77,497	77,497	87,966	87,966	87,966	
(C) Turkey Point from MARSH Report Tab	1,514,870	1,471,890	1,610,907	1,610,907	1,610,907	
(D) Turkey Point from MARSH Report Tab	77,497	77,497	87,966	87,966	87,966	
(E) Domestic S&T	79,561	92,875	95,680	95,680	95,680	
(F) FPL Percentage Share of S&T	40%	40%	40%	40%	40%	
(G) FPL Share of S&T (E) x (F)	31,824	37,149	38,271	38,271	38,271	
(H) Total (A) + (B) + (C) + (D) + (G)	**$2,654,488**	**$2,611,773**	**$2,881,231**	**$2,881,231**	**$2,881,231**	Amount provided in OPC's Eleventh Set of Interrogatories, Interrogatory No. 308 AMENDED, Attachment 2
(E) Liability Insurance - Nuclear Refund (PSL and PTN)	**$2,654,464**	**$2,611,824**	**$2,881,160**	**$2,881,160**	**$2,881,160**	Amount provided in OPC's First Set of Interrogatories, Interrogatory No. 43 AMENDED, Attachment 1 of 1
Difference (H) - (E)	**$24**	**($51)**	**$71**	**$71**	**$71**	Immaterial difference

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Marsh ICRP Refund Calculator Tool
Printed 4/28/2022

MARSH

						Year Refund Issued	2027	2026	2025	2024	2023	2022	
						ICRP Refund %	87.50%	90.00%	90.00%	92.50%	92.50%	94.98%	
							ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	
NextEra Energy, Inc.													
SITE	ISSUED TO	UNITS	POLICY TYPE	POLICY	LIMIT ($M)		2017	2016	2015	2014	2013	2012	
Duane Arnold	NextEra Energy Duane Arnold, LLC, Central Iowa Power Cooperative and Corn Belt Power Cooperative	1	[redacted]										
		1	[redacted]										
Seabrook	NextEra Energy Seabrook, LLC; Massachusetts Municipal Wholesale Electric Company; Taunton Municipal Lighting Plant; and Hudson Light and Power Department	1	[redacted]										
		1	[redacted]										
St. Lucie	Florida Power and Light Company, Florida Municipal Power Agency, and Orlando Utilities Commission of the City of Orlando	1,2	Facility Form	NF-0227	$450		$ 1,056,120.63	$ 947,739.60	$ 952,799.40	$ 983,158.45	$ 816,527.10	$ 792,290.87	(A)
		1,2	Worker Form	NW-0604	$450		$ 87,966.38	$ 77,497.20	$ 77,497.20	$ 79,649.90	$ 74,092.50	$ 76,078.98	(B)
		2	SFP	N-0089									
	Florida Power and Light Company	1	SFP	N-0059									
Turkey Point	Florida Power & Light Company	3,4	Facility Form	NF-0185	$450		$ 1,610,906.50	$1,471,889.70	$1,514,870.10	$ 1,571,260.50	$ 1,416,402.55	$ 1,405,298.44	(C)
		3,4	Worker Form	NW-0570	$450		$ 87,966.38	$ 77,497.20	$ 77,497.20	$ 79,649.90	$ 74,092.50	$ 76,078.98	(D)
		3	SFP	N-0025									
		4	SFP	N-0026									
Point Beach	NextEra Energy Point Beach, LLC	1,2	[redacted]										
		1	[redacted]										
		2											
	NextEra Energy, Inc.		Domestic S&T	NS-0308	$450		$ 95,680.38	$ 92,875.00	$ 79,560.90	$ 80,857.95	$ 67,540.73	$ 69,351.55	(E)
	ICRP Refund - NextEra Energy Duane Arnold, LLC												
	ICRP Refund - NextEra Energy Seabrook, LLC												
	ICRP Refund - NextEra Energy Pointbeach, LLC						[redacted]						
	ICRP Refund - Florida Power and Light Company						$ 2,881,232.04	$2,611,773.70	$2,654,488.26	$ 2,746,061.93	$ 2,408,130.94	$ 2,377,487.89	
	ICRP Refund - NextEra Energy, Inc.					TOTAL	[redacted]						

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FPL PROPERTY & LIABILITY INSURANCE EXPENSE SUMMARY (1) (2)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST	2029 FORECAST
Acct 924 PROPERTY INSURANCE:									
Property Insurance - Other	$19,865,015	$20,707,024	$23,194,296	$26,053,468	$27,627,934	$28,900,368	$29,370,577	$29,376,900	$30,356,430
Property Insurance - Nuclear (PSL and PTN)	$8,788,526	$8,435,742	$8,248,574	$8,497,687	$8,962,277	$9,316,964	$9,596,473	$9,596,473	$9,884,367
Property Insurance - Nuclear Distribution Refund (PSL and PTN)	($19,392,508)	($28,639,562)	($6,088,472)	($15,007,742)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)	($8,215,131)
Property Insurance - Nuclear Outage (PSL and PTN)	$1,891,403	$1,928,588	$1,928,280	$2,035,884	$2,080,761	$2,164,344	$2,229,274	$2,229,274	$2,296,153
Property Insurance - Nuclear Outage Distribution Refund (PSL and PTN)	($3,999,272)	($6,222,971)	($2,793,952)	($3,260,641)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)	($1,784,869)
FMPA and Participation Agreement Reimbursement	($339,933)	($442,285)	($324,434)	($253,103)	($504,612)	($539,935)	($577,730)	($618,171)	($618,171)
Other miscellaneous	$821	$8,149	$488	($3,641)	$16,292	$16,598	$16,611	$15,878	$16,351
Total	$6,814,053	($4,225,316)	$24,164,780	$18,061,912	$28,182,650	$29,858,339	$30,635,205	$30,600,354	$31,935,129
Acct 925 LIABILITY INSURANCE:									
Liability Insurance - Other	$9,046,600	$11,859,153	$14,779,442	$16,146,906	$29,512,589	$31,337,013	$33,375,250	$35,273,488	$36,963,639
Liability Insurance - D&O	$1,811,891	$2,352,831	$2,647,329	$3,271,594	$4,115,941	$4,819,983	$5,169,297	$5,427,762	$5,590,594
Liability Insurance - Nuclear (PSL and PTN)	$4,700,533	$4,753,920	$4,899,782	$5,340,934	$6,237,311	$6,549,176	$6,841,618	$6,939,379	$7,147,563
Liability Insurance - Nuclear Refund (PSL and PTN) (3)	($2,336,638)	($2,363,472)	($2,471,920)	($2,808,079)	($2,654,464)	($2,611,824)	($2,881,160)	($2,881,160)	($2,881,160)
Liability Insurance - Workers Compensation	$2,976,292	$1,983,280	$4,937,683	$3,562,395	$3,879,023	$3,999,631	$4,129,569	$4,386,871	$4,551,147
St. Lucie 2 Participant Credit Workers Compensation	($191,027)	($95,000)	($196,824)	($103,084)	($31,995)	($31,995)	($31,995)	($31,995)	($31,995)
Total - ~~CONFIDENTIAL~~	$16,007,652	$18,490,712	$24,595,492	$25,410,666	$41,058,405	$44,061,985	$46,602,578	$49,114,344	$51,339,788
Acct 926 EMPLOYEE BENEFITS:									
Life Insurance & Long Term Disability	$4,820,908	$5,080,908	$5,809,737	$6,232,717	$7,056,840	$7,429,958	$7,673,157	$7,895,305	$8,101,356
Acct 588 FLEET LIABILITY INSURANCE:									
Vehicle Liability Insurance Premium	$4,726,883	$8,303,919	$8,384,871	$8,017,890	$8,113,280	$8,356,679	$8,607,379	$8,865,600	$8,865,600
Grand Total	$32,369,496	$27,650,224	$61,282,184	$57,661,185	$86,620,478	$91,429,129	$95,094,124	$98,284,536	$101,985,952

(1) 2021 data reflects FPL prior to the consolidation of Gulf power company and FPL effective January 1, 2022.
(2) Does not include amounts collected through FPL's cost recovery clauses.
(3) Amount recorded in 2023 , was inadvertently recorded in account 920 instead of account 925.

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FPL Actuals	2021A	2022A	2023A
St. Lucie S&T Actual	13,780.07	13,869.79	14,023.00
Turkey Point S&T Actual	13,780.07	13,869.79	14,023.00
FPL Total	**27,560.14**	**27,739.58**	**28,046.00**
Total S&T Actuals (NEER + FPL)	**68,900.33**	**69,348.92**	**70,116.43**
FPL Allocation	***40%***	***40%***	***40%***

2021 Invoice

AMERICAN NUCLEAR INSURERS
95 GLASTONBURY BLVD STE 300
GLASTONBURY CT 06033

Please see payment options and instructions at the bottom of this invoice.

FPL
General Mail Facility
Miami FL 33188-0001

Florida Power & Light Company

Invoice
Customer Name and Address

AMERICAN NUCLEAR INSURERS
95 GLASTONBURY BLVD STE 300
GLASTONBURY CT 06033

Federal Tax Id #: 59-0247775

Customer Number: **6800000940**
Invoice Number: **1800222509**
Invoice Date: **07/28/2020**

4,1,1500,670019,6800000940,1800222509,4,0006890033
Please retain this portion for your records

CURRENT CHARGES AND CREDITS
Customer No: 6800000940 Invoice No: 1800222509

Description	Amount
ICRP Refund Calendar Yr 2010 FPL PSL NS-0308	13,780.07
ICRP Refund Calendar Yr 2010 FPL TPN NS-0308	13,780.07
ICRP Refund Calendar Yr 2010 Seabrook NS-0308	13,780.06
ICRP Refund Calendar Yr 2010 Duane Arnold NS-0308	13,780.06
ICRP Refund Calendar Yr 2010 Point Beach NS-0308	13,780.07

For Inquiries Contact:
Adrian Clarke - 561-236-2407

Total Amount Due **$68,900.33**
This Month's Charges Past Due After

2022 Invoice

AMERICAN NUCLEAR INSURERS
95 GLASTONBURY BLVD STE 300
GLASTONBURY CT 06033

Please see payment options and instructions at the bottom of this invoice.

FPL
General Mail Facility
Miami FL 33188-0001

Florida Power & Light Company

Invoice
Customer Name and Address

AMERICAN NUCLEAR INSURERS
95 GLASTONBURY BLVD STE 300
GLASTONBURY CT 06033

Federal Tax Id #: 59-0247775

Customer Number: **6800000940**
Invoice Number: **1800251537**
Invoice Date: **07/23/2021**

4,1,1500,670019,6800000940,1800251537,8,0006934892
Please retain this portion for your records

CURRENT CHARGES AND CREDITS
Customer No: 6800000940 Invoice No: 1800251537

Description	Amount
ICRP Refund Calendar Yr 2011 FPL PSL NS-0308	13,869.79
ICRP Refund Calendar Yr 2011 FPL TPN NS-0308	13,869.79
ICRP Refund Calendar Yr 2011 Seabrook NS-0308	13,869.78
ICRP Refund Calendar Yr 2011 Duane Arnold NS-0308	13,869.78
ICRP Refund Calendar Yr 2011 Point Beach NS-0308	13,869.78

For Inquiries Contact:
Adrian Clarke: 561-236-2407

Total Amount Due **$69,348.92**
This Month's Charges Past Due After

2023 Invoice, 5YR Forecast Estimates, and Actuals

ICRP Adjustment for 2013
Issued July 14, 2023

Payee	Policy		Refund	
Florida Power & Light Company	NF -0185	$	1,470,418.25	
Florida Power & Light Company	NW -0570		76,918.08	
Florida Power & Light Company	NF -0227		847,666.05	
Florida Power & Light Company	NW -0604		76,918.08	
Florida Power & Light Company Total		**$**	**2,471,920.46**	**Sent Via ACH**
NextEra Energy Duane Arnold, LLC	NF -0214	$	488,915.71	
NextEra Energy Duane Arnold, LLC	NW -0593		38,459.04	
NextEra Energy Duane Arnold, LLC Total		**$**	**527,374.75**	**Sent Via ACH**
NextEra Energy Point Beach, LLC	NF -0178	$	595,819.35	
NextEra Energy Point Beach, LLC	NW -0565		76,918.08	
NextEra Energy Point Beach, LLC Total		**$**	**672,737.43**	**Sent Via ACH**
NextEra Energy Seabrook, LLC	NF -0296	$	887,515.57	
NextEra Energy Seabrook, LLC	NW -0647		38,459.04	
NextEra Energy Seabrook, LLC Total		**$**	**925,974.61**	**Sent Via ACH**
NextEra Energy, Inc.	NS -0308	$	70,116.45	
NextEra Energy, Inc. Total		**$**	**70,116.45**	**Sent via Check**

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OPC's Eleventh Set of Interrogatories
Interrogatory No. 313
Page 1 of 2

QUESTION:
Incentive Compensation. Refer to the response to OPC's First Request for Production, No. 22. Provide a summary by plan for the year 2024 and projected for each year 2025- 2027 the total cost, the amount excluded from base rates, and the amount included in base rates

RESPONSE:
In reference to FPL's response to OPC's First Request for Production, No. 22, please note the following:

1. NextEra Energy, Inc. Amended and Restated Long Term Incentive Plan: Refer to FPL's response to OPC's First Set of Interrogatories No. 24 for the amounts included in base rates and refer to MFR B-2 and C-3 for amounts excluded from base rates.

2. FPL Compensation Manual: Refer to FPL's response to OPC's Eleventh Set of Interrogatories No. 328.

3. FPL Performance Dollar Long Term Incentive Program: Refer to the table below for 2024 actuals and projected for 2025 through 2027.

FPL Performance Dollar Long Term Incentive Program				
	2024	**2025**	**2026**	**2027**
O&M included in base rates	$12,568,012	$13,504,149	$14,150,395	$14,608,644
Capitalized portion excluded from base rates	$3,090,356	$3,376,037	$3,537,599	$3,652,161
Total Cost	$15,658,368	$16,880,187	$17,687,994	$18,260,805

4. NextEra Energy, Inc. Employee Invention Reward Program: A total of $34,200 was paid in 2024, and $10,000 was paid in first quarter of 2025. The Company does not forecast at the level of detail to include any costs for this plan for the years 2025 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

5. FPL ESCO Sales Commission Plan, April 2010: A total of $67,305 was paid in 2024. There are no costs projected for this Plan for 2025 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

6. FPL ESCO Incentive Plan, April 2010: There is no actual or projected expense for 2024 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

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7. FPL Customer Service ESCO Incentive Plan, January 1, 2012; Amended August 2012: There is no actual or projected expense for 2024 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

8. FPL Customer Service Field Operations Incentive Plan, June 2019: There is no actual or projected expense for 2024 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

9. FPL Sales Incentive and Commission Plan for Lighting and Optional Services, July 2020: There is no actual or projected expense for 2024 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

10. FPL Lighting and Optional Services Commission Sales and Incentive Plan, June 2017: There is no actual or projected expense for 2024 through 2027 and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

11. FPL and FPLES Inside and Residential Sales Commission and Incentive Plan, April 2024: no costs are recorded on FPL's books for this plan and, therefore, no amounts have been included in FPL's base rate forecast for the 2026 and 2027 Projected Test Years.

12. FPL and FPLES Commercial Sales Commission Plan FINAL, January 2023: Refer to table below for gross amounts earned and paid to participants for 2024 and expected to be earned and paid for 2025 through 2027. The 2024 amounts are related to lighting services only and 2025 through 2027 include both lighting and optional services.

	2024	2025	2026	2027
Gross amounts paid to participants	$3,317,919	$5,336,173	$5,086,852	$4,938,002

Beginning in 2024, gross amounts earned under this plan are deferred to the balance sheet and amortized over the life of the contracts. Refer to table below for the base O&M component of the gross amounts listed above, which is the amortization expense included in base rates for the applicable years.

	2024	2025	2026	2027
Amount included in base rates	$199,578	$654,586	$1,154,553	$1,644,907
Amount deferred excluded from base rates (Cumulative)	$3,154,958	$7,931,259	$11,987,839	$15,440,524

13. Lead Forward Program, October 2019: Refer to the table below for 2024 actuals and projected for 2025 through 2027 with all costs being recovered through base rates.

	2024	2025	2026	2027
Lead Forward Program	$300	$1,000	$1,000	$1,000

14. Energy Marketing and Trading Performance Incentive Compensation Program, June 2017: Refer to FPL's response to OPC's Eleventh Set of Interrogatories, No. 328 which is inclusive of this plan for 2024 and projected for 2025 through 2027.

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QUESTION:
Incentive Compensation. Refer to the response to OPC's First Request for Production, No. 22. Provide a summary by plan for the year 2024 and projected for each year 2025- 2027 the total cost, the amount excluded from base rates, and the amount included in base rates.

RESPONSE:
While preparing responses to discovery, FPL determined that a portion of O&M that is allocated to affiliates for the Performance Dollar Long Term Incentive Program was inadvertently included as O&M included in base rates. As a result, FPL is correcting the response to OPC's Eleventh Set of Interrogatories No. 313, Part 3 to the following:

3. FPL Performance Dollar Long Term Incentive Program: Refer to the table below for 2024 actuals and projected for 2025 through 2027.

FPL Performance Dollar Long Term Incentive Program				
	2024	**2025**	**2026**	**2027**
O&M included in base rates	$11,978,025	$13,013,949	$13,601,360	$14,041,829
Capitalized portion excluded from base rates	$3,131,674	$3,376,037	$3,537,599	$3,652,161
Total Cost	$15,109,699	$16,389,986	$17,138,959	$17,693,990

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QUESTION:
Planned Maintenance. Refer to the response to OPC's First Set of Interrogatories, No. 55. Explain how the projected costs for 2025-2027 were developed, whether the cost estimates are based on quotes or contractor estimates, and whether historical information was considered as being relevant.

RESPONSE:
PGD
As documented in OPC's Sixth Request for Production, No. 71 and Attachments 1 - 3, historical information was used in developing projected costs for 2025-2027. Historical estimates were combined with other relevant inputs, including information from OEM maintenance manuals and contracts for parts and maintenance, to develop the proposed costs for 2025-2027.

Nuclear
Historical costs are a foundational element of the budget planning process, incorporating additional inputs for escalations and longer interval work. Long-term contracts for parts and labor are also applied to the budget planning process as available. Historical costs, long-term contract cost information, and other referenced inputs were used in developing the projected costs for 2025-2027.

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QUESTION:
Incentive Compensation. Provide for each year 2020-2024 and 2025 to date and the projected costs for each year 2025-2027 incentive compensation separated between O&M, capital, other and clause recoverable.

RESPONSE:
Please see FPL's objections served contemporaneously with this response. Subject thereto, and without waiver of objection, FPL respond as follows:

Please see table below for non-officer performance incentive compensation separated between recoverable base O&M, base capital, clause O&M, and clause capital for 2021 through March 2025, as per FPL total company per books without any FPSC adjustments.

	2021	2022	2023	2024	1Q 2025
Base O&M	$65,930,307	$64,787,589	$68,813,117	$68,866,855	$17,400,448
Base Capital	$23,276,504	$29,138,094	$30,896,169	$34,483,722	$8,880,215
Clause O&M	$1,751,958	$2,499,023	$3,193,438	$3,268,994	$816,302
Clause Capital	$167,287	$382,534	$625,535	$443,552	$99,070
Total	$91,126,056	$96,807,240	$103,528,259	$107,063,123	$27,106,035

Please see table below for non-officer performance incentive compensation separated between recoverable base O&M, base capital, clause O&M, and clause capital O&M projected for 2025 through 2027, as per FPL total company per books without any FPSC adjustments.

	2025 Projected	2026 Projected	2027 Projected
Base O&M	$70,765,295	$75,870,168	$81,204,545
Base Capital	$39,719,843	$39,852,000	$39,321,772
Clause O&M	$3,037,771	$3,249,828	$3,467,957
Clause Capital	$206,317	$42,474	$45,051
Total	$113,729,226	$118,914,471	$124,039,324

DECLARATION

I, Thomas Broad, co-sponsor the answer to **Interrogatory No. 314** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Thomas Broad

Date: 4/29/25

DECLARATION

I, Jessica Buttress, sponsor the answers to **Interrogatory Nos. 301-304, 311, 313, 326, 327 and 328** and co-sponsor the answers to **Interrogatory Nos. 305 and 308** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 4/28/25

DECLARATION

I, Jessica Buttress, co-sponsor the answer to **Interrogatory No. 308 Corrected** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 5/21/25

DECLARATION

I, Jessica Buttress, sponsor the answer to **Interrogatory No. 313 Corrected** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 5/27/25

DECLARATION

I, Daniel DeBoer, sponsor the answer to **Interrogatory No. 316** and co-sponsor the answer to **Interrogatory No. 314** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Daniel DeBoer

Date: 4/29/25

DECLARATION

I, Ina Laney, co-sponsor the answers to **Interrogatory Nos. 306 and 308** from OPC's Eleventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Ina Laney

Ina Laney

Date: 4/28/2025

DECLARATION

I, Ina Laney, co-sponsor the answer to **Interrogatory No. 308 Corrected** from OPC's EIeventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Ina Laney

Date: 5/20/2025

Florida Power & Light Company
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OPCs Twelfth Set of Interrogatories
Interrogatory No. 333
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QUESTION:
Non-Industry Dues. Refer to the response to OPC's First Set of Interrogatories, No. 35(a) Attachment 1. For each organization listed, explain how ratepayers benefit from these memberships.

RESPONSE:
Please see Attachment No. 1 and Attachment No. 2 for how FPL's customers benefit from the memberships for each organization listed on Attachment No. 1 in FPL's response to OPC's First Set of Interrogatories, No. 35(a).

In preparation of this response, FPL determined that certain vendor invoices totaling $28 thousand recorded in 2024 for the vendors noted with footnote 2 in Attachment No. 1 were inadvertently not recorded as below-the-line expenses. As a result, a correcting entry to move the $28 thousand to below-the-line expenses was recorded in April 2025.

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2024 Membership Dues Reflected in FPL's response to OPC INT 35(a)

Line No.	Organization (1)	Type	Benefit to Customers
1	1898 LLC STEPHEN SIMPSON	N/A	Reclassed to below the line[2]
2	ALLIUM US HOLDING LLC	Corporate	Through this membership, FPL gain access to engineering standards, global engineering documents, technical books, and a wide range of technical resources, all available for immediate download. This translates into customer benefits by ensuring that our operations are aligned with the highest standards of safety, efficiency, and regulatory compliance, ultimately delivering reliable and high-quality service.
3	AMERICAN CITY BUSINESS JOURNALS INC SOUTH FLORIDA BUSINESS JOURNAL	Economic Development Organization (B)	Please see Attachment 2
4	ASSOCIATED BUILDERS AND CONTRACTORS INC NORTH FLORIDA CHAPTER	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
5	BAKER COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
6	BAY COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
7	BLACK CHAMBER OF COMMERCE OF PALM BEACH COUNTY, INC	Chamber of Commerce (A)	Please see Attachment 2
8	BOYS & GIRLS CLUBS OF BROWARD COUNTY	N/A	Reclassed to below the line[2]
9	BROWARD COUNTY BLACK CHAMBER OF COM	Chamber of Commerce (A)	Please see Attachment 2
10	BROWARD COUNTY LEAGUE OF CITIES	League of Cities Organizations (D)	Please see Attachment 2
11	BROWARD WORKSHOP INC	Economic Development Organization (B)	Please see Attachment 2
12	BUILDING INDUSTRY ASSOCIATION	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
13	BUSINESS DEVELOP BRD OKEECHOBEE CO CHAMBER OF COMMERCE OF OKEECHOBEE C	Chamber of Commerce (A)	Please see Attachment 2
14	BUSINESS EMPOWERED INC	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
15	BUSINESS FOR THE ARTS OF BROWARD	Economic Development Organization (B)	Please see Attachment 2
16	CALHOUN COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
17	CANTONMENT ROTARY CLUB	N/A	Reclassed to below the line[2]
18	CAPITAL CITY COUNTRY CLUB INC	N/A	Reclassed to below the line[3]
19	CENTER FOR ENERGY WORKFORCE DEVELOP		FPL's customers benefit in attracting and developing a highly skilled workforce through it's participation in the Center for Energy Workforce Development (CEWD), which is a national, non-profit intermediary that unites employers, labor, educators, non-profits and associations, community-based organizations, workforce systems and other stakeholders to prioritize solutions that will ensure the industry is people-ready for the future
20	CENTRAL GULF INDUSTRIAL ALLIANCE IN	League of Cities Organizations (D)	Please see Attachment 2
21	CENTURY AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
22	CHARLOTTE COUNTY CHAMBER COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
23	CITY OF CORAL SPRINGS FL	Chamber of Commerce (A)	FPL's original response reflected a payment to the City of Coral Springs. This was reported incorrectly. It should have been reported as "Coral Springs Coconut Creek Regional Chamber". Please see Attachment 2.
24	CLAY COUNTY CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
25	CLEWISTON CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
26	COCOA BEACH CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
27	CORAL GABLES CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
28	CRESTVIEW AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
29	CURTISS WRIGHT CORPORATION CURTISS WRIGHT FLOW CONTROL SERVICE	Corporate	Curtis Wright is a conglomerate that provides many nuclear industry services, their Flow Control Division provides valve maintenance and engineering services. Examples include maintenance/engineering support for their Target Rock line of valves which is a unique style of valve in many safety related applications. They also provide the Seal Pro software which is used to track valve packing configuration across all four nuclear sites. Additionally, this division provides snubber testing and rebuild services during outages. A snubber is a device that acts like a shock absorber for piping systems during a design basis earthquake. Additionally, they also provide NDE services (Eddy Current Testing, dye penetrant, ultra sonic testing)
30	CVM SOLUTIONS LLC SUPPLIER IO	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
31	DAYTONA REGIONAL CHAMBER OF COMMERC	Chamber of Commerce (A)	Please see Attachment 2

32	DESOTO COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
33	DESTIN AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
34	DISABILITY IN US BUSINESS LEADERSHIP NETWORK	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
35	EMERALD COAST MILITARY AFFAIRS COUN INC	Economic Development Organization (B)	Please see Attachment 2
36	FIRST COAST MANUFACTURERS ASSOC FCMA	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
37	GREATER BOCA RATON CHAMBER OF COMME	Chamber of Commerce (A)	Please see Attachment 2
38	GREATER FORT LAUDERDALE CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
39	GREATER FORT MYERS BEACH AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
40	GREATER FORT WALTON BEACH CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
41	GREATER FT MYERS CHAMBER OF COM INC	Chamber of Commerce (A)	Please see Attachment 2
42	GREATER HOLLYWOOD CHAMBER OF COM	Chamber of Commerce (A)	Please see Attachment 2
43	GREATER LABELLE CHAMBER OF COMME RCE	Chamber of Commerce (A)	Please see Attachment 2
44	GREATER PALM BAY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
45	GREATER POMPANO BEACH CHAMBER	Chamber of Commerce (A)	Please see Attachment 2
46	GULF BREEZE AREA CHAMBER OF COMMERC	Chamber of Commerce (A)	Please see Attachment 2
47	GULF COAST MINORITY CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
48	HALLANDALE CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
49	HAWTHORNE AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
50	HOBE SOUND CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
51	HOLMES COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
52	HOME BUILDERS ASSOC OF W FLORIDA IN	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
53	IMMOKALEE EASTERN CHAMBER OF COMMER INC	Chamber of Commerce (A)	Please see Attachment 2
54	INDIAN RIVER COUNTY CHAMPER OF COMM	Chamber of Commerce (A)	Please see Attachment 2
55	INDIANTOWN CHAMBER OF COMMERCE CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
56	JACKSON COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
57	JACKSONVILLE REGIONAL CHAMBER OF COMMERCE	Economic Development Organization (B)	Please see Attachment 2
58	JUNIOR ACHIEVEMENT OF SOUTH FLORIDA	N/A	Reclassed to below the line[2]
59	JUNIOR SERVICE LEAGUE OF ST AUGUSTI	N/A	Reclassed to below the line[2]
60	LAKE CITY COLUMBIA COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
61	LATIN CHAMBER OF COMMERCE OF USA CAMACOL	Chamber of Commerce (A)	Please see Attachment 2
62	LAUDERHILL CHAMBER OF COMMERCE INC LAUDERHILL REGIONAL CHAMBER OF COMM	Chamber of Commerce (A)	Please see Attachment 2
63	LEADERSHIP FLORIDA STATEWIDE COMMUN FOUNDATION INC DBA LEADERSHIP FLORI	Economic Development Organization (B)	Please see Attachment 2
64	MANASOTA BLACK CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
65	MELBOURNE REGIONAL CHAMBER OF EAST CENTRAL FLORIDA	Chamber of Commerce (A)	Please see Attachment 2
66	MIAMI BEACH CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
67	MIRAMAR PEMBROKE PINES REGIONAL CHA OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
68	MUSEUM OF DISCOVERY & SCIENCE INC	N/A	Reclassed to below the line[2]
69	NAIOP INC NAIOP	Economic Development Organization (B)	Please see Attachment 2
70	NAPLES AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
71	NASSAU COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
72	NASSAU COUNTY ECONOMIC DEVELOPMENT BOARD INC	Economic Development Organization (B)	Please see Attachment 2
73	NATIONAL FORUM FOR BLACK PUBLIC ADMINISTRATORS INC	N/A	Reclassed to below the line[2]
74	NATIONAL GAY & LESBIAN CHAMBER OF C NATIONAL LGBT CHAMBER OF COMMERCE	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
75	NATIONAL MINORITY SUPPLIER DEVELOPMENT COUNCIL	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
76	NATIONAL VETERAN BUSINESS DEVELOPME	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
77	NAVARRE BEACH AREA CHAMBER OF COMME	Chamber of Commerce (A)	Please see Attachment 2
78	NICEVILLE VALPARAISO CHAMBER OF COM	Chamber of Commerce (A)	Please see Attachment 2
79	NORTH FLORIDA REGIONAL CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
80	NORTHEAST FLORIDA BUILDERS ASSOCIAT	Homebuilder and Manufacturer Organizations (C)	Please see Attachment 2
81	NORTHEAST FLORIDA LEAGUE OF CITIES	League of Cities Organizations (D)	Please see Attachment 2
82	NORTHWEST FLORIDA DEFENSE COALITION INC	Economic Development Organization (B)	Please see Attachment 2
83	PACE AREA CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
84	PALM BEACH NORTH CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
85	PALM COAST REGIONAL CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
86	PENSACOLA AREA CHAMBER FOUNDATION I	Chamber of Commerce (A)	Please see Attachment 2
87	PENSACOLA BEACH CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
88	PENSACOLA FIVE FLAGS ROTARY	N/A	Reclassed to below the line[2]
89	PENSACOLA YOUNG PROFESSIONALS	N/A	Reclassed to below the line[2]

90	PERDIDO KEY AREA CHAMBER OF COMMERC	Chamber of Commerce (A)	Please see Attachment 2
91	PORT ORANGE SOUTH DAYTONA CHAMBER O COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
92	PUNTA GORDA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
93	PUTNAM COUNTY CHAMBER OF COMMERCE I	Chamber of Commerce (A)	Please see Attachment 2
94	QURIUM SOLUTIONS INC CVM SOLUTIONS LLC	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
95	REBELLAIRES INC	N/A	Reclassed to below the line(2)
96	RESILIENCY FLORIDA INC	N/A	Reclassed to below the line(2)
97	RIVERWALK FORT LAUDERDALE INC	N/A	Reclassed to below the line(2)
98	ROTARY CLUB OF LAKE CITY INC	N/A	Reclassed to below the line(2)
99	SANTA ROSA COUNTY CHAMBER OF COMMER	Chamber of Commerce (A)	Please see Attachment 2
100	SEMINOLE COUNTY LAKE MARY REGIONAL CHAMBER OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
101	SEVILLE ROTARY CLUB	N/A	Reclassed to below the line(2)
102	SOUTHWEST FLORIDA LEAGUE OF CITIES	League of Cities Organizations (D)	Please see Attachment 2
103	ST JOHNS COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
104	STRADA COLLABORATIVE INC D B A CAEL	Corporate	FPL's customers benefit from participation in CAEL, which helps organizations succeed among accelerating changes reshaping education and employment landscapes. CAEL leads partnerships that result in agile, responsive pathways linking learning and work. CAEL aligns education and training providers to sustain healthy talent pipelines
105	SUWANNEE COUNTY CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
106	TAMARAC NORTH LAUDERDALE CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
107	THE CENTER FOR TECHNOLOGY ENTERPRIS & DEVELOPMENT INC	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.
108	THE CHAMBER OF SOUTHWEST FLORIDA	Chamber of Commerce (A)	Please see Attachment 2
109	THE GREATER DAVIE COOPER CITY CHAMB OF COMMERCE INC	Chamber of Commerce (A)	Please see Attachment 2
110	THE MARINE RESEARCH HUB OF SOUTH FL INC	Economic Development Organization (B)	Please see Attachment 2
111	THE PUERTO RICAN HISPANIC C OF C FO FLORIDA HISPANIC AMERICAN CHAMBEROF	Chamber of Commerce (A)	Please see Attachment 2
112	TITUSVILLE AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
113	URBAN LEAGUE OF BROWARD COUNTY	N/A	Reclassed to below the line(2)
114	VENICE AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
115	WALTON AREA CHAMBER OF COMMERCE	Chamber of Commerce (A)	Please see Attachment 2
116	WASHINGTON COUNTY CHAMBER OF COMMER	Chamber of Commerce (A)	Please see Attachment 2
117	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL INC	Corporate	FPL's participation allows to discover small, and local suppliers to strengthen the resilience of our supply chain.

Notes:
(1) A portion of the dues paid to organizations related to lobbying activities, if any, are forecasted as below-the-line expenses and not included in FPL's cost of service for either 2026 or 2027.
(2) In preparation of this response, FPL determined it incorrectly charged dues to this organization above-the-line in 2024; however, FPL reclassed these charges to below-the-line in April 2025 as they were not associated with economic development.
(3) As noted in Attachment 1 to FPL's original response to OPC's First Set of Interrogatories, No. 53, FPL incorrectly charged these dues to this organization above-the-line in 2024; however, FPL reclassed these charges to below-the-line in 2025.

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FPL has categorized some of the organizations listed in Attachment 1 into four main groups. Detailed explanations on how FPL's customers benefit from memberships in each of these groups are provided below. The specific category for each organization is indicated in Column D of the table.

Chamber of Commerce (A): FPL's expenditures to these organizations relate to economic development activities, which support better employment opportunities, stronger local economies, and assistance with research and marketing activities for local economic development efforts. FPL's collaboration with these chambers of commerce across FPL's service area provides support for business expansion and recruitment which benefits FPL's customers.

Economic Development Organization (B): FPL's involvement in economic development organizations supports better employment opportunities and stronger local economies through business development and recruitment, including the design of strategic plans for economic development activities. Theses collaborations support businesses expansion and recruitment which benefits FPL's residential and business customers.

Homebuilder and Manufacturer Organizations (C): FPL's involvement in homebuilder and manufacturer organizations supports economic development activities, to support business and industry development or recruitment. These collaborations aid essential economic development project coordination before and during the construction process, which benefits FPL's business and residential customers.

League of Cities Organizations (D): FPL customers see significant benefits from the company's involvement in League of Cities organizations. The collaboration promotes economic development through business and industry development and recruitment and the design of strategic plans for economic development activities. Furthermore, the collaboration improves communication during storm response efforts and allows FPL to educate local governments on energy conservation and beneficial programs.

DECLARATION

I, Jessica Buttress, co-sponsor the answers to **Interrogatory Nos. 332 and 333** from OPC's Twelfth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Jessica Buttress

Date: 4/30/25

DECLARATION

I, Daniel DeBoer, co-sponsor the answers to **Interrogatory Nos. 332 and 333** from OPC's Twelfth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Daniel DeBoer

Date: 4/30/25

DECLARATION

I, Liz Fuentes, sponsor the answers to **Interrogatory Nos. 334 and 335** and co-sponsor the answers to **Interrogatory Nos. 331 and 333** from OPC's Twelfth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 4/30/2025

DECLARATION

I, Pamela Rauch, co-sponsor the answer to **Interrogatory No. 333** from OPC's Twelfth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the response is true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answer identified above, and that the facts stated therein are true.

Pamela Rauch

Pamela Rauch

Date: 04/30/2025

Florida Power & Light Company
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OPC's Fifteenth Set of Interrogatories
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QUESTION:
Leases/Licenses. Refer to the documents provided in Confidential OPC POD No. 103 and OPC Interrogatory No. 230, Attachment 1. For each lease/license agreement provided in OPC POD No. 103, identify which PHFFU project (from the list on OPC Interrogatory No. 230, Attachment 1) that the property is associated with. For example, for FPL License #0093-ND-2017, state which project name on Interrogatory No. 230, Attachment 1, with which that the property is associated.

RESPONSE:
Please see confidential Attachment No. 1 for the requested information.

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~~CONFIDENTIAL~~

FPL 042414
20250011-EI

Property Name	Solar site on property	Solar site on property	Category of Costs	Project Name	License Number
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers	County Line	RENEWABLES FUTURE USE	County Line Solar Energy Center	27545-WD-2024
		Green Pasture [2]			23503-WD-2023
		Prairie Creek	RENEWABLES FUTURE USE	Price Creek Solar Energy Center	25503-WD-2023
		Shell Creek	RENEWABLES FUTURE USE	Shell Creek Solar Energy Center	26063-WD-2023
					26263-WD-2023
					26663-WD-2024
Clayhill Property	Northfork Solar Energy Center	Northfork	RENEWABLES FUTURE USE	Northfork Solar Energy Center	21103-ND-2022
EL Maximo Property			RENEWABLES FUTURE USE	El Maximo Ranch Holdings Property	26102-ND-2023
Fawn Solar Energy Center	Fawn Solar Energy Center	Fawn [2]			BSK123
Good Grove Property			RENEWABLES FUTURE USE	Good Grove Investments Property	26044-WD-2023
Grainger Property	Flatford Solar, Owen Branch Solar Energy Centers	Flatford Solar	RENEWABLES FUTURE USE	Flatford Solar Energy Center	26204-WD-2023
		Owen Branch	RENEWABLES FUTURE USE	Owen Branch Solar Energy Center	26665-WD-2024
Hendry County Combined Cycle/Solar Site	Hendry Clean Energy Center / Hendry Solar Energy Center	Hendry	RENEWABLES FUTURE USE	Hendry Clean Energy Center	0102-WD-2014
		Hendry	RENEWABLES FUTURE USE	Hendry Solar Energy Center	10700-WD-2019
					12541-WD-2019
					17606-WD-2021
IFC County Line Property	Watermelon Solar Energy Center	Watermelon	RENEWABLES FUTURE USE	Watermelon Solar Energy Center	22083-WD-2023
IFC Glades Road Property	Carlton Solar Energy Center	Carlton	RENEWABLES FUTURE USE	Carlton Solar Energy Center	25507-ED-2023
IFC SE Groves (Valencia) Property	Blanketflower, Ladybug, and Leafcutter Solar Energy Centers	Blanketflower	RENEWABLES FUTURE USE	Blanketflower Solar Energy Center	22103-WD-2023
		Ladybug	RENEWABLES FUTURE USE	Ladybug Solar Energy Center	25533-WD-2023
		Leafcutter	RENEWABLES FUTURE USE	Leafcutter Solar Energy Center	
IFC SE Groves (Anchor) Property			RENEWABLES FUTURE USE	IFC - SE Groves (Anchor) Property	26123-ED-2023
IFC SE Groves (Cypress 1) Property	Wabasso Solar Energy Center	Wabasso	RENEWABLES FUTURE USE	Wabasso Solar Energy Center	26224-ED-2023
IFC SE Groves (Rainbow) Property	Dove Solar Energy Center	Dove	RENEWABLES FUTURE USE	Dove Solar Energy Center	25523-WD-2023
IFC SE Groves (Sunray) Property	Caladium Solar Energy Center	Caladium	RENEWABLES FUTURE USE	Caladium Solar Energy Center	22107-ED-2023
					25531-ED-2023
IFC SE Groves (Vero 224) Property			RENEWABLES FUTURE USE	IFC - SE Groves (Vero224) Property	22105-ED-2023
IFC Southeast Groves - (Me & Yu)			RENEWABLES FUTURE USE	IFC - SE Groves (Me & Yu) Property	22403-ED-2023 [1]
IFC St. Johns River Property	Beachland and Shores Solar Energy Centers	Beachland	RENEWABLES FUTURE USE	Beachland Solar Energy Center	25509-ED-2023
		Shores	RENEWABLES FUTURE USE	Shores Solar Energy Center	
Jebbie Property	Cardinal, Fox Trail, and Mallard Solar Energy Centers	Cardinal	RENEWABLES FUTURE USE	Cardinal Solar Energy Center	25101-ND-2023
		Fox Trail [2]			
		Mallard	RENEWABLES FUTURE USE	Mallard Solar Energy Center	
King Ranch Property	Boardwalk, Goldenrod, Treefrog, Spoonbill, Bromeliad, Limkin, Honeybee Solar Energy Centers	Boardwalk	RENEWABLES FUTURE USE	Boardwalk Solar Energy Center	26544-WD-2024
		Bromeliad	RENEWABLES FUTURE USE	Bromeliad Solar Energy Center	
		Goldenrod	RENEWABLES FUTURE USE	Goldenrod Solar Energy Center	
		Honeybee	RENEWABLES FUTURE USE	Honeybee Solar Energy Center	
		Limkin	RENEWABLES FUTURE USE	Limpkin Solar Energy Center	
		Spoonbill	RENEWABLES FUTURE USE	Spoonbill Solar Energy Center	
		Treefrog	RENEWABLES FUTURE USE	Treefrog Solar Energy Center	
Lakeside Solar Energy Center	Lakeside Solar Energy Center	Lakeside [2]			18828-ED-2022
					21988-ED-2023
Lakewood Park Property					16406-ED-2021
Miami Dade Solar Energy Center	Miami Dade Solar Energy Center	Miami Dade [2]			27706-SD-2024
					25663-SD-2023
Nail Ranch Property	Bayside Solar Energy Center	Bayside	RENEWABLES FUTURE USE	Bayside Solar Energy Center	28923-ND-2024
Norris Property	Meadowlark Solar Energy Center	Meadowlark	RENEWABLES FUTURE USE	Meadowlark Solar Energy Center	15190-ED-2020
Optimum Ranch Property	Mare Branch, Joshua Creek, Sand Gully Solar Energy Centers	Joshua Creek	RENEWABLES FUTURE USE	Joshua Creek Solar Energy Center	21025-WD-2022
		Mare Branch	RENEWABLES FUTURE USE	Mare Branch Solar Energy Center	
		Sand Gully	RENEWABLES FUTURE USE	Sand Gully Solar Energy Center	
Pink Trail Solar Energy Center	Pink Trail Solar Energy Center	Pink Trail [2]			26183-ED-2023
Pioneer Trail Solar Energy Center	Pioneer Trail Solar Energy Center	Pioneer Trail [2]			0093-ND-2017
Shelton Property	Chipola River, Fourmile Creek, Pinecone and Sand Pine Solar Energy Centers	Chipola River [2]			24263-ND-2023
		Fourmile Creek [2]			
		Pinecone	RENEWABLES FUTURE USE	Pinecone Solar Energy Center	
		Sand Pine	RENEWABLES FUTURE USE	Sand Pine Solar Energy Center	
Slavic Natural Resoures, Inc. Property	Big Brook Solar Energy Center	Big Brook	RENEWABLES FUTURE USE	Big Brook Solar Energy Center	23843-ND-2023
Southeast Groves Property	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers	Cowbone Creek	RENEWABLES FUTURE USE	Cowbone Creek Solar Energy Center	16404-ED-2021
Southeast Groves Property	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers	Pine Lily	RENEWABLES FUTURE USE	Pine Lily Solar Energy Center	26163-ED-2023
Southeast Groves Property	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers	Wild Lime	RENEWABLES FUTURE USE	Wild Lime Solar Energy Center	
Southeast Groves Property	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers	Wood Stork	RENEWABLES FUTURE USE	Wood Stork Solar Energy Center	
Southeast Groves Solar Woodstork	Wood Stork Solar Energy Center	Wood Stork	RENEWABLES FUTURE USE	Wood Stork Solar Energy Center	26165-ED-2023
St. Joe Company Property	Lutterloh Pond and Shepherd Branch Solar Energy Centers	Lutterloh Pond	RENEWABLES FUTURE USE	Lutterloh Pond Solar Energy Center	23083-ND-2023
		Shepherd Branch	RENEWABLES FUTURE USE	Shepherd Branch Solar Energy Center	
Sunbreak Farms	Catamaran, Clover, Coconut, Harbortown, Hook Point, Horseback, Indrio, Inlet, Savannas, Spruce Bluff and Waveland	Catamaran	RENEWABLES FUTURE USE	Catamaran Solar Energy Center	20343-ED-2022
		Clover	RENEWABLES FUTURE USE	Clover Solar Energy Center	26104-ED-2023
		Coconut	RENEWABLES FUTURE USE	Coconut Solar Energy Center	26903-ED-2024
		Harbortown	RENEWABLES FUTURE USE	Harbortown Solar Energy Center	
		Hook Point	RENEWABLES FUTURE USE	Hook Point Solar Energy Center	
		Horseback	RENEWABLES FUTURE USE	Horseback Solar Energy Center	
		Indrio	RENEWABLES FUTURE USE	Indrio Solar Energy Center	
		Inlet	RENEWABLES FUTURE USE	Inlet Solar Energy Center	
		Savannas	RENEWABLES FUTURE USE	Savannas Solar Energy Center	
		Spruce Bluff	RENEWABLES FUTURE USE	Spruce Bluff Solar Energy Center	
		Waveland	RENEWABLES FUTURE USE	Waveland Solar Energy Center	
US Sugar Property			RENEWABLES FUTURE USE	US Sugar Corp Property	29104-ED-2024 [1]
Van Der Veer	Saddle Solar Energy Center	Saddle	RENEWABLES FUTURE USE	Saddle Solar Energy Center	22843-WD-2023
Vernia Solar Energy Center / Ambersweet Solar Energy Center	Ambersweet and Vernia Solar Energy Centers	Ambersweet	RENEWABLES FUTURE USE	Ambersweet Solar Energy Center	25505-ED-2023
		Vernia	RENEWABLES FUTURE USE	Vernia Solar Energy Center	25511-ED-2023
Williams Farm 6300 Property			RENEWABLES FUTURE USE	Williams Farms - 6300 Property	24243-WD-2023

1) Licenses ended due to licencee bankruptcy or expiration of licence
2) Properties which are operational sites

DECLARATION

I, Timothy Oliver, sponsor the answers to **Interrogatory Nos. 345-347** from OPC's Fifteenth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.



_____

Timothy Oliver

Date: _____

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QUESTION:
MFR Workpapers. Within two weeks after filing the Minimum Filing Requirements (MFR) with the PSC, please provide any and all workpapers used to produce the schedules in the Company's MFR filings and please provide such workpapers electronically in Excel, with all formulas and calculations intact, or as a PDF in searchable format.

RESPONSE:
Please see responsive documents provided. Please note one or more files responsive to this request are confidential.

In preparation of this response, FPL determined it incorrectly populated certain amounts on MFR C-43 for the 2026 Projected Test Year and 2027 Projected Test Year, and Attachment 5 to MFR E-10 for the 2026 Projected Year. Please see explanations below:

- MFR C-43
    - 2026 Projected Test Year – FPL inadvertently included cost of removal in the forecasted amounts for Security capital investment – Fossil reflected on Line 37 for 2025 through 2026
    - 2027 Projected Test Year – FPL inadvertently included cost of removal in the forecasted amounts for Security capital investment – Fossil reflected on Line 37 for 2025 through 2027 and populated expenses for 2024 on Lines 9 - 10, and 22 – 29 incorrectly resulting in inaccurate totals on Line 31.
- MFR E-10, Attachment 5
    - 2026 Projected Test Year – FPL inadvertently excluded BAL244000 – ACCUM PRV UNCOLLECTIBLE ACCTS in the presentation of allocator I425-WORKING CAPITAL.

The workpapers included in this response support the corrected MFRs. Note, the corrections to these MFRs do not impact the calculation of revenue requirements in either the 2026 Projected Test Year or the 2027 Projected Test Year.

Florida Power & Light Company
2025 Rate Case Expenses

Line No.	Expense Type (1)	Service Rendered (2)	Type of Service* (3)	Amount (4)	Comments (5)
1	External Witnesses				
2	Gannett Fleming, Inc. (Allis)	Depreciation Study and Testimony	O, A	$ 500,000	
3	Gannett Fleming, Inc. (Allis)	Dismantlement Study and Testimony	O, A	550,000	
4	Concentric Energy Advisors, Inc. (Reed)	Benchmarking Testimony	O	500,000	$1M estimate for Concentric, split between Reed and Coyne
5	Concentric Energy Advisors, Inc. (Coyne)	ROE Testimony	O, B	500,000	$1M estimate for Concentric, split between Reed and Coyne
6	Total External Witnesses			$ 2,050,000	
7					
8	Outside Consultants				
9	Bob Barrett	Regulatory consulting and hearing preparation	O	270,000	Overall rate case support
10	Kathleen Slattery	Regulatory consulting and hearing preparation	O	157,500	Support for first time HR witness
11	Atrium Economics	Cost of Service	O, S	305,000	Detailed review of FPL's cost of service and support for data centers
12	Total Outside Consultants			$ 732,500	
13					
14	Outside Legal Services				
15	Radey Law Firm	Consulting and litigation services	L	$ 50,000	Handling of Highly Sensitive documents
16	Other	Consulting and litigation services	L	550,000	Contemplates an appeal and some contingency issues that may arise
17	Total Outside Legal Services			$ 600,000	
18					
19	Other Outside Services				
20	External Staffing	Various filing support - MFRs, discovery, hearing, etc.	O, A	$ 641,000	
21	Technical Support (Utilities International)	Various filing support	O, R, S	$ 300,000	
22	Other	Printing, audit, IT, and security services	O, A	81,349	
23	Total Other Outside Services			$ 1,022,349	
24					
25	Total Outside Services			$ 4,404,849	
26					
27	Administrative Expenses				
28	Hotel and Lodging	Mainly for technical hearings	O	$ 204,114	Estimated based on 100 people attending the hearing for 2 weeks
29	Printing, Postage & Communications	Printing of filing, postage, and required communications	O	183,367	Based on the following: $155K for customer communications provided by M&C, $25K for the required number of copies for the filing with the PSC, and the remainder is postage.
30	Business Meals	Mainly for technical hearings	O	137,687	Assumes a full technical hearing
31	Vehicle and Other Travel Expenses	Mainly for technical hearings	O	61,897	Assumes a full technical hearing
32	Meeting Facilities	Technical hearings	O	35,200	
33	Other	Various	O	1,500	
34	Total Administrative Expenses			$ 623,765	
35					
36	Total			$ 5,028,614	

* A = Accounting, B = Cost of Capital, C = Engineering, L = Legal, O = Other, R = Rate Design, S = Cost of Service

TOTAL 2025 RATE CASE EXPENSES

WBS C1.190000.15.D101

Description	Sept 2023 Actuals	Oct 2023 Actuals	Nov 2023 Actuals	DEC 2023 Actuals	JAN 2024 Actuals	FEB 2024 Actuals	MAR 2024 Actuals	APR 2024 Actuals	MAY 2024 Actuals	JUN 2024 Actuals	JUL 2024 Actuals	AUG 2024 Actuals	SEP 2024 Actuals	OCT 2024 Budget	NOV 2024 Budget	DEC 2024 Budget	JAN 2025 Budget	FEB 2025 Budget	MAR 2025 Budget	APR 2025 Budget	MAY 2025 Budget	JUN 2025 Budget	JUL 2025 Budget	AUG 2025 Budget	SEP 2025 Budget	OCT 2025 Budget	NOV 2025 Budget	DEC 2025 Budget	Total
FPL - Non-Exempt OT - Incremental	-	-	-	-	-													500	500	500	-	-	-	-	-	-	-	-	1,500
FPL - Labor Related Overhead - Incremental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500	500	-	-	-	-	-	-	-	-	1,500
Hotel and Lodging	-	-	-	-	-	-	-	330	149	101	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000	10,000	100,000	20,000	6,000	6,000	-	304,114
Business & Meeting Meals	-	-	-	-	-	-	-	6	144	35	-	-	-	-	-	-	-	1,000	2,500	3,000	1,000	1,000	10,000	100,000	7,000	10,000	1,000	-	137,687
Airline Travel	-	-	-	-	-	-	-	450	557	450	-	-	-	-	-	-	-	-	-	-	-	500	1,000	1,000	7,000	6,000	1,200	500	29,657
Vehicle - Car Rental	-	-	-	-	-	-	-	-	-	445	-	-	-	-	-	-	-	-	-	1,000	-	500	3,000	2,000	5,000	6,000	500	200	25,645
Vehicle - Coverage	-	-	-	-	-	-	-	236	-	103	-	-	-	-	-	-	-	-	200	-	-	500	1,000	1,500	3,000	2,000	500	100	9,137
Other Travel Expense	-	-	-	-	-	-	-	28	-	103	-	-	-	-	-	-	-	-	500	200	200	200	500	1,000	2,000	1,000	200	200	6,033
Employee Related Travel Total	-	-	-	-	-	-	-	1,050	850	1,287	-	-	-	-	-	-	-	1,500	4,200	5,200	1,200	4,200	25,500	204,500	42,000	31,000	9,400	1,000	512,248
Outside Services - Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Redacted Law (Delivery of Highly Sensitive Information)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	-	-	-	-	50,000
Contigent Legal Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000	45,000	54,000	54,000	54,000	54,000	54,000	50,000	50,000	50,000	-	555,000
Outside Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,250	51,250	51,250	60,250	60,250	60,250	60,250	60,250	50,000	50,000	50,000	-	605,000
Deloitte & Touche LLP (Audit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	40,000
FPL Regulatory Accounting Support - Contractors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs Support - Contractor MFR/Discovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000	20,000	11,000	11,000	11,000	11,000	11,000	8,000	8,000	-	-	161,000
FCDS Support - Projects, Corporate & Revenue Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000	40,000	40,000	40,000	-	-	-	-	-	200,000
FCDS Support - FP&A/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,230	14,340	14,340	18,120	18,240	14,340	3,360	-	-	-	92,970
Experts - Accounting Support (Services)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-	-	-	-	205,000
Bankruptcy Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-	-	-	-	-	5,000
Technical Hosting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services - Temporary Labor Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	45,000	45,000	95,230	90,340	90,340	140,620	82,240	55,240	11,360	8,000	-	-	761,000
Concentric Energy Advisors - Benchmarking - Read / ROE - Cayre	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Gannett Fleming, Inc - Depreciation Study & witness support	21,975	-	2,215	4,230	-	1,100	3,850	-	-	104,364	21,750	-	14,730	-	-	112,762	11,000	41,000	20,000	20,000	20,000	30,000	30,000	20,000	-	-	-	-	500,000
Gannett Fleming, Inc - Decrement Retrofit witness support	-	-	-	-	-	-	-	-	83,658	83,256	20,764	-	16,236	-	-	60,081	35,100	35,100	31,500	31,500	31,500	31,130	31,130	31,130	-	-	-	-	500,000
Alvin Economics (John Taylor) - Cost of Service	-	-	-	-	-	-	-	-	2,316	4,400	71,953	69,333	-	-	-	107,466	30,000	30,000	10,000	-	-	-	-	-	-	-	-	-	325,000
Consultant - HR (Bailey)	-	-	-	-	-	-	-	-	-	-	-	-	-	17,500	17,500	21,000	10,500	10,500	10,500	10,500	10,500	21,000	21,000	7,000	-	-	-	-	157,000
Consultant - Strategy (Merrill)	-	-	-	-	-	-	-	-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	-	270,000
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services - Professional Subtotal	21,975	-	2,215	4,230	-	1,100	3,850	-	100,975	208,022	134,467	84,333	46,966	282,500	282,500	515,309	346,600	126,600	96,600	76,600	76,600	87,130	87,130	73,130	15,000	15,000	-	-	2,703,970
UI Cost of Service Annual Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	-	-	-	300,000
UI Rate and Tariffs Rate Case Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outside Services - Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	-	-	-	300,000
Court Reporter - Depositions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,833	3,833	3,833	-	-	-	-	11,500
Media, Movers, Building Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	3,440	-	-	-	-	5,440
Outside Services - Other Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,833	4,833	7,273	-	-	-	-	16,940
Contractor & Professional Total	21,975	-	2,215	4,230	-	1,100	3,850	-	100,975	208,022	134,467	84,333	46,966	282,500	282,500	515,309	346,600	218,600	221,600	207,100	207,100	334,633	276,240	225,780	51,360	73,000	50,000	-	4,454,940
Rent - Meeting Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	-	25,000	-	-	-	25,500
Rent - Copier Machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
Office Supplies & Rounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,200	2,200	300	-	-	-	4,700
Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000
Postage	-	-	-	-	-	-	-	-	117	-	-	-	-	-	-	-	-	-	-	-	1,000	500	500	500	200	100	-	-	2,917
Misc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office & Facilities Administration Total	-	-	-	-	-	-	-	-	117	-	-	-	-	-	-	-	-	-	-	25,000	1,000	500	3,200	7,700	25,500	-	-	-	63,117
Communications - Print	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	10,000	5,000	-	-	-	101,000
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	5,000	-	-	-	101,000
Grand Total	21,975	-	2,215	4,230	-	1,100	3,850	1,050	101,242	209,310	134,467	84,333	46,966	282,500	282,500	515,309	347,850	218,250	261,730	353,010	278,440	379,333	388,540	350,240	103,860	111,000	50,000	1,000	5,025,514

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QUESTION:
Testimony and Exhibits. Within two weeks after filing all testimony and exhibits attached to testimony, please provide any and all workpapers used to develop all testimony and exhibits attached to testimony. For any workpapers created electronically in Excel, please provide those spreadsheets with all formulas and calculations intact. For any workpapers created electronically in a PDF file, please provide that in searchable format.

RESPONSE:
Please see responsive documents provided. In general, where a witness cross-references or relies upon a different witness, workpapers are provided only for the primary (referenced) witness.

For FPL witness Buttress, details supporting the annual benchmarking analysis are designated as Highly Sensitive Information, as that term is used in the Confidentiality Agreements in use in this proceeding. Supporting files will be made available for inspection at the offices of Shutts & Bowen LLP, located at 215 South Monroe Street, Suite 804, Tallahassee, Florida 32301, provided the reviewing party has executed the Confidentiality Agreement and remains in compliance with the requirements of the Confidentiality Agreement associated with the review of Highly Sensitive Information.

For FPL witness Whitley, please note confidential attachments pertaining to the AURORA model's input and output files are configuration files that can only be opened through the use of a software application that is proprietary to Energy Exemplar. These configuration files contain data that is provided in Mr. Whitley's other support files provided with this response, along with output information derived through the AURORA model. Upon request, FPL can detail and demonstrate, under appropriate confidentiality protections, how the confidential AURORA files were used in deriving FPL's proposed resource additions.

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Solar and Battery Storage Revenue Requirements
$, Millions

Solar Projects	MW	2025	2026	2027	2028	2029
2026 Base Rate Solar						
Jan 2026 Projects	596	0.2	55.8	57.4	55.2	53.1
Apr 2026 Projects	298	0.1	21.3	28.8	27.6	26.5
Total	**894**	**0.2**	**77.1**	**86.2**	**82.8**	**79.6**
2027 Base Rate Solar						
Jan 2027 Projects	298	0.1	0.1	25.4	26.1	25.0
Apr 2027 Projects	298	0.2	0.2	19.2	25.7	24.5
Jul 2027 Projects	298	0.4	0.4	14.0	25.7	24.4
Oct 2027 Projects	298	0.0	0.0	8.7	27.4	26.0
Total	**1192**	**0.6**	**0.6**	**67.4**	**104.9**	**99.9**
2028 SoBRA						
Jan 2028 Projects	745	0.0	0.0	0.0	60.9	62.7
Jul 2028 Projects	745	0.0	0.0	0.0	34.6	65.1
Total	**1490**	**0.0**	**0.0**	**0.0**	**95.5**	**127.8**
2029 SoBRA						
Jan 2029 Projects	894	-	-	-	-	70.8
Jul 2029 Projects	894	-	-	-	-	39.4
Total	**1788**	-	-	-	-	**110.2**
Total Solar Projects		**0.8**	**77.7**	**153.6**	**283.1**	**417.5**

Battery Storage Projects	MW	2025	2026	2027	2028	2029
2025 Battery Storage						
Oct 2025 Projects	522	(144.8)	76.6	74.1	71.7	69.2
Total	**522**	**(144.8)**	**76.6**	**74.1**	**71.7**	**69.2**
2026 Battery Storage						
Jul 2026 Projects	522	-	(178.7)	107.5	104.1	100.6
Oct 2026 Projects	400	-	(197.2)	88.3	85.4	82.5
Nov 2026 Projects	200	-	(81.0)	41.2	39.9	38.6
Nov 2026 Projects	298	-	(120.6)	61.8	59.9	57.9
Total	**1,420**	-	**(577.5)**	**298.8**	**289.3**	**279.6**
2027 Battery Storage						
Apr 2027 Projects	447	-	-	(151.3)	91.4	88.4
Jul 2027 Projects	373	-	-	(127.3)	76.9	74.4
Total	**820**	-	-	**(278.7)**	**168.3**	**162.8**
2028 Battery Storage						
Jan 2028 Projects	298	-	-	-	(74.1)	61.9
Jul 2028 Projects	298	-	-	-	(104.9)	63.0
Total	**596**	-	-	-	**(179.0)**	**124.9**
2029 Battery Storage						
Jan 2029 Projects	298	-	-	-	-	(74.6)
Jul 2029 Projects	298	-	-	-	-	(105.6)
Total	**596**	-	-	-	-	**(180.2)**
Total Battery Storage - Cumulative		**(144.8)**	**(500.9)**	**94.2**	**350.3**	**456.4**

	2028	2029
2028 Solar	95	32
2029 Solar		110
2027 Battery ITC Conclusion	379	
2028 Battery	(179)	304
2029 Battery		(180)
Total	**296**	**266**

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1.00124

Solar Projects	ISD	MW	2025	2026	2027	2028	2029
2026 Rate Base Solar							
2026 Solar Projects (A)	202601	596					
Ending Net Plant - 13-Mth Ave		8	$ 1,575,846	$ 838,063,671	$ 883,878,005	$ 857,584,277	$ 831,290,548
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 145,973	$ 81,097,615	$ 85,661,352	$ 83,359,228	$ 80,988,414
O&M Expense			$ -	$ 2,200,000	$ 2,400,000	$ 2,400,000	$ 2,400,000
Depreciation Expense			$ 36,392	$ 25,161,221	$ 26,293,729	$ 26,293,729	$ 26,293,729
Property Taxes			$ -	$ 2,665,042	$ 2,810,732	$ 2,727,118	$ 2,643,504
Production Tax Credits			$ -	$ (39,614,891)	$ (42,869,704)	$ (42,788,409)	$ (42,628,168)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 182,593	$ 58,131,757	$ 59,816,167	$ 57,536,305	$ 55,291,747
Revenue Requirement - Juris at 96%			$ 175,289	$ 55,806,487	$ 57,423,520	$ 55,234,853	$ 53,080,077
2026 Solar Projects (B)	202604	298					
Ending Net Plant - 13-Mth Ave		4	$ 578,877	$ 312,877,659	$ 441,700,331	$ 428,680,805	$ 415,661,279
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 53,623	$ 30,276,497	$ 42,807,645	$ 41,668,792	$ 40,494,766
O&M Expense			$ -	$ 800,000	$ 1,200,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ 13,368	$ 9,206,837	$ 13,019,526	$ 13,019,526	$ 13,019,526
Property Taxes			$ -	$ 994,951	$ 1,404,607	$ 1,363,205	$ 1,321,803
Production Tax Credits			$ -	$ (14,248,601)	$ (21,277,366)	$ (21,321,206)	$ (21,241,361)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 67,074	$ 22,219,810	$ 29,967,880	$ 28,727,370	$ 27,617,522
Revenue Requirement - Juris at 96%			$ 64,391	$ 21,331,017	$ 28,769,165	$ 27,578,275	$ 26,512,821
2026 Rate Base Solar			$ 239,680	$ 77,137,504	$ 86,192,685	$ 82,813,128	$ 79,592,898
2027 Rate Base Solar							
2027 Solar Projects (A)	202701	298					
Ending Net Plant - 13-Mth Ave		4	$ 461,590	$ 450,930	$ 407,067,576	$ 429,313,710	$ 416,488,466
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 42,758	$ 43,636	$ 39,451,191	$ 41,730,312	$ 40,573,353
O&M Expense			$ -	$ -	$ 1,100,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ 10,660	$ 10,660	$ 12,272,077	$ 12,825,244	$ 12,825,244
Property Taxes			$ -	$ -	$ 1,294,475	$ 1,365,218	$ 1,324,433
Production Tax Credits			$ -	$ -	$ (20,667,674)	$ (22,370,851)	$ (22,306,533)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 53,484	$ 54,363	$ 26,466,198	$ 27,188,725	$ 26,077,762
Revenue Requirement - Juris at 96%			$ 51,345	$ 52,188	$ 25,407,551	$ 26,101,176	$ 25,034,651
2027 Solar Projects (B)	202704	298					
Ending Net Plant - 13-Mth Ave		4	$ 1,496,900	$ 1,462,332	$ 297,389,172	$ 419,312,559	$ 406,738,528
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 138,662	$ 141,507	$ 28,821,645	$ 40,758,176	$ 39,625,490
O&M Expense			$ -	$ -	$ 800,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ 34,568	$ 34,568	$ 8,897,462	$ 12,574,031	$ 12,574,031
Property Taxes			$ -	$ -	$ 945,698	$ 1,333,414	$ 1,293,429
Production Tax Credits			$ -	$ -	$ (14,532,570)	$ (21,759,364)	$ (21,782,092)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 173,444	$ 176,293	$ 20,023,239	$ 26,751,848	$ 25,547,512
Revenue Requirement - Juris at 96%			$ 166,507	$ 169,241	$ 19,222,310	$ 25,681,774	$ 24,525,611
2027 Solar Projects (C)	202707	298					
Ending Net Plant - 13-Mth Ave		4	$ 3,248,045	$ 3,168,527	$ 199,047,766	$ 420,062,225	$ 407,519,326
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 300,875	$ 306,612	$ 19,290,830	$ 40,831,046	$ 39,701,557
O&M Expense			$ -	$ -	$ 500,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ 79,517	$ 79,517	$ 5,772,674	$ 12,542,899	$ 12,542,899
Property Taxes			$ -	$ -	$ -	$ 1,335,798	$ 1,295,911
Production Tax Credits			$ -	$ -	$ (8,183,033)	$ (21,810,121)	$ (21,947,722)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 380,863	$ 386,606	$ 14,620,438	$ 26,728,219	$ 25,372,854
Revenue Requirement - Juris at 96%			$ 365,629	$ 371,142	$ 14,035,620	$ 25,659,090	$ 24,357,940
2027 Solar Projects (D)	202710	298					
Ending Net Plant - 13-Mth Ave		4	$ 36	$ 35	$ 101,089,334	$ 433,200,681	$ 420,662,457
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 3	$ 3	$ 9,797,132	$ 42,108,135	$ 40,981,994
O&M Expense			$ -	$ -	$ 200,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ 1	$ 1	$ 2,613,638	$ 12,629,166	$ 12,630,645
Property Taxes			$ -	$ -	$ -	$ 1,377,578	$ 1,337,707
Production Tax Credits			$ -	$ -	$ (2,634,902)	$ (21,487,066)	$ (21,713,980)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 4	$ 4	$ 9,065,743	$ 28,568,360	$ 27,098,059
Revenue Requirement - Juris at 96%			$ 4	$ 4	$ 8,703,113	$ 27,425,625	$ 26,014,137
2027 Rate Base Solar			$ 583,484	$ 592,575	$ 67,368,593	$ 104,867,666	$ 99,932,339
2028 Rate Base Solar							
2028 Solar (A)	202801	745					
Ending Net Plant - 13-Mth Ave		10	$ 182	$ 178	$ 174	$ 980,166,828	$ 1,034,005,135
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 17	$ 17	$ 17	$ 95,274,543	$ 100,735,379
O&M Expense			$ -	$ -	$ -	$ 2,750,000	$ 3,000,000
Depreciation Expense			$ 4	$ 4	$ 4	$ 29,423,753	$ 30,753,201
Property Taxes			$ -	$ -	$ -	$ 3,116,931	$ 3,288,136
Production Tax Credits			$ -	$ -	$ -	$ (50,184,953)	$ (54,194,814)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 21	$ 21	$ 21	$ 63,421,094	$ 65,263,672
Revenue Requirement - Juris at 96%			$ 20	$ 20	$ 20	$ 60,884,250	$ 62,653,125
2028 Solar (B)	202807	745					
Ending Net Plant - 13-Mth Ave		10	$ 23	$ 22	$ 22	$ 488,953,535	$ 1,041,013,684
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 2	$ 2	$ 2	$ 47,527,445	$ 101,418,169
O&M Expense			$ -	$ -	$ -	$ 1,250,000	$ 3,000,000
Depreciation Expense			$ 1	$ 1	$ 1	$ 13,957,366	$ 30,557,304
Property Taxes			$ -	$ -	$ -	$ -	$ 3,310,424
Production Tax Credits			$ -	$ -	$ -	$ (19,982,231)	$ (52,667,133)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ 3	$ 3	$ 3	$ 36,013,210	$ 67,822,335
Revenue Requirement - Juris at 96%			$ 3	$ 3	$ 3	$ 34,572,681	$ 65,109,442
2028 Rate Base Solar			$ 23	$ 23	$ 23	$ 95,456,932	$ 127,762,567
2029 Rate Base Solar							
2029 Solar (A)	202901	894					
Ending Net Plant - 13-Mth Ave		12	$ -	$ -	$ -	$ -	$ 1,154,315,905
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ -	$ 112,456,356
O&M Expense			$ -	$ -	$ -	$ -	$ 3,300,000
Depreciation Expense			$ -	$ -	$ -	$ -	$ 34,585,820
Property Taxes			$ -	$ -	$ -	$ -	$ 3,670,725
Production Tax Credits			$ -	$ -	$ -	$ -	$ (60,011,945)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ -	$ 73,718,285

Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ -	$ 70,769,554
2029 Solar (8)	**202907**	**894**					
Ending Net Plant - 13-Mth Ave		12	$ -	$ -	$ -	$ -	$ 380,486,980
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ -	$ 36,552,500
O&M Expense			$ -	$ -	$ -	$ -	$ 1,500,000
Depreciation Expense			$ -	$ -	$ -	$ -	$ 16,512,740
Property Taxes			$ -	$ -	$ -	$ -	$ -
Production Tax Credits			$ -	$ -	$ -	$ -	$ (25,037,652)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ -	$ 41,078,185
Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ -	$ 39,435,058
2029 Rate Base Solar			$ -	$ -	$ -	$ -	$ 110,204,612
Battery Storage							
2025 Battery	**202510**	**522**					
Ending Net Plant - 13-Mth Ave			$ 121,943,333	$ 513,024,981	$ 486,634,454	$ 460,243,926	$ 433,853,399
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ 11,295,951	$ 49,644,322	$ 47,162,462	$ 44,736,802	$ 42,267,088
O&M Expense			$ 333,333	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Depreciation Expense			$ 5,498,036	$ 26,390,527	$ 26,390,527	$ 26,390,527	$ 26,390,527
Property Taxes			$ -	$ 1,631,419	$ 1,547,498	$ 1,463,576	$ 1,379,654
Investments Tax Credits			$ (125,215,839)	$ -	$ -	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ (150,784,978)	$ 79,764,824	$ 77,195,868	$ 74,683,182	$ 72,126,387
Revenue Requirement - Juris at 96%			$ (144,753,579)	$ 76,574,231	$ 74,108,033	$ 71,695,855	$ 69,241,332
2026 Battery	**202607**	**522**					
Ending Net Plant - 13-Mth Ave			$ -	$ 345,208,120	$ 721,268,830	$ 683,599,986	$ 645,931,143
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ 33,405,046	$ 69,902,189	$ 66,447,542	$ 62,928,235
O&M Expense			$ -	$ 833,333	$ 2,000,000	$ 2,000,000	$ 2,000,000
Depreciation Expense			$ -	$ 17,264,887	$ 37,668,844	$ 37,668,844	$ 37,668,844
Property Taxes			$ -	$ -	$ 2,293,635	$ 2,173,848	$ 2,054,061
Investments Tax Credits			$ -	$ (177,242,023)	$ -	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ (186,141,532)	$ 112,003,057	$ 108,424,201	$ 104,780,605
Revenue Requirement - Juris at 96%			$ -	$ (178,695,871)	$ 107,522,935	$ 104,087,233	$ 100,589,381
2026 Battery	**202610**	**400**					
Ending Net Plant - 13-Mth Ave			$ -	$ 131,844,892	$ 555,229,789	$ 527,633,082	$ 500,036,376
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ 12,758,346	$ 53,810,419	$ 51,287,188	$ 48,714,800
O&M Expense			$ -	$ 266,667	$ 1,600,000	$ 1,600,000	$ 1,600,000
Depreciation Expense			$ -	$ 5,749,314	$ 27,596,706	$ 27,596,706	$ 27,596,706
Property Taxes			$ -	$ -	$ 8,828,154	$ 8,389,366	$ 7,950,578
Investments Tax Credits			$ -	$ (167,208,306)	$ -	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ (205,454,220)	$ 91,948,889	$ 88,983,206	$ 85,968,305
Revenue Requirement - Juris at 96%			$ -	$ (197,236,051)	$ 88,270,933	$ 85,423,878	$ 82,529,573
2026 Battery	**202611**	**200**					
Ending Net Plant - 13-Mth Ave			$ -	$ 43,894,843	$ 277,572,635	$ 263,276,359	$ 248,980,063
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ 4,247,609	$ 26,901,116	$ 25,591,087	$ 24,256,263
O&M Expense			$ -	$ 66,667	$ 800,000	$ 800,000	$ 800,000
Depreciation Expense			$ -	$ 1,787,037	$ 14,296,296	$ 14,296,296	$ 14,296,296
Property Taxes			$ -	$ -	$ 882,681	$ 837,219	$ 791,757
Investments Tax Credits			$ -	$ (67,447,534)	$ -	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ (84,348,542)	$ 42,933,140	$ 41,575,973	$ 40,193,979
Revenue Requirement - Juris at 96%			$ -	$ (80,974,600)	$ 41,215,814	$ 39,912,934	$ 38,586,220
2026 Battery	**202611**	**298**					
Ending Net Plant - 13-Mth Ave			$ -	$ 65,888,601	$ 416,691,537	$ 395,305,014	$ 373,918,491
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ 6,375,898	$ 40,383,903	$ 38,424,586	$ 36,428,079
O&M Expense			$ -	$ 100,000	$ 1,200,000	$ 1,200,000	$ 1,200,000
Depreciation Expense			$ -	$ 2,673,315	$ 21,386,523	$ 21,386,523	$ 21,386,523
Property Taxes			$ -	$ -	$ 1,325,079	$ 1,257,070	$ 1,189,061
Investments Tax Credits			$ -	$ (100,496,826)	$ -	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ (125,620,998)	$ 64,375,046	$ 62,345,212	$ 60,278,141
Revenue Requirement - Juris at 96%			$ -	$ (120,596,158)	$ 61,800,044	$ 59,851,403	$ 57,867,016
2027 Battery	**202704**	**447**					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ 439,923,595	$ 608,607,649	$ 576,402,597
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ 42,635,452	$ 59,158,109	$ 56,154,589
O&M Expense			$ -	$ -	$ 1,200,000	$ 1,800,000	$ 1,800,000
Depreciation Expense			$ -	$ -	$ 22,811,912	$ 32,205,053	$ 32,205,053
Property Taxes			$ -	$ -	$ 1,398,957	$ 1,935,372	$ 1,832,960
Investments Tax Credits			$ -	$ -	$ (168,342,670)	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ (157,642,626)	$ 95,216,181	$ 92,106,408
Revenue Requirement - Juris at 96%			$ -	$ -	$ (151,336,920)	$ 91,407,534	$ 88,422,151
2027 Battery	**202707**	**373**					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ 246,261,335	$ 514,532,130	$ 487,660,466
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ 23,866,561	$ 50,013,745	$ 47,509,108
O&M Expense			$ -	$ -	$ 625,000	$ 1,500,000	$ 1,500,000
Depreciation Expense			$ -	$ -	$ 12,316,179	$ 26,871,664	$ 26,871,664
Property Taxes			$ -	$ -	$ -	$ 1,636,212	$ 1,550,760
Investments Tax Credits			$ -	$ -	$ (126,387,579)	$ -	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ (132,651,693)	$ 80,120,616	$ 77,527,324
Revenue Requirement - Juris at 96%			$ -	$ -	$ (127,345,625)	$ 76,915,792	$ 74,426,231
2028 Battery	**202801**	**298**					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ -	$ 397,443,570	$ 409,431,274
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ 38,632,459	$ 39,887,824
O&M Expense			$ -	$ -	$ -	$ 1,100,000	$ 1,200,000
Depreciation Expense			$ -	$ -	$ -	$ 21,132,594	$ 22,051,402
Property Taxes			$ -	$ -	$ -	$ 1,263,871	$ 1,301,991
Investments Tax Credits			$ -	$ -	$ -	$ (103,969,725)	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ (77,233,432)	$ 64,520,938
Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ (74,144,095)	$ 61,940,100
2028 Battery	**202807**	**298**					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ -	$ 201,266,273	$ 420,457,381
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ 19,563,560	$ 40,962,015
O&M Expense			$ -	$ -	$ -	$ 500,000	$ 1,200,000
Depreciation Expense			$ -	$ -	$ -	$ 10,106,764	$ 22,051,122
Property Taxes			$ -	$ -	$ -	$ -	$ 1,337,054
Investments Tax Credits			$ -	$ -	$ -	$ (103,967,722)	$ -
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ (109,228,883)	$ 65,631,284

Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ (104,859,727)	$ 63,006,032
2029 Battery	202901	298					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ -	$ -	$ 399,764,090
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ -	$ 38,946,022
O&M Expense			$ -	$ -	$ -	$ -	$ 1,100,000
Depreciation Expense			$ -	$ -	$ -	$ -	$ 21,255,999
Property Taxes			$ -	$ -	$ -	$ -	$ 1,271,250
Investments Tax Credits			$ -	$ -	$ -	$ -	$ (104,684,022)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ -	$ (77,746,517)
Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ -	$ (74,636,656)
2029 Battery	202907	298					
Ending Net Plant - 13-Mth Ave			$ -	$ -	$ -	$ -	$ 202,441,289
Pre-Tax WACC			9.26%	9.68%	9.69%	9.72%	9.74%
Return on Rate Base			$ -	$ -	$ -	$ -	$ 19,722,339
O&M Expense			$ -	$ -	$ -	$ -	$ 500,000
Depreciation Expense			$ -	$ -	$ -	$ -	$ 10,165,845
Property Taxes			$ -	$ -	$ -	$ -	$ -
Investments Tax Credits			$ -	$ -	$ -	$ -	$ (104,682,990)
Revenue Expansion Factor			1.34115	1.34115	1.34115	1.34115	1.34115
Revenue Requirement			$ -	$ -	$ -	$ -	$ (109,970,036)
Revenue Requirement - Juris at 96%			$ -	$ -	$ -	$ -	$ (105,571,234)
Battery Storage			$ (144,753,579)	$ (500,928,449)	$ 94,235,213	$ 350,290,806	$ 456,400,145

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LINE NO.		2026	2026
1	REVENUE REQUIREMENT	1.00000	1.00000
2			
3	BAD DEBT RATE	0.00124	0.00124
4			
5	NET BEFORE INCOME TAXES (1) - (3)	0.99876	0.99876
6			
7	STATE INCOME TAX RATE	0.05500	
8			
9	STATE INCOME TAX (5) X (7)	0.05493	0.00000
10			
11	NET BEFORE FEDERAL INCOME TAX (5) - (9)	0.94383	0.99876
12			
13	FEDERAL INCOME TAX RATE	0.21000	
14			
15	FEDERAL INCOME TAX (11) X (13)	0.19820	0.00000
16			
17	REVENUE EXPANSION FACTOR (11) - (15)	0.74563	0.99876
18			
19	NET OPERATING INCOME MULTIPLIER (100% / LINE	1.34115	1.00124
20			

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FPLM: 2025 Rate Case

RAF: S2E Juris Capital Structure Reconciliation - PE_FPL	Dec - 2025	Dec - 2026	Dec - 2027	Dec - 2028	Dec - 2029
Florida Power & Light					
Annual					
Amount					
PERIOD JURIS S&P COMMON EQUITY BALANCE	35,305,796,900	37,620,168,892	40,471,873,455	42,790,351,007	45,145,879,827
PERIOD JURIS S&P CUSTOMER DEPOSITS BALANCE	588,981,548	614,374,167	650,526,924	680,483,682	709,325,248
PERIOD JURIS S&P DEFERRED TAX BALANCE	7,949,582,897	8,237,042,532	9,055,835,867	9,768,111,370	10,499,135,768
PERIOD JURIS S&P FAS 109 DEFERRED TAX BALANCE	2,435,476,959	2,406,256,768	2,413,242,748	2,399,481,398	2,388,385,124
PERIOD JURIS S&P INVESTMENT TAX CREDIT BALANCE	787,207,867	750,399,960	725,070,443	692,836,352	660,943,321
PERIOD JURIS S&P LONG TERM DEBT BALANCE	22,719,691,815	24,527,243,620	26,288,409,190	27,859,576,755	29,234,112,053
PERIOD JURIS S&P SHORT TERM DEBT BALANCE	1,212,014,091	974,390,073	1,146,621,647	1,144,915,331	1,368,880,002
PERIOD JURIS S&P TOTAL CAPITAL STRUCTURE BALANCE	70,998,752,077	75,129,876,014	80,751,580,273	85,335,755,894	90,006,661,341
	0	0	0	0	0
Rate					
PERIOD JURIS S&P COMMON EQUITY RATIO	49.73%	50.07%	50.12%	50.14%	50.16%
PERIOD JURIS S&P COMMON EQUITY WEIGHTED COST RATE	5.37%	5.96%	5.96%	5.97%	5.97%
PERIOD JURIS S&P CUSTOMER DEPOSITS RATIO	0.83%	0.82%	0.81%	0.80%	0.79%
PERIOD JURIS S&P CUSTOMER DEPOSITS WEIGHTED COST RATE	0.02%	0.02%	0.02%	0.02%	0.02%
PERIOD JURIS S&P FAS 109 DEFERRED TAX RATIO	3.43%	3.20%	2.99%	2.81%	2.65%
PERIOD JURIS S&P INVESTMENT TAX CREDIT RATIO	1.11%	1.00%	0.90%	0.81%	0.73%
PERIOD JURIS S&P INVESTMENT TAX CREDIT WEIGHTED COST R	0.09%	0.09%	0.08%	0.07%	0.07%
PERIOD JURIS S&P LONG TERM DEBT RATIO	32.00%	32.65%	32.55%	32.65%	32.48%
PERIOD JURIS S&P LONG TERM DEBT WEIGHTED COST RATE	1.45%	1.51%	1.53%	1.57%	1.59%
PERIOD JURIS S&P SHORT TERM DEBT RATIO	1.71%	1.30%	1.42%	1.34%	1.52%
PERIOD JURIS S&P SHORT TERM DEBT WEIGHTED COST RATE	0.07%	0.05%	0.05%	0.05%	0.06%
PERIOD JURISS&P DEFERRED TAX RATIO	11.20%	10.96%	11.21%	11.45%	11.66%
	59.60%	59.60%	59.60%	59.60%	59.60%
Added Calculation					
Cost Rate					
PERIOD JURIS S&P COMMON EQUITY COST RATE	10.80%	11.90%	11.90%	11.90%	11.90%
PERIOD JURIS S&P CUSTOMER DEPOSITS COST RATE	2.15%	2.15%	2.15%	2.16%	2.16%
PERIOD JURIS S&P INVESTMENT TAX CREDIT COST RATE	8.34%	9.03%	9.06%	9.10%	9.14%
PERIOD JURIS S&P LONG TERM DEBT COST RATE	4.52%	4.64%	4.69%	4.80%	4.89%
PERIOD JURIS S&P SHORT TERM DEBT COST RATE	4.10%	3.80%	3.79%	3.75%	3.75%
Weighted Rate at High-Point ROE	**11.43%**	**11.90%**	**11.90%**	**11.90%**	**11.90%**
PERIOD JURIS S&P COMMON EQUITY WEIGHTED COST RATE	5.68%	5.96%	5.96%	5.97%	5.97%
PERIOD JURIS S&P CUSTOMER DEPOSITS WEIGHTED COST RATE	0.02%	0.02%	0.02%	0.02%	0.02%
PERIOD JURIS S&P INVESTMENT TAX CREDIT WEIGHTED COST RATE	0.09%	0.09%	0.08%	0.07%	0.07%
PERIOD JURIS S&P LONG TERM DEBT WEIGHTED COST RATE	1.45%	1.51%	1.53%	1.57%	1.59%
PERIOD JURIS S&P SHORT TERM DEBT WEIGHTED COST RATE	0.07%	0.05%	0.05%	0.05%	0.06%
ITC Balance	**787,207,867**	**750,399,960**	**725,070,443**	**692,836,352**	**660,943,321**
ITC Cost Rate	**8.34%**	**9.03%**	**9.06%**	**9.10%**	**9.14%**
ITC Net Income	**65,663,854**	**67,785,509**	**65,709,330**	**63,041,861**	**60,438,916**
Total Non-Equity Cost	**1.6270%**	**1.6706%**	**1.6806%**	**1.7075%**	**1.7290%**
Non-Equity Cost, excl. ITC	**1.5345%**	**1.5804%**	**1.5992%**	**1.6336%**	**1.6619%**
ITC Cost Rate Calculation at Mid-Point ROE	8.34%	9.03%	9.06%	9.10%	9.14%
ITC Cost Rate Calculation at High-Point ROE	8.72%	9.03%	9.06%	9.10%	9.14%
WACC - at High-Point	7.31%	7.63%	7.64%	7.67%	7.70%
WACC - at Mid-Point	7.00%	7.63%	7.64%	7.67%	7.70%
Non-Equity Cost Rate	1.63%	1.67%	1.68%	1.71%	1.73%
After-Tax Rate	0.74655	0.74655	0.74655	0.74655	0.74655
WACC (Pre-Tax COC)	**9.26%**	**9.68%**	**9.69%**	**9.72%**	**9.74%**
After-Tax ITC Weighted Cost Rate	**0.09%**	**0.09%**	**0.08%**	**0.07%**	**0.07%**
Pre-Tax ITC Weighted Cost Rate	**0.12%**	**0.11%**	**0.10%**	**0.09%**	**0.09%**
RATE OF RETURN ON RATE BASE REQUESTED	**7.31%**	**7.63%**	**7.64%**	**7.67%**	**7.70%**

Solar Projects	MW	2022	2023	2024	2025	2026	2027	2028	2029	2022-2029
2022-2023 Rate Base Solar										
2022 Rate Base Solar	447	26,355,230	26,005,002	27,288,369	26,391,646	26,457,397	26,406,742	26,387,860	26,341,923	211,634,169
2023 Rate Base Solar	745	0	36,579,157	42,509,015	44,259,601	44,250,129	44,049,224	43,886,968	43,684,368	299,218,462
Solar Together Extension										
Feb 2023 STE	224	-	11,386,493	15,504,897	15,853,946	15,860,886	15,798,843	15,755,160	15,696,216	105,856,441
Apr 2023 STE	149	-	5,930,698	9,795,678	10,243,279	10,247,675	10,207,594	10,179,364	10,141,281	66,745,568
Jun 2023 STE	75	-	2,255,905	5,575,912	5,436,157	5,438,435	5,417,164	5,402,182	5,381,972	34,907,728
Mar 2024 STE	745	-	-	39,408,980	51,672,979	51,837,077	51,620,338	51,463,739	51,254,850	297,257,962
Nov 2024 STE	447	-	-	1,734,330	30,199,146	30,689,872	30,569,689	30,485,404	30,371,272	154,049,713
Dec 2024 STE	149	-	-	-	9,901,912	10,065,039	10,025,597	9,998,001	9,960,555	49,951,104
SoBRA										
Jan 2024 SoBRA	894	0	-	58,058,236	62,480,641	62,556,014	62,310,619	62,137,858	61,904,134	369,447,501
Jan 2025 SoBRA	894	0	-	-	57,956,114	63,105,843	62,912,809	62,739,446	62,504,525	309,218,738
2026-2029 Rate Base Solar										
Jan 2026 Projects	596	0	-	-	-	39,614,891	42,869,704	42,788,409	42,628,168	167,901,171
Apr 2026 Projects	298	0	-	-	-	14,248,601	21,277,366	21,321,206	21,241,361	78,088,534
Jan 2027 Projects	298	0	-	-	-	-	20,667,674	22,370,851	22,306,533	65,345,057
Apr 2027 Projects	298	0	-	-	-	-	14,532,570	21,759,564	21,782,092	58,074,226
Jul 2027 Projects	298	0	-	-	-	-	8,183,033	21,810,121	21,947,722	51,940,875
Oct 2027 Projects	298	0	-	-	-	-	2,654,902	21,487,066	21,713,980	45,855,948
Jan 2028 Projects	745	0	-	-	-	-	-	50,184,953	54,194,814	104,379,767
Jul 2028 Projects	745	0	-	-	-	-	-	19,982,231	52,667,133	72,649,364
Jan 2029 Projects	894	0	-	-	-	-	-	-	60,011,945	60,011,945
Jul 2029 Projects	894	0	-	-	-	-	-	-	25,037,652	25,037,652
Total PTC Credits		**26,355,230**	**82,157,255**	**199,875,418**	**314,395,422**	**374,371,858**	**429,503,867**	**540,140,382**	**660,772,495**	**2,627,571,926**
Check		-	-	-	-	-	-	*0*	*0*	

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Asset Type	2025 Battery Storage	2026 Battery Storage	Lansing-Smith Battery Storage Project	2026 Hybrid Battery Storage (B)	2027 Hybrid Battery Storage (A)	2027 Hybrid Battery Storage (B)	ACES Battery Pilot	Battery	2028 Hybrid Battery Storage (A)	2028 Hybrid Battery Storage (B)	2029 Hybrid Battery Storage (A)	2029 Hybrid Battery Storage (B)	
Recovery Mechanism													
Year	**2025**	**2026**	**2026**	**2026**	**2027**	**2027**	**2027**	**2027**	**2028**	**2028**	**2029**	**2029**	
Month	**Oct - 2025**	**Jul - 2026**	**Oct - 2026**	**Nov - 2026**	**Apr - 2027**	**Jul - 2027**	**Oct - 2027**	**Dec - 2027**	**Jan - 2028**	**Jul - 2028**	**Jan - 2029**	**Jul - 2029**	**Total**
Batteries													
Cash Closings	504,072,779	717,864,682	-	678,057,326	408,836,129	511,046,559	77,500,000	-	418,749,726	418,749,862	423,472,009	423,471,957	4,581,821,031
CPI Closings	19,426,644	23,144,583	-	24,080,488	13,445,707	17,351,646	2,302,852	-	15,924,445	15,915,937	14,188,480	14,184,217	159,965,000
Total Closings	523,499,423	741,009,265	-	702,137,814	422,281,836	528,398,206	79,802,852	-	434,674,171	434,665,799	437,660,490	437,656,175	4,741,786,030
ITC % eligible	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913
Cost subject to ITC	477,954,973	676,541,459	-	641,051,824	385,543,316	482,427,562	72,860,004	-	396,857,518	396,849,874	399,584,027	399,580,087	4,329,250,646
ITC Rate	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
ITC Generated	143,386,492	202,962,438	-	192,315,547	115,662,995	144,728,269	21,858,001	-	119,057,255	119,054,962	119,875,208	119,874,026	1,298,775,194
Battery w/Kickers													
Cash Closings	-	-	506,406,347	-	204,418,065	-	-	-	-	-	-	-	710,824,412
CPI Closings	-	-	17,889,056	-	6,722,853	-	-	-	-	-	-	-	24,611,910
Total Closings	-	-	524,295,403	-	211,140,918	-	-	-	-	-	-	-	735,436,321
ITC % eligible	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913	0.913
Cost subject to ITC	-	-	478,681,703	-	192,771,658	-	-	-	-	-	-	-	671,453,361
ITC Rate	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
ITC Generated	-	-	191,472,681	-	77,108,663	-	-	-	-	-	-	-	268,581,344
Battery Augmentation													
Cash Closings								15,675,946					15,675,946
CPI Closings													-
Total Closings	-	-	-	-	-	-	-	15,675,946	-	-	-	-	15,675,946
ITC % eligible	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cost subject to ITC	-	-	-	-	-	-	-	15,675,946	-	-	-	-	15,675,946
ITC Rate	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
ITC Generated	-	-	-	-	-	-	-	4,702,784	-	-	-	-	4,702,784
Grand Total													
Cash Closings	504,072,779	717,864,682	506,406,347	678,057,326	613,254,194	511,046,559	77,500,000	15,675,946	418,749,726	418,749,862	423,472,009	423,471,957	5,308,321,388
CPI Closings	19,426,644	23,144,583	17,889,056	24,080,488	20,168,560	17,351,646	2,302,852	-	15,924,445	15,915,937	14,188,480	14,184,217	184,576,909
Total Closings	523,499,423	741,009,265	524,295,403	702,137,814	633,422,754	528,398,206	79,802,852	15,675,946	434,674,171	434,665,799	437,660,490	437,656,175	5,492,898,297
ITC % eligible	0.913	0.913	0.913	0.913	0.913	0.913	0.913	1.00	0.913	0.913	0.913	0.913	0.913
Cost subject to ITC	477,954,973	676,541,459	478,681,703	641,051,824	578,314,974	482,427,562	72,860,004	15,675,946	396,857,518	396,849,874	399,584,027	399,580,087	5,015,016,146
ITC Rate													
ITC Generated	143,386,492	202,962,438	191,472,681	192,315,547	192,771,658	144,728,269	21,858,001	4,702,784	119,057,255	119,054,962	119,875,208	119,874,026	1,572,059,322
Tax Basis Adjustment Depreciation Loss	18,170,653	25,720,415	24,264,376	24,371,188	24,428,988	18,340,690	2,769,955	595,960	15,087,531	15,087,240	15,191,186	15,191,036	199,219,218
ITC Flowthrough	(143,386,492)	(202,962,438)	(191,472,681)	(192,315,547)	(192,771,658)	(144,728,269)	(21,858,001)	(4,702,784)	(119,057,255)	(119,054,962)	(119,875,208)	(119,874,026)	(1,572,059,322)
Net Income Impact	(125,215,839)	(177,242,023)	(167,208,306)	(167,944,360)	(168,342,670)	(126,387,579)	(19,088,046)	(4,106,824)	(103,969,725)	(103,967,722)	(104,684,022)	(104,682,990)	(1,372,840,104)

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CDR: 2025 Rate Case

Solar Revenue Requirement	In Service Date	2025	2026	2027	2028	2029
1500: FLORIDA POWER & LIGHT CO						
2025 Battery Storage: 2025 Battery Storage	**Oct-25**					
Book Depreciation						
Subtotal Book Depreciation		5,498,036	26,390,527	26,390,527	26,390,527	26,390,527
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		121,943,333	513,024,981	486,634,454	460,243,926	433,853,399
2026 HBS (A): 2026 Hybrid Battery Storage (A)	**Jul-26**					
Book Depreciation						
Subtotal Book Depreciation			17,264,887	37,668,844	37,668,844	37,668,844
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg			345,208,120	721,268,830	683,599,986	645,931,143
2026 HBS (B): 2026 Hybrid Battery Storage (B)	**Nov-26**					
Book Depreciation						
Subtotal Book Depreciation			2,673,315	21,386,523	21,386,523	21,386,523
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg			65,888,601	416,691,537	395,305,014	373,918,491
2026 IRA Solar: 2026 Solar Projects (B)	**Apr-26**					
Book Depreciation						
Subtotal Book Depreciation		13,368	9,206,837	13,019,526	13,019,526	13,019,526
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		578,877	312,877,659	441,700,331	428,680,805	415,661,279
2027 HBS (A): 2027 Hybrid Battery Storage (A)	**Apr-27**					
Book Depreciation						
Subtotal Book Depreciation				22,811,912	32,205,053	32,205,053
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg				439,923,595	608,607,649	576,402,597
2027 HBS (B): 2027 Hybrid Battery Storage (B)	**Jul-27**					
Book Depreciation						
Subtotal Book Depreciation				12,316,179	26,871,664	26,871,664
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg				246,261,335	514,532,130	487,660,466
2027 IRA Solar A: 2027 Solar Projects (B)	**Apr-27**					
Book Depreciation						
Subtotal Book Depreciation		34,568	34,568	8,897,462	12,574,031	12,574,031
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		1,496,900	1,462,332	297,389,172	419,312,559	406,738,528
2027 IRA Solar B: 2027 Solar Projects (C)	**Jul-27**					
Book Depreciation						
Subtotal Book Depreciation		79,517	79,517	5,772,674	12,542,899	12,542,899
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		3,248,045	3,168,527	199,047,766	420,062,225	407,519,326
2027 Solar Projects (D): 2027 Solar Projects (D)	**Oct-27**					
Book Depreciation						
Subtotal Book Depreciation		1	1	2,613,638	12,629,166	12,630,645

Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		36	35	101,089,334	433,200,681	420,662,457
2028 HBS (A): 2028 Hybrid Battery Storage (A)	**Jan-28**					
Book Depreciation						
Subtotal Book Depreciation					21,132,594	22,051,402
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg					397,443,570	409,431,274
2028 HBS (B): 2028 Hybrid Battery Storage (B)	**Jul-28**					
Book Depreciation						
Subtotal Book Depreciation					10,106,764	22,051,122
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg					201,266,273	420,457,381
2028 Solar (A): 2028 Solar (A)	**Jan-28**					
Book Depreciation						
Subtotal Book Depreciation		4	4	4	29,423,753	30,753,201
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		182	178	174	980,166,828	1,034,005,135
2028 Solar (B): 2028 Solar (B)	**Jul-28**					
Book Depreciation						
Subtotal Book Depreciation		1	1	1	13,957,366	30,557,304
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		23	22	22	488,953,535	1,041,013,684
2029 HBS (A): 2029 Hybrid Battery Storage (A)	**Jan-29**					
Book Depreciation						
Subtotal Book Depreciation						21,255,999
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg						399,764,090
2029 HBS (B): 2029 Hybrid Battery Storage (B)	**Jul-29**					
Book Depreciation						
Subtotal Book Depreciation						10,165,845
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg						202,441,289
2029 Solar (A): 2029 Solar (A)	**Jan-29**					
Book Depreciation						
Subtotal Book Depreciation						34,585,820
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg						1,154,315,905
2029 Solar (B): 2029 Solar (B)	**Jul-29**					
Book Depreciation						
Subtotal Book Depreciation						16,512,740
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg						580,486,980
Lansing-Smith Battery Storage: Lansing-Smith Battery Storag	**Oct-26**					
Book Depreciation						
Subtotal Book Depreciation			5,749,314	27,596,706	27,596,706	27,596,706
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg			131,844,892	555,229,789	527,633,082	500,036,376

Non-SoBRA 2025 Projects: 2026 Solar Projects (A)	**Jan-26**					
Book Depreciation						
Subtotal Book Depreciation		36,392	25,161,221	26,293,729	26,293,729	26,293,729
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		1,575,846	838,063,671	883,878,005	857,584,277	831,290,548
Non-SoBRA 2027 Projects: 2027 Solar Projects (A)	**Jan-27**					
Book Depreciation						
Subtotal Book Depreciation		10,660	10,660	12,272,077	12,825,244	12,825,244
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg		461,590	450,930	407,067,576	429,313,710	416,488,466
Putnam Battery Storage: Putnam Battery Storage	**Nov-26**					
Book Depreciation						
Subtotal Book Depreciation			1,787,037	14,296,296	14,296,296	14,296,296
Ending Net Plant - 13 Month Avg						
Subtotal Ending Net Plant - 13 Month Avg			43,894,843	277,572,655	263,276,359	248,980,063

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QUESTION:
Incentive Compensation. Please provide a copy of each of FPL's and Next Energy's incentive compensation/bonus plans for 2022, 2023, 2024 and 2025 in searchable format.

RESPONSE:
NextEra incentive compensation is not recovered in FPL rates and does not affect cost of service to FPL's customers and, therefore, the NextEra incentive compensation plans are not included in this response. For purposes of this response, FPL's incentive plans have been divided into three categories.

Group A:

1. NextEra Energy, Inc. Amended and Restated Long Term Incentive Plan as provided in OPC's 1st Request for Production of Documents No. 39.
2. FPL Compensation Manual – Leader as provided in OPC's 1st Request for Production of Documents No. 40 and Attachments
   2a. FPL Compensation Manual – Leader 02.2019
   2b. FPL Compensation Manual – Leader 09.2023

Group B: Confidential
The following Attachments are confidential:

3. FPL Performance Dollar Long Term Incentive Program
4. NextEra Energy, Inc. Employee Invention Reward Program
5. FPL ESCO Sales Commission Plan, April 2010
6. FPL ESCO Incentive Plan, April 2010
7. FPL Customer Service ESCO Incentive Plan, January 1, 2012; Amended: August 2012
8. FPL Customer Service Field Operations Incentive Plan, June 2019
9. FPL Sales Incentive and Commission Plan for Lighting and Options Services, July 2020
10. FPL Lighting and Optional Services Commission Sales and Incentive Plan, June2017
11. FPL and FPLES Inside and Residential Sales Commission and Incentive Plan, April 2024
12. FPL and FPLES Commercial Sales Commission Plan FINAL, January 2023
13. Lead Forward Program, October 2019
14. Energy Marketing and Trading Performance Incentive Compensation Program, June 2017



Florida Power & Light Company
Leader's Compensation Manual

Revision Date: February 15, 2019

The policies in this manual apply ONLY to non-bargaining employees of Florida Power & Light Company, NextEra Energy, Inc. Aviation and FPL Energy Services. Compensation matters relating to the bargaining unit employees are subject to negotiation and terms of an applicable collective bargaining agreement.

Nothing in this manual or any appendix or addendum constitutes a guarantee of any particular position, promotion, pay increase, bonus, incentive or any other form of award. All awards under any Company program are discretionary and subject to the eligibility criteria set forth in this manual. The Company may, at its option, change, delete, suspend or discontinue parts or all of these guidelines at any time without prior notice. This manual does not constitute a contract of employment and does not in any way alter employees' at-will status.

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OVERVIEW

PURPOSE

The purpose of this manual is to ensure consistency in the interpretation and application of FPL's compensation policies and effective management of salary administration. Additionally, it is to ensure compliance with the Fair Labor Standards Act and all other federal, state and local laws.

Note: The Fair Labor Standards Act (FLSA) supersedes any of the policies stated in this manual. Business units can make certain modifications/revisions to the following policies, as long as they do not conflict with any provisions of this Act. Please provide any proposed deviations to Human Resources for review prior to implementation.

COMPENSATION PHILOSOPHY

The philosophy of Florida Power and Light (herein referred to as "FPL") is to provide competitive and market based compensation programs that attract, develop and retain an engaged workforce. FPL defines its employment markets by where we attract prospective employees from and where we lose them to. This philosophy ensures that our compensation programs are competitive when compared to other corporations.

OBJECTIVES

To assist managers and supervisors in maintaining a dedicated and productive workforce, the Company's compensation policies are designed to accomplish the following objectives:

- Motivate employees to sustain high performance.
- Offer reward programs that provide flexibility to recognize significant accomplishments.
- Support a total compensation philosophy that includes benefits, base salaries, other reward opportunities and the work experience.
- Maintain a pay model that recognizes the importance of every position relative to other positions within the Company and allows continued competitiveness with other companies.

QUESTIONS

For questions regarding the application of these guidelines or a proposed action that might be inconsistent with the intent of these guidelines please contact Employee Services at 844-694-HR4U (4748) or your HR Relationship Team.

COMPENSATION ADMINISTRATION

ROLE-BASED JOB STRUCTURE

The foundation of FPL's salary administration is a role-based job structure where positions of comparable responsibility are grouped together. This structure is intended to facilitate talent movement as opportunities within the organization arise.

Exempt Role-Based Job Structure	Non-Exempt Role-Based Job Structure
Senior Director	Senior Technician
Senior Manager/Director	Technician
Managing Professional	Senior Associate
Lead Professional	Associate
Senior Professional	Senior Assistant
Professional	Assistant
Associate Professional	

Exempt Role Definitions

Role Title: Senior Director*
Cash Incentive Target Range: 20 – 35%
Role Description:

- Directly manages multiple discrete organizations. Each has a direct significant budget responsibility and significant impact to the company;
- Has oversight of several directors, managers/supervisors and individual contributor-level exempt employees, or combination of exempt and non-exempt level employees;
- Responsible for development and execution of company strategy, with approval from executive leadership, that may have significant impact to the company;
- Responsible for oversight of and control in making key decisions that have a high level of risk or exposure;
- Makes recommendations and decisions that impact long term goals of the company; and
- Required to interact with and influence many different levels of management inside and outside the company.

*Creation of a Senior Director job requires the approval of the appropriate Human Resources Vice President, the Business Unit Vice President and the top level company President in the reporting chain OR the appropriate Executive Vice President in the event the business unit does not roll up through a company President. These approvers may occasionally approve exceptions to the responsibilities listed above.

Role Title: Director/Senior Manager*
Cash Incentive Target Range: 15 – 30%
Role Description:

- Manages a discrete organization or multiple related functions within an organization. Each has a direct significant budget responsibility and significant impact on the organization
- Has direct oversight of several managers/supervisors and individual contributor-level exempt employees, or combination of exempt and non-exempt level employees
- Responsible for development and execution of functional, departmental, or company strategy, with approval from executive leadership, that may have significant impact to the company
- Makes recommendations and decisions that may impact short and long term goals of the organization or company
- Required to interact with and influence many different levels of management inside and outside the company

*Creation of a Senior Manager/Director job requires the approval of Human Resources and the highest level Business Unit Vice President. These approvers may occasionally approve exceptions to the responsibilities listed above.

Role Title: Managing Professional*
Cash Incentive Target Range: 10 – 20%
Role Description:

- Directly manages a team within an organization or a critical process. Responsible for budget oversight/spend that would affect the immediate organization
- Has direct oversight of supervisory and/or individual contributor-level exempt employees, or combination of exempt and non-exempt level employees
- Plays critical role in implementation of strategic plans
- Responsible for major decision making on matters that affect immediate organization; decisions are guided by policies, procedures and business plan
- Makes recommendations that impact short-term to long-term goals of organization
- Requires very limited guidance or oversight from higher level management
- Requires expert-level knowledge relative to discipline

*Creation of a Managing Professional job requires the approval of Human Resources and the Senior Manager/Director or higher level manager that has ultimate authority for the discipline.

Role Title: Lead Professional*
Cash Incentive Target Range: 7 – 15%
Role Description:

- Performs leadership role within a defined group or subject matter expert (SME) individual contributor that may coordinate cross-functional teams in a leadership capacity. May have budget responsibility for a team or project
- May have direct or indirect reports. Responsible for mentoring and coaching employees within group; may serve as first or second line of supervision
- Works independently with limited guidance or supervision; wide latitude for independent judgment
- Decisions affect the day-to-day activities of the defined group or processes; decisions are guided by policies, procedures and business plan
- Makes recommendations that significantly impact the goals of the immediate organization
- Requires significant relevant experience in field of work

*Creation of a Lead Professional job requires the approval of Human Resources and the Senior Manager/Director or higher level manager that has ultimate authority for the discipline.

Role Title: Senior Professional*
Cash Incentive Target Range: 5 – 12%
Role Description:
Highest level career path job

- Highly skilled with extensive proficiency in field of work
- Scope and type of work performed is complex in nature
- Works independently with limited guidance or supervision; wide latitude for independent judgment
- Decisions affect the day-to-day activities of the defined group or processes; makes recommendations that significantly impact the goals of the immediate organization
- Generally responsible for indirectly leading teams or projects for defined work group or processes
- May serve as a mentor, coach, or leader to others
- Requires significant relevant experience in field of work

*Creation of a Senior Professional job requires the approval of Human Resources and the Senior Manager/Director or higher level manager that has ultimate authority for the discipline.

Role Title: Professional*
Cash Incentive Target Range: 3 – 10%
Role Description:
Mid-level career path job

- Moderately skilled with demonstrated proficiency in field of work
- Level of independence, judgment and supervision is dependent on scope and type of work; typically works independently under general supervision on assignments that are moderate to complex in nature
- May lead a portion of a project for defined work group or process

- Makes recommendations that affect defined group or processes; may be responsible for limited budget oversight for defined group
- Requires demonstrated relevant experience spanning multiple years

*Creation of a Professional job requires the approval of Human Resources and the Senior Manager/Director or higher level manager that has ultimate authority for the discipline.

Role Title: Associate Professional*
Cash Incentive Target Range: 3 – 10%
Role Description:
Entry level career path

- Basic to moderate skills in field of work; developing competencies and skills
- Entry-level individual contributor that solves straightforward problems that effect defined group or processes
- Decisions and recommendations affect the day-to-day activities of the defined group or processes
- Requires direct supervision and direction
- Has general knowledge in field of study; relevant experience may be limited; typically requires college degree or equivalent work experience

*Creation of an Associate Professional job requires the approval of Human Resources and the Senior Manager/Director or higher level manager that has ultimate authority for the discipline.

Non-Exempt Role Descriptions

Role Title: Senior Technician
Role Description:

- Requires minimal supervision by higher level leader/coach
- Acts as lead/ may relieve as supervisor
- Has extensive job experience
- Displays solid analytical and technical skills
- Provides complex and diversified duties
- Demonstrates strong leadership and communication skills by managing and coordinating daily activities
- Has related vocational training with relevant specialized job skills
- Utilizes expertise to perform more complex tasks
- Organizes and directs activities of others
- May require certification and technical testing

Role Title: Technician
Role Description:

- Requires minimal supervision by higher level leader/coach; may act as a lead
- Has extensive job experience
- Displays solid analytical and technical skills
- Provides complex and diversified duties
- Requires related vocational training with relevant specialized job skills
- Provides support and training as needed
- Responsible for performing a full range of tasks
- May require certification and technical testing

Role Title: Senior Associate
Role Description:

- Needs limited supervision by higher level leader/coach
- Requires relevant training or job experience
- May require strong analytical skills
- Has related vocational training with relevant specialized job skills
- Trains and coaches employees to maintain optimum performance
- May require certification and technical testing

Role Title: Associate
Role Description:

- Needs limited supervision by higher level leader/coach
- Requires relevant training or job experience
- Displays ability to analyze and resolve complex issues
- Provides guidance and support to other personnel
- May require various duties due to the diversity of the work performed
- Displays independent judgment and knowledge / work within established guidelines
- May require certification and technical testing

Role Title: Senior Assistant
Role Description:

- Receives direct supervision from higher-level leader/coach
- Should have basic customer service skills, problem solving and analytical skills
- Should have ability to be flexible and sensitive to customer needs
- May require certification and technical testing

Role Title: Assistant
Role Description:
Entry level within company; duties are generally standardized

- Receives direct supervision from higher-level leader/coach
- Requires reading, writing and math skills
- Requires professionalism when dealing with customers

Base Pay Structure

The company's base pay structure utilizes Market Reference Points (MRP) derived from benchmarking our positions to similar jobs in the appropriate marketplace. Market reference points have been established for each job to indicate what comparable companies report to pay for similar jobs at the 50th percentile.

Our general guideline is to pay within the market reference range (MRR), which is ±20% of the job's MRP. Leaders are encouraged to make full use of the range so that all factors can be considered. This range spread allows for an added measure of flexibility to accommodate individual performance as well manage to competitive circumstances that develop from unique pressures within the marketplace.

In addition to MRP, the following factors should be considered when making pay decisions:

- Responsibility
- Performance (Contribution)
- Years of experience (both internal and external)
- Years in position
- Department budget
- Internal pay equity with Company peer employees
- "Criticality" of position and/or skill sets
- Market environment (supply and demand)

HIRING RATES

Hiring rates are determined based upon the position the employee is expected to fill and the qualifications that the employee possesses (education and related work experience) relative to that position. Consideration should also be given to the qualifications and compensation of employees occupying similar positions (internal equity). Leaders are encouraged to make full use of the market reference range when extending offers to qualified candidates. Therefore, if the candidate has limited experience, pay at or below market; or if the candidate has extensive experience, pay above market. Some organizational units may have pre-determined hiring rates for specific positions (e.g., meter reading, care center).

IMPORTANT: Discuss all compensation matters with your HR Relationship Team or recruitment specialist prior to making any verbal or written salary commitments.

COMPENSATION PROGRAMS

FPL offers rewards in the form of **base pay** (employee's annual base wages) and **variable pay** (one time lump sum payments). Base salary increases add to the Company's fixed expenses on an on-going basis, whereas variable pay impacts the current budget only. The appropriate level of management specified by each organizational unit should approve any pay increases.

Both base and variable pay are award tools used to recognize employee performance, manage employee pay levels and manage operating expense levels.

- Base pay increases are used when an individual's pay is approaching or at market in consideration of the employee's performance, comparable peers' pay and qualifications (both internal and external).
- Variable pay increases are used when an individual's pay is high in comparison to market in consideration of the employee's performance, comparable peers' pay and qualifications, or as an incentive for project completion, etc.

The following factors should be considered when determining any salary action:

- **Employee Performance:** How well did the employee perform compared to stated objectives, competency and developmental plans on the performance evaluation?
- **Internal equity:** How does the employee's current salary compare to others in similar positions performing at the same level with comparable qualifications?
- **External equity:** How does the employee's salary compare to market?
- **Recent pay activity:** If an employee has recently received some type of award or has been promoted (within 6 months) it may not affect the amount of the increase, however, it may impact another factor, for example, pay equity.

PERFORMANCE REWARDS

Performance Rewards is the name for our annual compensation program, which is part of our performance management cycle and reflects the company's pay for performance philosophy. The general concept behind pay for performance is that rewards are linked to company, business unit and individual performance. Performance Rewards can be awarded as merit adjustments or incentive compensation. Employees hired before October 1st of the performance year are considered eligible for awards, except project bound employees, whom are not eligible for any performance rewards. All rewards are at the sole and absolute discretion of the company.

MERIT ADJUSTMENT

Designed to recognize and reward performance and keep salaries in line with the competitive market, merit adjustments are in the form of base or lump sums and are given on a common review date. Merit adjustments are for non-bargaining exempt and non-exempt employees and are typically effective in March. For lump sum payouts, the Participants must be employed in good standing on the date of payout (paycheck date). All merit adjustments are at the sole and absolute discretion of the Company.

PERFORMANCE INCENTIVE COMPENSATION

The performance incentive compensation program is designed to strengthen our commitment to achieving corporate objectives and promoting the concept of shared success. The program enables exempt employees to qualify for rewards based upon company performance, business unit performance and individual contribution. The performance incentive compensation is a discretionary lump-sum cash award.

The highlights of the program are as follows:

Primary Objectives

- Reward employees commensurate with company, business, and individual performance
- Motivate top performers and retain key employees
- Improve business results and customer satisfaction
- Increase awareness of company objectives by linking employee goals to the company goals
- Promote team work among FPL's workforce
- Reinforce collective accountability in contributing to key organizational results

Employee Eligibility and Conditions

- Exempt employees (Participants) must be employed in good standing before October 1st of the performance year
- Employees should achieve results that meet or exceed performance for the calendar year
- Participants must be employed in good standing on the date of the payout (paycheck date)
- Awards for employees hired during the performance year should be pro-rated based upon the period of time they were employed
- Performance Incentive Compensation is a discretionary lump-sum cash award. Eligibility to participate does not guarantee receipt of an award. Awards are granted at the discretion of the company based on company performance, business unit performance, employee performance, and available dollars

Criteria

- Company – meeting or exceeding performance targets for the performance year
- Participant – meeting or exceeding your SMART (specific, measurable, aligned, realistic but challenging, and time-bound) goals while utilizing the knowledge, skills and behaviors essential for successful performance

CASH INCENTIVE TARGET RANGES

Cash incentive target ranges apply to exempt nonbargaining employees only, and are aligned with the role-based job structure.

Incentive target ranges increase with the increasing responsibility tied to the hierarchy of the role-based job structure. It is important to note that incentive ranges are **NOT**:

- A minimum or maximum threshold;
- A guarantee of payment; or
- An actual payout.

Actual payout varies based on company, business unit and individual performance, and is a discretionary program.

Exempt Role Title	Cash Incentive Target Ranges
Senior Director	20% - 35%
Director/ Senior Manager	15% - 30%
Managing Professional	10% - 20%
Lead Professional	7% - 15%
Senior Professional	5% - 12%
Professional	3% - 10%
Associate Professional	3% - 10%

PERFORMANCE INCREASE

Performance increases may be awarded at any time during the year for recognition of proven achievement of ongoing additional responsibilities assigned to the employee's current job. This type of increase may be up to 2.5% of the employee's base pay and is limited to one increase per calendar year. Performance increases are in the form of base pay. Use pay action "performance increase" when processing the PCR.

EQUITY ADJUSTMENT

Equity increases may be awarded during the year in order to maintain fair and equitable pay internally. **All equity adjustments must be submitted and processed by Human Resources only. Please discuss your equity concerns with Human Resources prior to discussions with an employee.**

PROMOTION

Promotions occur when an employee's performance and responsibilities increase sufficiently to justify advancement to a higher level position. Promotions are not automatically given at specific intervals, and an employee must meet the minimum job requirements of the new position. It is required that an

employee remain at least twelve months in any position prior to being promoted. Questions regarding unique situations should be addressed with your HR Relationship Team.

GUIDELINES FOR PROMOTIONS OR JOB CHANGES IN THE SAME ROLE:

Within role promotion increases or career development awards may be granted at any time during the year for one of the following reasons:

- career path progression in the same role
- internal offer as a result of a competitive posting for a different job in the same role

This type of increase may be up to 5% of an employee's base pay and provided only if the MRP of the new job is at least 5% higher than the MRP of the employee's existing job, or to bring the employee to the minimum of the new market reference range (80% of MRP).

The amount of the pay increase applicable to a promotion is based upon such factors as the employee's current pay in relation to market, internal equity and the employee's qualifications (both internal and external).

This pay change may be provided in the form of a base pay increase. Use pay action "competitive posting" or "career path" when processing the PCR.

Note: If a base increase that exceeds the guideline is required to bring the employee's pay to the job minimum (80% of MRP) or to consider other additional factors, please discuss the situation with your HR Relationship Team.

Examples of job changes eligible or ineligible for a corresponding pay change include:

MRP/role of current job	MRP/role of new job in same role	Ratio new MRP to current MRP	Eligible for pay change	Reason
$50,000 / Professional	$55,000 / Professional	110%	Yes	MRP of new job > 105% of current job in same role
$50,000 / Professional	$52,000 / Professional	104%	No	MRP of new job < 105% of current job in same role
$50,000 / Professional	$53,000 / Assoc. Prof.	106%	No	New job role < current job role

GUIDELINES FOR PROMOTIONS INTO A HIGHER LEVEL ROLE:

Pay increases associated with a promotion into a higher level role may be considered in accordance with the table below.

EMPLOYEE IS PROMOTED INTO	PROMOTIONAL INCREASE*
Any Non-Exempt role	Up to 8%
Exempt roles: Associate Prof, Professional, Senior Prof	Up to 8%
Exempt roles: Lead Professional, Managing Professional	Up to 12%
Exempt roles: Senior Manager/Director, Senior Director	Up to 15%

***Note:** When an employee's salary in the new position is well above market and awarding a promotional increase will cause internal equity issues, a smaller base increase, no base increase, lump sum, or a combination of a base increase and lump sum may be appropriate.
***Note:** If a base increase that exceeds the guideline is required to bring the employee's pay to the job minimum (80% of MRP) or to consider other additional factors, please discuss the situation with your HR Relationship Team.

Please discuss specific situations with your HR Relationship Team prior to communicating any salary changes to the employee.

ALTERNATIVE REWARD

*The Alternative Rewards program is ONLY to be used as a **non-exempt employee program**.* Alternative Rewards are discretionary lump sum cash payments, typically ranging from $250 - $1,000 and are used to recognize and reward significant non-exempt employee achievements that support corporate and/or organizational unit strategic objectives. The total amount should not exceed the cumulative value of $1,000 to an employee in a given calendar year. This program is funded by the business unit and must have the authorization of the nominating supervisor and at least one management level higher.

RECOGNITION TOOLS & PROGRAMS

Employee recognition can be a one-time award generally from a leader or a formal recognition program including monthly, quarterly, and annual peer-to-peer nominated engagement programs. Employees may be granted non-cash awards not to exceed the cumulative value of $1,000 in a given calendar year. A non-cash award may include but is not limited to certificate of recognition, thank you notes, service awards, certificates of recognition, gift certificates, gift cards, hotel vouchers, entertainment tickets, etc. All monetary valued recognition awards (i.e. gift certificates, hotel vouchers, etc) are considered taxable and must be reported through payroll. Leaders are required to track year-to-date values of awards granted to their employees and submit details of the awards to payroll to ensure applicable imputation.

SUMMARY OF COMPENSATION PROGRAMS

Non-Bargaining Exempt/Non-exempt
(All rewards are based on performance and are at the sole and absolute discretion of the company)

PROGRAM/ POLICY	DEFINITION	METHOD	AMOUNT	TIMING
MERIT ADJUSTMENT	Pay program which recognizes performance.	Base pay and/or lump sum	Discretionary Program - Overall merit budget determined by corporate management and then allocated based upon individual performance, pay compared to market and other factors.	Typically in March of each year.
PERFORMANCE INCENTIVE COMPENSATION	Pay recognition program for exempt employees. Award based on achievement of corporate and organizational unit goals and individual performance.	Lump sum	Discretionary Program – Allocation based upon company performance, business unit performance and individual contribution.	Typically in March of each year.
PERFORMANCE INCREASE	Pay recognition for proven achievement of ongoing additional responsibilities assigned to the employee's current job	Base	Up to 2.5% limited to one award per calendar year	Any time during year.
EQUITY ADJUSTMENT	Pay adjustment to address inequitable peer pay.	Base	**Submitted and processed by HR only. See HR for details.**	Any time during year.
SAME ROLE PROMOTION INCREASE	Pay recognition for additional job responsibilities assigned with new job (career path or competitive bid) in the same role.	Base	Up to 5% provided only if the MRP of the new job is at least 5% higher than the MRP of the employee's existing job or job minimum (80% of MRP)	Any time during year. *Must be 12 months from prior promotion.*
NEW ROLE PROMOTION INCREASE	Pay recognition for change to new job in a higher role with significant increase in responsibilities.	Base and/or lump sum	New Job Role / Guideline Non-Exempt Up to 8% Assoc. Prof. Up to 8% Professional Up to 8% Sr. Professional Up to 8% Ld. Professional Up to 12% Mng. Professional Up to 12% Sr. Mgr./Dir. Up to 15% Sr. Director Up to 15%	Any time during year. *Must be 12 months from prior promotion.*
ALTERNATIVE REWARDS	Pay recognition program for non-exempt employees. Award based on significant achievement outside normal job responsibilities.	Lump sum	Typically $250 - $1,000. Not to exceed the cumulative value of $1,000 to an employee in a given calendar year	Any time during year.
RECOGNITION TOOLS & PROGRAMS	Non cash award that may have a monetary value. May be a one-time award in recognition of above and beyond performance or a formal recognition program including monthly, quarterly, and annual peer-to-peer nominated engagement programs.	thank you notes, certificate of recognition, gift certificates, meal certificates, entertainment tickets, etc	Non-cash award not to exceed the cumulative value–of $1,000 to an employee in a given calendar year	Any time during year.

COMPENSATION POLICIES – EXEMPT EMPLOYEES

EXEMPT OVERTIME PAY

This policy excludes named storms or emergency conditions. Please refer to the Storm Compensation policy for further details. Nuclear employees should also reference their specific policy #BO-AA-O2 that follows similar guidelines but may be periodically updated or changed.

Generally speaking, exempt employees are ineligible for overtime pay. Exempt employees are paid a fixed salary and are not subject to the pay provisions set for non-exempt employees by the Fair Labor Standards Act (FLSA). The salaries of exempt employees are specifically related to the fulfillment of their overall job accountabilities. Exempt employees are not paid on an hour-for-hour basis. Rather, the Company has a Pay for Performance philosophy and considers outstanding achievements through performance incentive compensation by offering higher awards to exempt employees that made a difference throughout the year and during extraordinary circumstances.

EXEMPT FULL-TIME: STAFF FUNCTIONS

Employees working in a staff function are **not** eligible to receive overtime compensation for working extended hours beyond their normal scheduled work week. This applies to employees working in a staff business unit or staff functions within an operating business unit. Consideration of the employee's performance requiring extended work hours throughout the year should be considered during the annual performance rewards process. In rare, exigent circumstances a staff employee may be deemed eligible by the business unit head for overtime related to a defined extraordinary circumstance supporting an operations event. If the business unit head approves overtime for this situation, the stated employee deductibles and caps are applicable in their entirety. Authorized overtime will be paid at the straight time hourly equivalent of the employee's salary.

EXEMPT PART-TIME OVERTIME PAY: ALL EMPLOYEES

Exempt part-time employees are **not** eligible to receive overtime compensation for working extended hours beyond their normal scheduled work week. Normally, part-time employees are scheduled to work less than an average of 30 hours per week or 1,560 hours per year. Part-time exempt employees shall only be paid at a bi-weekly base rate proportionate to the number of hours normally scheduled. If, on average, an employee works more than 30 hours per week or significantly more than 1,560 hours per year, consideration should be given as to whether this person should be changed to a full-time status. At times, a part-time employee may be required to work beyond their normally scheduled hours in a particular work week. When this occurs, compensation for these hours can be paid at straight time pay up to 40 hours inclusive of their normal work schedule but in no cases shall paid hours exceed 40 hours per week. Please contact your HR Advisor if you have additional questions.

Exempt Full-Time: Operations and Technical Support Functions

Compensation for exempt employee overtime is highly discouraged and is limited to employees in a full-time status working in jobs that are involved in generating or delivering power (or other products or services); installing or repairing power lines; directly interacting with customers or providing technical support to these activities. Employees in these positions are eligible to receive limited compensation for extraordinary circumstances up to a specified bi-weekly cap upon business unit head approval after meeting a **mandatory deductible**. Extraordinary circumstances, if significant enough, that could be considered for overtime approval include generating asset planned or unplanned outages, severe weather-related events, special capital projects and support of 24 hour operations.

In the very limited circumstance that executive management exercises their authority to provide overtime for an extraordinary circumstance (as noted above), eligible employees that have been notified of their ability to receive overtime for the extraordinary circumstance MUST meet and record a mandatory, bi-weekly deductible based o**n the following roles:**

Role	Bi-weekly Deductible Hours
Senior Manager/Director and above	Not eligible for overtime pay
Lead Professional and Managing Professional	20 hours
Associate Professional through Senior Professional	10 hours

Exempt Overtime Pay Cap

After meeting the mandatory bi-weekly deductible for overtime related to extraordinary circumstances, overtime compensation will be capped for eligible operating employees and technical support functions based on the work performed for the approved circumstance as follows:

Worked Performed	Maximum Bi-Weekly Cap
Direct support of power plant outages, severe weather events	*54 hours*
Direct external customer support, technical support of operating unit	*40 hours*

Exigent Circumstances

For certain exigent circumstances, the bi-weekly cap may be waived with the written consent from the most senior executive of the business unit. These circumstances are primarily limited to unplanned significant outages and severe weather-related events. In these instances, very clear, auditable documentation must be maintained to ensure the business unit leader is able to support and explain the reasons for waiving the cap if asked at some point in the future for executive, audit or regulatory requests.

Prior Authorization and Documentation Requirements

If any exempt overtime pay has been authorized for eligible employees performing specific operational and technical jobs as outlined above, it is very important for business unit leaders to ensure detailed documentation on description of work being performed is maintained. The documentation should include projected start and end, business necessity, and covered employees or functions within the business unit. Generally, this extraordinary circumstance should also have a separate I/O or WBS element. The supporting documentation should be in an auditable format and should be descriptive enough that any reader will understand the difference between normal operations and the extraordinary work being performed.

Note: In storm or emergency situations, overtime rates and/or deductible overtime hours may be changed. Please refer to the Storm Compensation policy for further details.

EXEMPT COMPENSATORY TIME OFF

Implementation of this policy requires review and approval by your designated HR representative and business unit lead team member prior to granting compensatory time off to any employee. Contact your HR representative for further details to ensure compliance with this policy.

TEMPORARY RELIEVING AND ROTATIONS

Exempt employees are not eligible for temporary relieving pay or pay for being on rotational assignments. Rotational assignments occur when an employee moves into a vacant position for a limited period of time and are intended to provide employees with an opportunity to develop a new skill or discipline

When submitting the PCR for an exempt employee on rotational assignment, the following actions should occur:

- Select the job code linked to a job title of **"Rotational Assignment"** that corresponds to the **job role that the employee's current job is assigned to.** Do not select the job code for the job-role the employee will be developing while on rotation
- Modify the position title to reflect the responsibilities of the rotational assignment
- Select an action reason of **Temporary Assignment**
- No base pay changes are expected while on rotation

Role	Job Number	Job Title
D1-Sr Director	3009341	Rotational Assignment
G1-Sr Manager	3009342	Rotational Assignment
G5-Managing Prof	3009343	Rotational Assignment
K1-Lead Prof	3009344	Rotational Assignment – FPL
K5-Senior Prof	3009345	Rotational Assignment – FPL
N1-Prof	3009346	Rotational Assignment – FPL
N5-Assoc Prof	3009347	Rotational Assignment – FPL

Note: The rotation process is not intended to circumvent the job posting process currently in place. Posting guidelines must be followed to permanently award a job to any candidate, including employees that have participated in a successful rotational assignment.

COMPENSATION POLICIES – NON-EXEMPT EMPLOYEES

NON-EXEMPT OVERTIME

Federal law requires that all non-exempt employees be paid one and one-half times the employee's regular rate of pay for all hours worked in excess of 40 per workweek. Hours paid for time not worked do not count toward the 40 hour criteria. Pay for time not worked includes vacation, sick, or paid leave of any kind.

NON-EXEMPT FULL-TIME OVERTIME

FPL defines overtime as hours worked in excess of an employee's daily normal working hours, provided that the employee works at least eight hours per day. Overtime hours will be paid at time and one-half of the employee's regular rate of pay. For all hours worked in excess of 16 per day, the employee will be paid double the regular rate of pay.

Note: FPL's normal workweek is defined as beginning at 12:00 A.M. *(midnight)* each Saturday and ending at 11:59 P.M. the following Friday, 8 hours a day, Monday through Friday.

Contact your HR Relationship Team to determine the appropriateness in establishing a variable work schedule for any employee to ensure consistency with FPL policies, time collection and compliance with federal, state and local laws.

Examples of overtime for non-exempt employees include:

- Working through lunch periods provided the entire shift is worked.
- Conducting a presentation at meetings or attending a training session outside normal working hours when attendance is at the company's request.

Employees are required to receive their supervisors' approval prior to working outside of their normal work schedules.

NON-EXEMPT PART-TIME OVERTIME

Part-time non-exempt employees will only be paid overtime after they have been paid 40 hours at the straight time rate, with the exception of the two instances mentioned below. Hours worked by part-time employees that were paid at time and one-half as a result of working extended hours or on a holiday do not count toward the total hours worked in a workweek for purposes of determining the number of overtime hours worked.

1. Part-time employees will be paid overtime for all "extended" hours worked provided the normal working hours are equal to or greater than 8 hours.
   - Prearranged or call out hours worked on scheduled days off are at the straight time rate except for "extended hours" as defined above.
2. Part-time employees will be paid overtime for working on either an actual holiday or on a company observed holiday, but not both.
   - If an employee were to work on both an actual holiday and an observed holiday, due consideration must be given as to which of those would be considered the holiday, especially if the hours worked were different on the two days.
   - If an employee were prearranged to work one of the two days then that day would be considered the holiday.
   - If an employee were scheduled to work neither or both of the days, then the actual holiday would be treated as the holiday.

MEETINGS, LECTURES AND TRAINING PROGRAMS

Time spent by non-exempt employees attending FPL-sponsored social functions, meetings, lectures and training programs is counted as working time and therefore counted toward total hours worked in a workweek for purposes of determining number of overtime hours worked **when any of the conditions below exist:**

- Attendance is during an employee's regular working hours.
- The employee's attendance is mandatory (attendance is considered mandatory if a condition of continued employment requires attendance at the training, meeting or lecture).
- The employee performs any other productive work during such attendance.
- The meeting is directly related to the employee's work. A meeting is considered directly related to an employee's work when attendance may reasonably be considered part of the position or it helps the employee perform the position more effectively.

Meetings held outside of normal working hours for the purpose of teaching employees fire prevention or safety techniques as part of FPL's general safety program in connection with hazards of work are considered "hours worked" for purposes of computing overtime.

NON-SCHEDULED WORKDAY (CALLOUT)

When non-exempt full-time employees are called into work on a day that they are not scheduled to work, FPL will pay time and one-half for all hours worked plus travel time to and from the work location. To provide the employee with a minimal amount of compensation for working a non-scheduled workday, the employee should receive a **minimum of 3 hours** paid overtime including travel time, even if actual hours worked plus travel time are less than 3 hours. Regular overtime guidelines, however, still apply for overtime meals. Employees who work from home are not eligible to receive Callout pay or overtime meals.

Example 1: If an employee's normal schedule is 8:00AM - 5:00PM (Monday - Friday) and she lives 15 minutes from the office and works 3 hours on Saturday (7:00AM - 10:00AM), then 3 1/2 hours overtime is paid (3 hours worked and 1/2 an hour travel time).

Note: If the overtime assignment is pre-arranged *at the normal work location*, *travel time and mileage* are **not** paid. If employees are called to another work location, they may also receive mileage reimbursement. Use the regular overtime guidelines and mileage policy in this manual.

Non-exempt employees should report their callout pay on their timesheets separately from overtime.

ON CALL PAY

In order to cover operational needs, some business units require non-exempt employees to be on-call outside of normal working hours, and to carry a company approved cell phone. The cell phone is to be used to contact the designated employee(s) during peak shifts to ensure 24/7 coverage during non-working hours. Employees who are on call must be accessible at all times and be able to report to work in one hour's time. In addition, employees who are on call must adhere to all Company policies, including those related to substance abuse and fitness for duty. Any variance from such policies may result in disciplinary action, up to and including termination.

Employees will be paid 1 hour of regular pay for each 24-hour period that they are on call. This compensation will contribute to the FLSA Overtime wage calculation, but will not contribute to pension or 401(K). In order to be compensated, it is the employee's responsibility to input the applicable time code (STBY) on their timesheet for the day that they were on-call. Inaccurate recording of time worked or failure to follow this policy can result in disciplinary action up to and including termination. It is the management's responsibility to check payroll reports to ensure employees are accurately reporting on-call time and being compensated for that time.

Please note that Business Units may have additional policies related to call out and on-call scheduling and administration that may need to be referenced.

Note: During an actual emergency/storm the 24-hour rule will not apply. Schedules/shifts may be changed on a daily basis.

HOURS OF CONTINUOUS WORK

For *continuous* hours worked *in excess of a* non-exempt full-time employee's normal working hours, FPL pays time and one-half for all *consecutive* overtime hours worked. Once the continuous hours worked exceed 16 hours, FPL pays double the straight-time rate for additional hours worked. Any break of less than 2 hours duration shall be considered as time worked for the purpose of determining consecutive hours.

After working 14 consecutive hours, an employee who is required to return to work with less than 8 hours of rest will consider all additional hours worked as consecutive hours until receiving 8 hours of rest.

WORKING TWO OR MORE REST DAYS

When a non-exempt full-time employee is required to work on any two (2) consecutive rest days in one week, all hours worked on the second rest day and any rest day worked thereafter shall be paid at double the straight-time hourly rate, until such time that the employee has observed a rest day off or transitions into a new workweek. The employees' workweek is defined as 12:00 am Saturday – 11:59 pm Friday.

Example:

EMPLOYEE	NORMAL WEEK	WEEK	SAT	SUN	MON	TUES	WED
JOSE	Monday – Friday 8 hours/day	1	1.5x	2x			
		2	1.5X				
MARY	Tuesday – Friday 10 hours/day	1	1.5x		1.5x		
		2	1.5x	2x	2x		
JOHN	Monday, Tuesday, Thursday & Friday 10 hours/day	1		1.5x			2x
		2	1.5x	2x			2x

Note: For variable time or shift employees, a "day" may be defined as a 24-hour period rather than a calendar day.

SCHEDULE VARIATIONS

Federal law generally prohibits companies from granting compensatory time off to non-exempt employees. Occasional schedule variations **within the same workweek** are permissible if agreed to **in advance** between the employee and his/her supervisor and there is no adverse impact to FPL. Any hours worked beyond an employee's normal daily work schedule to make up for time taken off at the employee's request during the same workweek will not be paid at the overtime rate. If an employee works beyond his/her normal daily work schedule at the request of the supervisor (and provided that the employee's normal daily work schedule is at least 8 hours per day), the employee can elect to take time off during that same workweek in lieu of overtime pay for the additional hours worked. In such cases, the employee will be paid a straight-time rate for the extra hours worked and will receive time off at an overtime rate for each extra hour worked (i.e., 1-1/2 hours of time off for each overtime hour worked).

Time off in either of these situations must be pre-approved and documented by the supervisor and must be taken during the same 40 hour workweek that the extra hours were worked beyond the employee's normal daily work schedule. If an employee works more than 40 hours during a workweek, regardless of any agreement between the supervisor and employee for a schedule variation, the employee must be paid one and one-half times the employee's regular rate of pay for all hours worked in excess of 40.

Example A: Pat has a doctor's appointment at 3:00 PM on Wednesday and his supervisor agrees he can leave 2 hours early. The supervisor and Pat arrange to have Pat stay one additional hour on Tuesday and Thursday to make up the time. The hours should be reported and coded on the time sheet as follows:

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL
8 hours	9 hours	6 hours	9 hours	8 hours	40

Example B: Pat's supervisor has asked him to work 2 hours extra on Tuesday to handle after hours phone calls. Pat agrees to work the overtime but requests to take time off rather than have overtime pay. Pat would receive the equivalent of 1 and 1/2 hours off for each hour worked beyond his regular shift (2 hours overtime multiplied by 1.5 = 3

regular hours). The extra hour is to be coded as Paid Not Worked. In this example, the hours off are observed on Friday.

DAY	MON	TUES	WED	THURS	FRI	TOTAL
Regular Hours Worked	8	10	8	8	5	39
Paid Not Worked Hours	0	0	0	0	1	1

No overtime meal will be paid because there is no reported overtime.

Note: An employee cannot switch from a fixed to a variable work schedule in the middle of a week to obtain time off. *(A fixed work schedule is defined as five 8 hour days. A variable work schedule is any schedule other than the fixed work schedule.)* When appropriate, an employee's time schedule (fixed vs. variable) is changed via a position request form. (All changes must be effective on a Saturday, the first day of a pay week.) All hours must be positively reported for the week the employee is on the variable schedule. For more information, refer to the Time Collection Procedures.

Note: During an actual emergency/storm the 24-hour rule will not apply. Schedules/shifts may be changed on a daily basis.

SHIFT DIFFERENTIALS

If fifty percent (50%) or more of a non-exempt employee's normal straight-time working hours falls between the hours of:

- **4:00 PM and 12:00 midnight** the employee shall receive a shift differential of $.80 per hour.
- **12:00 midnight and 8:00 AM** the employee shall receive a shift differential of $.95 per hour.

Example 1: Pat works 2:00 PM – 10:00 PM; he will receive a shift differential of $.80 per hour.

Example 2: Pat works 3:00 AM – 11:00 AM; he will receive a shift differential of $.95 per hour.

For part-time employees, working less than eight-hour days, a minimum of four (4) hours must be worked during the hours noted above for the shift differential to apply.

Shift Change Overtime: A non-exempt employee is considered to have changed shifts when the start or stop time has been changed by a minimum of three (3) hours (start time + or - 3 hours minimum OR stop time + or - 3 hours minimum). When an employee's shift is changed (per above) with less than 24 hours notice, overtime will be paid at one and one-half times the hourly rate for all hours worked until 24 hours has passed from the time of notification.

Note: During an actual emergency/storm the 24-hour rule will not apply. Schedules/shifts may be changed on a daily basis.

TRAVEL TIME AND EXPENSES

FPL pays reasonable expenses and lodging for employees who are assigned to temporary work locations and/or are required to be away overnight. A temporary work location is defined as any work location other than the employee's assigned work location, irrespective of the duration of the temporary assignment.

Travel time will always be paid if an employee is required to return to work on a day when the workday has already been completed and the employee has left the work site.

Time spent traveling to temporary work locations during regularly scheduled work hours including rest days is considered time worked. Hours worked over 40 in a week will be paid at one and one-half the employee's hourly rate.

TEMPORARY RELIEVING AND ROTATIONAL ASSIGNMENTS

Temporary relieving occurs when an employee fills in for another incumbent for a limited period of time. An employee may also relieve into a vacant position; however, vacant positions should be filled as quickly as possible with a permanent incumbent.

Non-exempt employees are not eligible for temporary relieving pay while they are in training. Employees are considered to be in training when they are working under the guidance of another employee and while learning the duties of a higher level job in the career path and/or role. When employees are able to perform the duties of the higher level positions without guidance, then they are eligible for temporary relieving pay.

Rotational assignments occur when an employee moves into a vacant position for a limited period of time and are intended to provide employees with an opportunity to develop a new skill or discipline. Non-exempt employees who are temporary relieving for another position or accept a rotational assignment are eligible for supplemental pay in addition to overtime pay for the duration of the assignment. **The employee will remain in a job classification of nonexempt for the duration of the rotational assignment.**

When submitting the PCR for a non-exempt employee on rotational assignment, the following actions should occur:

- Select the non-exempt job code **03011453 Rotational Assignment – FPL (NE)**
- Modify the position title to reflect the functional title of the responsibilities performed (e.g. Associate Business Analyst)
- Select an action reason of **Temporary Assignment**
- No base increase should be processed via PCR. Instead, notify the employee to record the applicable temporary relieving code for the duration of the rotational assignment

The employee will code temporary relieving on their timesheet for the duration of the rotational assignment into a higher-level role

- 5% for non-exempt rotating into a position with responsibilities typically classified as non-exempt
- 8% for non-exempt rotating into a position with responsibilities typically classified as exempt
- Rotational assignments for positions in the same job-role will not be eligible for a temporary rate change

Note: The rotation process is not intended to circumvent the job posting process currently in place. Posting guidelines must be followed to permanently award a job to any candidate, including employees that have participated in a successful rotational assignment.

OTHER COMPENSATION POLICIES

VARIABLE WORK SCHEDULES

This policy applies to non-exempt employees. Variable work schedules and/or variable work programs for exempt employees require approval from your business unit head and HR Relationship Team Representative. Contact your HR Representative for more details.

At times there may be a business advantage related to scheduling employees to work variable schedules, something other than the fixed 5 day workweek, 8 hours per day. If an employee works a variable schedule, all hours worked must be reported on the timesheet. **Hours not reported will not be paid until reported.**

When FPL benefits from a variable work schedule and with organizational unit head approval in such instances, schedules may vary provided that **all** of the following apply:

- The employee is given at least 24 hours notice.
- The change is kept in effect for a minimum of *a pay period*.

EXAMPLE 1: It is necessary to cover extended hours several days a week.

WEEK	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL HOURS
1	10	10	0	10	10	40
2	10	10	0	10	10	40

EXAMPLE 2: An area has a very heavy workload every other Monday that normally requires a significant amount of overtime to complete.

WEEK	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL HOURS
1	10	6	8	8	8	40
2	8	8	8	8	8	40

Implications of Variable Work Schedules: When an employee's work hours per day and/or work days per week change, it is important to communicate the impact of that change on various compensation and benefit programs.

- **Death, serious illness in family** and **jury duty absences** are reported on a *daily* basis, regardless of the number of hours scheduled that day. (Employee will be paid for all regularly scheduled hours; even if regular hours exceed 8 hours per day.)
- **Employee illness** and **vacation** are charged and recorded on an hourly basis for non-exempt employees. For exempt employees, these hours should be reported in full days.
- In the case of **holidays**, employees have three options to account for 40 hours in the week:
  1. 8 hours holiday pay and the difference between the scheduled hours and 8 hours reported as employee request time not paid.
  2. 8 hours holiday pay and the remaining hours reported as vacation.
  3. 8 hours holiday pay and the difference between employee's normal schedule and 8 hours can be worked either on the holiday or another day that week that is arranged with the supervisor. In this case, the hours will be paid at the straight-time hourly rate.
- If the employee is scheduled for a **training class**, the variable schedule should revert to five 8 hour days for that workweek.

Implementing a variable work schedule may require changing the definition of the workweek (start and end day). Please contact your HR Relationship Team for advice.

HOLIDAYS WORKED

Employees who are required to work on a fixed company observed holiday will be compensated as described below (*this does not apply to floating holidays*):

FULL-TIME EMPLOYEES

Job Role	Holiday Overtime Rate	Holiday Pay Eligible
Non-Exempt Employees	First 8 hours @ 1.5x In excess of 8 @ 2.0x	Up to 8 hours holiday pay at 1.0x or vacation day
Exempt Employees	All hours worked @ 1.0x	Up to 8 hours holiday pay at 1.0x or vacation day

Note: A full-time employee must work a minimum of 8 hours to be eligible for the vacation day in lieu of holiday pay option.

- Receive holiday pay in current pay period - use the Holiday on the timesheet.
- Get a vacation day the following year in lieu of holiday pay - use the Holiday Worked Not Paid on the timesheet.

PART-TIME EMPLOYEES

Job Roles	Holiday Overtime Rate	Holiday Pay Eligible
Non-Exempt Employees	All hours worked @ 1.5x	No
Exempt Employees	All hours worked @ 1.0x	No

ALTERNATIVE WORK ARRANGEMENTS

The Alternative Work concept is a work agreement between an employee and his/her supervisor that allows the employee to perform his/her assigned duties at an alternative site during some or all of his/her scheduled work hours. Simply put, it is working productively from a location other than your normal company work location, including working from home or from another approved location.

It is a voluntary work arrangement that is designed, where feasible, to increase employee satisfaction and quality of work life. This may not be applicable in all circumstances. It is not an entitlement; it is not a company-wide benefit; and it in no way changes the terms and conditions of employment with the company.

These alternative work arrangements can take on a variety of characteristics. There are also unique considerations when determining eligible jobs and employees, including job types, geographic issues, the needs of the business unit, etc.

POSITION SHARING

Position sharing involves two part-time employees sharing one full-time position, each working pre-determined hours, normally not to exceed a combined total of 40 hours per week. Both employees are responsible for arranging, with their supervisor, their own work schedules including filling in for each other's non-work days whenever possible. Employees may choose to work portions of days, or alternating days; however, their combined working hours should not exceed approved employee head count, measured in full-time equivalents (FTE's).

Position sharing arrangements should be discussed with the HR Relationship Team to determine position requirements and rates of pay. Final approval lies with the organizational unit head and is based upon business need.

Employees sharing a position will be paid at the established hourly rate for the position. Employees sharing positions are part-time employees, therefore all part-time compensation policies, such as overtime, will apply to employees who share a position.

OVERTIME MEALS

This policy is to provide overtime meals or reimbursement to non-exempt employees who are working overtime at or near a company facility where meals are not available or provided. Non-exempt employees are either provided with meals or reimbursed at a rate of $13.00 when they miss meals, while working in excess of their normal work schedules. **This policy is not intended to supplement employees' salaries through earned meals.**

Note: Employees working from home or on other alternative work arrangements are not eligible for overtime meals or reimbursement.

With management approval of overtime, non-exempt employees who have worked a minimum of **three continuous** overtime hours in excess of their normal work hours (minimum of 8 hours/day), *may* receive overtime meals. Overtime hours worked before and after a regular shift cannot be added together to meet the three hour minimum. This applies to both call-out and prearranged overtime. If employees continue working, additional overtime meals will be earned **at five hour intervals** thereafter. *The five hour interval only applies after the initial three consecutive hours and if it is outside employees' normal work schedules.* This minimum time requirement for eligibility is inclusive of rest days and holidays.

EMPLOYEE	HOURS WORKED IN REGULAR SCHEDULE	ADDITIONAL HOURS WORKED	TOTAL HOURS WORKED	TOTAL OVERTIME MEALS EARNED/DAY
Jose	*8*	*2*	*10*	*0*
Mary	*8 (8AM to 5PM)*	*3 (5PM to 8PM)*	*11(8AM to 8PM)*	*1*
Greg	*8*	*8*	*16*	*2*

REPORTING OF OVERTIME MEALS

Non-exempt employees should report their meals on their timesheets.

MILEAGE

If an employee travels on a work or rest day from home to a temporary work location for work, a training course or a meeting, mileage reimbursed equals the total miles traveled minus the normal commuting miles (number of miles from home to the regular work location).

If an employee travels from the regular location to another work location, mileage is paid from the regular work location to the temporary work location (regardless of the normal commuting miles).

Mileage is also paid from the hotel/motel residence to the temporary work location and back, if assigned out of town.

Employees, whose positions require them to travel to and from multiple appointments (customers) on a daily basis, will accumulate mileage after the first appointment.

Note: An employee is not eligible to receive reimbursement for mileage driven in a rental car.

Refer to policies NEE-ACG-083 and NEE-TRA-1970 for mileage reimbursement, tracking and other related information.

STORM COMPENSATION

For any questions regarding the compensation policy for declared storm incidences related to a tropical storm or hurricane (categories 1 -4), please refer to the FPL Storm Compensation Policies Manual. The FPL Storm Compensation Manual will provide the appropriate salary administration policies to management. In an actual storm situation, pay policies will be reviewed and communicated by Human Resources once storm restoration activities commence.



Florida Power & Light Company

Leader Compensation Manual

The policies in this manual apply ONLY to non-bargaining employees of Florida Power & Light Company, NextEra Energy, Inc. Aviation and FPL Energy Services. Compensation matters relating to the bargaining unit employees are subject to negotiation and terms of an applicable collective bargaining agreement.

Nothing in this manual or any appendix or addendum constitutes a guarantee of any position, promotion, pay increase, bonus, incentive, or any other form of award. All awards under any Company program are discretionary and subject to the eligibility criteria set forth in this manual.

The Company may, at its option, change, delete, suspend, or discontinue parts or all of these guidelines at any time without prior notice. This manual does not constitute a contract of employment and does not in any way alter employees' at-will status.

Revision Date: September 1, 2023

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OVERVIEW

PURPOSE

The purpose of this manual is to ensure consistency in the interpretation and application of the Company's compensation policies and effective management of salary administration. Additionally, it is to ensure compliance with the Fair Labor Standards Act (FLSA) and all other federal, state, and local laws.

NOTE: Fair Labor Standards Act (FLSA) supersedes any policies stated in this manual.

COMPENSATION PHILOSOPHY

The Company's compensation programs are administered based upon the performance of the individual, the business unit, and the overall corporation. Our compensation philosophy is to provide competitive and market-based compensation programs that attract, develop, and retain an engaged workforce. We define our markets by where we attract our employees from, where we lose them to, and the competitive environment around us. This philosophy ensures that our compensation programs are competitive when compared with other progressive corporations and provides a workplace of equal employment opportunities.

OBJECTIVES

To assist leaders in maintaining a dedicated and productive workforce, the Company's compensation policies are designed to accomplish the following objectives:

- Motivate employees to sustain high performance.
- Offer reward programs that provide flexibility to recognize significant accomplishments.
- Reinforce our culture of shared commitment, shared achievement, and shared rewards.
- Support a total rewards philosophy that includes base salaries, incentives, benefits, other reward opportunities, and work environment.
- Maintain a pay model that recognizes the importance and value of every position relative to other positions in the Company and maintain competitiveness with similar positions in other progressive companies.
- Maintain the Company's commitment to sustaining a diverse workforce and providing equal employment opportunities.

QUESTIONS

For questions regarding the application of these guidelines or a proposed action that might be inconsistent with the intent of these guidelines please contact Employee Services at 844-694-HR4U (4748).

COMPENSATION ADMINISTRATION

ROLE BASED JOB STRUCTURE

The foundation of the Company's compensation practices is a role-based job structure where positions of comparable scope, responsibility, and skill level are grouped together into roles. This structure is intended to facilitate talent movement as opportunities within the organization arise.

The below roles are based on increasing levels of:

- Responsibility
- Supervision and oversight
- Budget authority

EXEMPT ROLE STRUCTURE	NON-EXEMPT ROLE STRUCTURE
Senior Director	Senior Technician
Senior Manager / Director	Technician
Managing Professional	Senior Associate
Lead Professional	Associate
Senior Professional	Senior Assistant
Professional	Assistant
Associate Professional	

NOTE: Role descriptions are purposefully general to encompass a wide array of functions and create consistency across all companies and business units.

EXEMPT ROLE DEFINITIONS

SENIOR DIRECTOR

- Directly manages multiple discrete organizations; each has a direct significant budget responsibility and significant impact to the Company
- Has oversight of several directors, managers/supervisors, and/or individual contributor-level exempt employees, or combination of exempt and non-exempt level employees
- Responsible for development and execution of company strategy, with approval from executive leadership, that may have significant impact to the Company
- Responsible for oversight of and control in making key decisions that have a high level of risk or exposure
- Makes recommendations and decisions that impact long term goals of the Company
- Required to interact with and influence many different levels of management inside and outside the Company

NOTE: Creation of a Senior Director job requires approval from the HR Business Partner, HR Compensation, and HR VP.



SENIOR MANAGER / DIRECTOR

- Manages a discrete organization or multiple related functions within an organization; each has a direct significant budget responsibility and significant impact on the Organization
- Has direct oversight of several managers/supervisors and/or individual contributor-level exempt employees, or combination of exempt and non-exempt level employees
- Responsible for development and execution of functional, departmental, or company strategy, with approval from executive leadership, that may have significant impact to the Company
- Makes recommendations and decisions that may impact short- and long-term goals of the organization or Company
- Required to interact with and influence many different levels of management inside and outside the Company

MANAGING PROFESSIONAL

- Directly manages a team within an organization or a critical process; responsible for budget oversight/spend that would affect the immediate organization
- Has direct oversight of supervisory and/or individual contributor-level exempt employees, or combination of exempt and non-exempt level employees
- Plays critical role in implementation of strategic plans
- Responsible for major decision making on matters that affect immediate organization; decisions are guided by policies, procedures and business plan
- Makes recommendations that impact short-term to long-term goals of organization
- Requires very limited guidance or oversight from higher level management
- Requires expert-level knowledge relative to discipline

LEAD PROFESSIONAL

- Performs leadership role within a defined group or subject matter expert (SME) individual contributor that may coordinate cross-functional teams in a leadership capacity. May have budget responsibility for a team or project
- May have direct or indirect reports; responsible for mentoring and coaching employees within group; may serve as first or second line of supervision
- Works independently with limited guidance or supervision; wide latitude for independent judgment
- Decisions affect the day-to-day activities of the defined group or processes; decisions are guided by policies, procedures and business plan
- Makes recommendations that significantly impact the goals of the immediate organization
- Requires significant relevant experience in field of work

SENIOR PROFESSIONAL

Career-level career path job

- Highly skilled with extensive proficiency in field of work
- Scope and type of work performed is complex in nature
- Works independently with limited guidance or supervision; wide latitude for independent judgment
- Decisions affect the day-to-day activities of the defined group or processes; makes recommendations that significantly impact the goals of the immediate organization
- Generally responsible for indirectly leading teams or projects for defined work group or processes



- May serve as a mentor, coach, or leader to others
- Requires significant relevant experience in field of work; career may stabilize at this level for several years or until retirement

PROFESSIONAL

Mid-level career path job

- Moderately skilled with demonstrated proficiency in field of work
- Level of independence, judgment and supervision is dependent on scope and type of work; typically works independently under general supervision on assignments that are moderate to complex in nature
- May lead a portion of a project for defined work group or process
- Makes recommendations that affect defined group or processes; may be responsible for limited budget oversight for defined group

ASSOCIATE PROFESSIONAL

Entry-level career path job

- Basic to moderate skills in field of work; developing competencies and skills
- Entry-level individual contributor that solves straightforward problems that effect defined group or processes
- Decisions and recommendations affect the day-to-day activities of the defined group or processes
- Requires direct supervision and direction
- Has general knowledge in field of study; relevant experience may be limited; typically requires college degree or equivalent work experience

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NON-EXEMPT ROLE DEFINITIONS

SENIOR TECHNICIAN

- Requires minimal supervision by higher level leader/coach
- Acts as lead/ may relieve as supervisor
- Has extensive job experience
- Displays solid analytical and technical skills
- Provides complex and diversified duties
- Demonstrates strong leadership and communication skills by managing and coordinating daily activities
- Has related vocational training with relevant specialized job skills
- Uses expertise to perform more complex tasks
- Organizes and directs activities of others
- May require certification and technical testing

TECHNICIAN

- Requires minimal supervision by higher level leader/coach; may act as a lead
- Has extensive job experience



- Displays solid analytical and technical skills
- Provides complex and diversified duties
- Requires related vocational training with relevant specialized job skills
- Provides support and training as needed
- Responsible for performing a full range of tasks
- May require certification and technical testing

SENIOR ASSOCIATE

- Needs limited supervision by higher level leader/coach
- Requires relevant training or job experience
- May require strong analytical skills
- Has related vocational training with relevant specialized job skills
- Trains and provides coaching to employees to maintain optimum performance
- May require certification and technical testing

ASSOCIATE

- Needs limited supervision by higher level leader/coach
- Requires relevant training or job experience
- Displays ability to analyze and resolve complex issues
- Provides guidance and support to other personnel
- May require various duties due to the diversity of the work performed
- Displays independent judgment and knowledge / work within established guidelines
- May require certification and technical testing

SENIOR ASSISTANT

- Receives direct supervision from higher-level leader/coach
- Should have basic customer service skills, problem solving and analytical skills
- Should have ability to be flexible and sensitive to customer needs
- May require certification and technical testing

ASSISTANT

Entry level within company; duties are generally standardized

- Receives direct supervision from higher-level leader/coach
- Requires reading, writing and math skills
- Requires professionalism when dealing with customers
- Responds with some assistance and / or training

BASE PAY STRUCTURE

The Company's base pay structure uses a Market Reference Point (MRP) derived from benchmarking our positions to similar jobs in the appropriate marketplace. MRPs have been established for each job to indicate what comparable companies report to pay for similar jobs at the 50th percentile. MRP information is considered competitive information and confidential in nature, as such it is intended as a leader tool and not generally shared with employees.



Our general guideline is to pay within the MRP range, which is ± 20% of the job's MRP. Leaders are encouraged to make full use of the range so that all factors can be considered. This range allows for an added measure of flexibility to accommodate individual performance and manage to competitive circumstances that develop from unique pressures within the marketplace.

In addition to MRP, the following factors should be considered when making pay decisions:

- Responsibility
- Performance (Contribution)
- Years of experience (both internal and external)
- Years in position
- Department budget
- Internal pay equity with Company peer employees
- Criticality of position and/or skillset
- Market environment (supply and demand)

STARTING BASE PAY

The Company aims to pay employees competitively and fairly while being fiscally responsible and upholding all laws and regulations. Starting salary rates are determined based upon the position the employee is expected to fill and the qualifications the employee possesses (e.g., education, related work experience) relative to that position.

Leaders should consider several factors when determining a candidate's starting salary that balances the needs of the business and the candidate, including comparable employee pay, external market trends, position responsibilities, and candidate qualifications.

IMPORTANT: Be sure to follow any specific department or business unit authorization requirements and discuss all compensation matters with your HR representative or recruiting specialist prior to making any verbal or written salary commitments.

COMPENSATION PROGRAMS

The Company offers rewards in the form of **base pay** (employee's annual base wages) and **variable pay** (one-time lump sum payments). Base salary increases add to the Company's fixed expenses on an on-going basis, whereas variable pay impacts the current budget only. The appropriate level of management specified by each organizational unit should approve any pay increases.

Both base and variable pay are award tools used to recognize employee performance, manage employee pay levels, and manage operating expense levels.

- Base pay increases are used when an individual's pay is approaching or at market in consideration of the employee's performance, comparable peers' pay, and qualifications (both internal and external)
- Variable pay increases are used when an individual's pay is high in comparison to market in consideration of the employee's performance, comparable peers' pay, and qualifications

The following factors should be considered when determining any salary action:

- **Employee performance**: How well did the employee perform compared to stated objectives, competency, and developmental plans on the performance evaluation?



- **Internal equity**: How does the employee's current salary compare to others in similar positions performing at the same level with comparable qualifications?
- **External equity**: How does the employee's salary compare to market?

Recent pay activity: If an employee has recently received some type of award or has been promoted (within 6 months) it may not affect the amount of the increase, however, it may impact another factor (e.g. pay equity).

PERFORMANCE REWARDS

Performance Rewards is the name for our annual compensation program, which is part of our performance management cycle and reflects the Company's pay for performance philosophy. The general concept behind pay for performance is that rewards are linked to company, business unit, and individual performance. Performance Rewards can be granted as merit awards or performance incentive awards. Employees hired before October 1 of the performance year are considered eligible for awards, except project bound employees, who are not eligible for any performance rewards. All rewards are at the sole and absolute discretion of the Company.

Merit Award

Designed to recognize and reward performance and keep salaries in line with the competitive market, merit awards are in the form of base or lump sums and are given on a common review date. Merit awards are for eligible, non-bargaining exempt and non-exempt employees and are typically effective in March. For lump sum payouts, recipients must be employed in good standing on the date of payout (paycheck date). All merit awards are at the sole and absolute discretion of the Company.

Performance Incentive Award

The performance incentive award program is designed to strengthen our commitment to achieving corporate objectives and promoting the concept of shared success. The program enables eligible employees to qualify for rewards based upon company performance, business unit performance, and individual contribution. The performance incentive award is a discretionary lump-sum cash award. Employees paid pursuant to a Commission or Sales Incentive Plan are not eligible for Incentive Awards.

The highlights of the program are as follows:

Primary Objectives

- Reward employees commensurate with company, business, and individual performance
- Motivate top performers and retain key employees
- Improve business results and customer satisfaction
- Increase awareness of company objectives by linking employee goals to the company goals
- Promote teamwork among the company's workforce
- Reinforce collective accountability in contributing to key organizational results

Employee Eligibility and Conditions Exempt employees in good standing must be employed before October 1 of the performance year

- Employees should achieve results that meet or exceed expectations for the performance year
- Participants must be employed in good standing on the date of the payout (paycheck date)
- Awards for employees hired during the performance year should be pro-rated based upon the period of time they were employed



Eligibility to participate does not guarantee receipt of an award. Awards are granted at the discretion of the Company based on company performance, business unit performance, employee performance, and available dollars.

Cash Incentive Target Ranges

Cash incentive target ranges apply to exempt non-bargaining employees only and are aligned with the role-based job structure.

Incentive target ranges increase with the increasing responsibility tied to the hierarchy of the role-based job structure. It is important to note that incentive ranges are **NOT**:

- A minimum or maximum threshold;
- A guarantee of payment; or
- An actual payout.

Actual payout varies based on company, business unit, and individual performance, and is a discretionary program.

EXEMPT ROLE TITLE	CASH INCENTIVE TARGET RANGE
Senior Director	20 – 35%
Senior Manager / Director	15 – 30%
Managing Professional	10 – 20%
Lead Professional	7 – 15%
Senior Professional	5 – 12%
Professional	3 – 10%
Associate Professional	3 – 10%

PERFORMANCE INCREASES

Performance increases may be awarded at any time during the year for recognition of proven achievement of ongoing additional responsibilities assigned to the employee's current job. This type of increase may be up to 3.5% of the employee's base pay and is limited to one increase per calendar year. Performance increases are in the form of base pay.

EQUITY ADJUSTMENT

Equity increases may be awarded during the year to maintain fair and equitable pay internally. **All equity adjustments must be submitted and processed by Human Resources only. Please discuss your equity concerns with Human Resources representative prior to any discussions with an employee.**

PROMOTION

Promotions occur when an employee's performance and responsibilities increase sufficiently to justify advancement to a higher-level position, either within a career path or to a job that is in a higher role.



Promotions are not automatically given at specific intervals and an employee must meet the minimum job requirements of the new position.

The amount of the pay increase is based upon such factors as the employee's current pay in relation to market, internal equity, and the employee's qualifications. Promotional increases are awarded to base pay only.

It is expected that an employee remains in any position at least twelve months prior to being promoted. Questions regarding unique situations should be addressed with your HR representative.

NOTE: If a base increase that exceeds the guideline is required to bring the employee's pay to the job minimum (80% of MRP) or to consider other additional factors, please discuss with your Human Resources representative prior to communicating any salary changes to the employee.

Guidelines for Promotions or Job Changes in the Same Role

Within-role promotion increases, or career development awards may be granted at any time during the year for one of the following reasons:

- Career path progression in the same role
- Internal offer as a result of a competitive posting for a different job in the same role

Promotional increases may be provided for up to 5% of an employee's base pay only if the MRP of the new job is at least 5% higher than the MRP of the employee's existing job, or to bring the employee to the minimum of the new job's MRP range (80% of MRP).

Examples of job changes eligible or ineligible for a corresponding pay change include:

CURRENT JOB ROLE & MRP	NEW JOB ROLE & MRP	CURRENT MRP vs. NEW MRP	ELIGIBLE FOR PAY CHANGE?	REASON
Professional $50,000	Professional $55,000	+10%	Yes	Difference between MRP of current job vs. MRP of new job is greater than 5%
Professional $50,000	Professional $52,000	+4%	No	Difference between MRP of current job vs. MRP of new job is less than 5%
Professional $50,000	Associate Professional $53,000	+6%	No	New job role is lower than current job role

Guidelines for Promotions or Job Changes into a Higher-Level Role

Pay Increases associated with a promotion to a higher-level role may be considered based on the following:



- For employees remaining in the same exemption status (exempt to exempt, or non-exempt to non-exempt), promotional increases can be up to 15% of the employee's base pay or the job minimum (80% MRP)
- For employees moving from non-exempt to exempt, promotional increases can be up to 20% of the employee's base pay or the job minimum (80% MRP)

NOTE: If an employee's salary in the new position is well above the market ratio range and awarding a promotional increase will cause internal equity issues, a smaller base increase or no base increase may be appropriate. Please discuss specific situations with your Human Resources representative prior to communicating any salary changes to the employee.

ALTERNATIVE REWARD

The Alternative Reward program is ONLY to be used as a **non-exempt employee program**. Alternative Rewards are discretionary lump sum cash payments, typically ranging from $250 - $2,000 and are used to recognize and reward significant non-exempt employee achievements that support corporate and / or business unit strategic objectives. **The total amount should not exceed the cumulative value of $2,000 to an employee in a given calendar year.** This program is funded by the business unit and must have the authorization of the nominating supervisor and at least one management level higher.

NOTE: Nuclear employees should reference the Nuclear Division policy regarding Alternative Awards.

RECOGNITION TOOLS & PROGRAMS

Employee recognition can be a one-time award generally from a leader or a formal recognition program including monthly, quarterly, and annual peer-to-peer nominated engagement programs. Employees may be granted non-cash awards not to exceed the cumulative value of $1,000 in a given calendar year.

A non-cash award may include, but is not limited to, thank you notes, service awards, certificates of recognition, gift certificates, gift cards, hotel vouchers, entertainment tickets, etc. All monetary valued recognition awards (e.g. gift certificates, hotel vouchers) are considered taxable and must be reported through payroll. Leaders are required to track year-to-date values of awards granted to their employees and submit details of the awards to payroll to ensure applicable imputation.

In order to maintain fair and consistent award programs, business units are required to contact your designated HR representative prior to establishing or revising a formal recognition program.

OVERVIEW OF COMPENSATION PROGRAMS

Applies to non-bargaining exempt and non-exempt employees. All rewards are based on performance and are at the sole and absolute discretion of the company.

PROGRAM / POLICY	DEFINITION	METHOD	AMOUNT	TIMING & APPROVAL
Performance Rewards Merit Award	Pay program which recognizes performance	Base Pay and / or Lump Sum	Discretionary – allocated based on individual performance, pay compared to market, and other factors	Typically in March of each year
Performance Rewards Incentive Award	Pay recognition program for eligible employees based on achievement of corporate and business unit goals and individual performance	Lump Sum	Discretionary – allocation based on company performance, business unit performance, and individual contribution	Typically in March of each year
Performance Increase	Pay recognition for proven achievement of ongoing additional responsibilities assigned to the employee's current job	Base Pay	Up to 3.5% – limited to one award per calendar year	Any time during the year
Within Role Promotion Increase	Pay recognition for additional job responsibilities assigned with new job (career path or competitive) in the same role	Base Pay	Up to 5% – only if the MRP of the new job is at least 5% greater than the MRP of the employee's existing job or to bring the employee to the minimum of the new job's MRP range (80% of MRP)	Any time during the year (Must be 12 months from prior promotion)
New Role Promotion Increase	Pay recognition for change to new job in a higher role with significant increase in responsibilities	Base Pay	**Up to 15%** or 80% MRP: Non-Exempt Associate Professional Professional Senior Professional Lead Professional Managing Professional Sr Manager / Director Senior Director **Up to 20%** or 80% MRP: Non-Exempt to Exempt	Any time during the year (Must be 12 months from prior promotion)

PROGRAM / POLICY	DEFINITION	METHOD	AMOUNT	TIMING & APPROVAL
Alternative Rewards	Pay recognition program for non-exempt employees based on significant achievement outside normal job responsibilities	Lump Sum	Typically $250 - $2,000 – not to exceed a cumulative value of $2,000 to an employee in a given calendar year	Any time during the year
Equity Adjustment	Pay adjustment to address inequitable peer pay	Base Pay	**Submitted and processed by HR only – see your HR representative for details**	Any time during the year
Recognition Tools & Programs	Non-cash award that may have a monetary value; may be a one-time award in recognition of above and beyond performance or a formal recognition program including monthly, quarterly, and annual peer-to-peer nominated engagement programs.	Thank you notes, gift certificates, gift cards, meal certificates, entertainment tickets, etc.	Non-cash award – not to exceed a cumulative value of $1,000 to an employee in a given calendar year	Any time during the year –

COMPENSATION POLICIES: EXEMPT EMPLOYEES

EXEMPT OVERTIME

Generally speaking, exempt employees are ineligible for overtime pay. Exempt employees are paid a fixed salary and are not subject to the pay provisions set for non-exempt employees by the Fair Labor Standards Act (FLSA). The salaries of exempt employees are specifically related to the fulfillment of their overall job accountabilities. Exempt employees are not paid on and hour-for-hour basis. Rather, the Company has a Pay for Performance philosophy and recognizes outstanding achievements through the Performance Rewards program by offering higher awards to exempt employees that made a difference throughout the year and during extraordinary circumstances.

NOTE: Refer to the FPL Storm Compensation policy or NEER Weather Event policy for exempt overtime eligibility during a qualifying event. Nuclear employees should refer to the Nuclear-specific exempt overtime guidelines.

Exempt Part-Time Overtime

Exempt part-time employees are **not** eligible to receive overtime compensation for working extended hours beyond their normal scheduled work week. Normally, part-time employees are scheduled to work less than an average of 30 hours per week or 1,560 hours per year. Part-time exempt employees shall only be paid at a bi-weekly base rate proportionate to the number of hours normally scheduled. If, on



average, an employee works more than 30 hours per week or significantly more than 1,560 hours per year, consideration should be given as to whether this person should be changed to a full-time status.

At times, a part-time employee may be required to work beyond their normally scheduled hours in a particular work week. When this occurs, compensation for these hours can be paid at straight time pay up to 40 hours inclusive of their normal work schedule but in no cases shall paid hours exceed 40 hours per week. Please contact your HR representative if you have additional questions.

Exempt Full-Time Overtime: Staff

Employees working in a staff function are not eligible to receive overtime compensation for working extended hours beyond their normal scheduled work week. This applies to employees working in a staff business unit or staff functions within an operating business unit. Consideration of the employee's performance requiring extended work hours throughout the year should be considered during the annual Performance Rewards program. In rare, exigent circumstances a staff employee may be deemed eligible by the business unit head for overtime related to a defined extraordinary circumstance supporting an operations event. If the business unit head approves overtime for this situation, the stated employee deductibles and caps are applicable in their entirety. Authorized overtime will be paid at the straight time hourly equivalent of the employee's salary.

Exempt Full-Time Overtime: Operations & Technical Support

Compensation for exempt employee overtime is highly discouraged and is limited to employees in a full-time status working in jobs that are involved in generating or delivering power (or other products or services); installing or repairing power lines; directly interacting with customers or providing technical support to these activities. Employees in these positions are eligible to receive limited compensation for extraordinary circumstances up to a specified bi-weekly cap upon business unit head approval after meeting a **mandatory deductible**. Extraordinary circumstances, if significant enough, that could be considered for overtime approval include generating asset planned or unplanned outages, severe weather-related events, special capital projects and support of 24 hour operations.

Prior to any exempt overtime compensation paid, eligible employees are required to meet a **mandatory, bi-weekly deductible** based on the following roles:

ROLE	BI-WEEKLY DEDUCTIBLE
Senior Manager / Director and above	Not eligible for overtime pay
Lead Professional, Managing Professional	20 hours
Associate Professional, Professional, Senior Professional	10 hours

Pay Cap

After meeting the mandatory bi-weekly deductible for overtime related to extraordinary circumstances, overtime compensation will be capped for eligible operating employees and technical support functions based on the work performed for the approved circumstance as follows:

WORK PERFORMED	MAX BI-WEEKLY CAP
Direct support of power plant outages, severe weather events	54 hours
Direct external customer support, technical support of operating unit	40 hours

Exigent Circumstances

For certain exigent circumstances, the bi-weekly cap or the bi-weekly deductible may be waived with the written consent from the most senior executive of the business unit. These circumstances are primarily limited to unplanned significant outages and severe weather-related events. In these instances, very clear, auditable documentation must be maintained to ensure the business unit leader is able to support and explain the reasons for waiving the cap or the deductible if asked at some point in the future for executive, audit or regulatory requests.

EXEMPT COMPENSATORY TIME OFF

Compensatory time off may be granted to exempt employees when an inordinate amount of time has been worked and not paid. Issuance of compensatory time off is at the discretion of the business unit and should only be utilized under very limited situations. Compensatory time off is a non-transferable, non-monetary recognition tool and cannot be redeemed for cash if the employee terminates, transfers, or does not utilize it within the allotted timeframe. **Implementation of this policy requires review and approval by your designated HR representative and business unit lead team member prior to granting compensatory time off to any employee.** Contact your HR representative for further details to ensure compliance with this policy.

TEMPORARY RELIEVING AND ROTATIONAL ASSIGNMENTS

Exempt employees are not eligible for temporary relieving pay or pay for being on rotational assignments. Rotational assignments occur when an employee moves into a vacant position for a limited period of time and are intended to provide employees with an opportunity to develop a new skill or discipline.

When completing the Take Action request for an exempt employee going on rotational assignment, ensure the following:

- The rotational assignment position selected has a job classification code which **corresponds to the employee's current job role** (see table below)
- No base pay changes are entered when moving the employee to the rotational position

ROLE	JOB #	JOB TITLE
Senior Director	03009341	Rotational Assignment
Senior Manager / Director	03009342	Rotational Assignment
Managing Professional	03009343	Rotational Assignment - FPL
Lead Professional	03009344	Rotational Assignment - FPL
Senior Professional	03009345	Rotational Assignment - FPL
Professional	03009346	Rotational Assignment - FPL
Associate Professional	03009347	Rotational Assignment - FPL



NOTE: The rotational process is not intended to circumvent the job posting process currently in place. Posting guidelines must be followed to permanently award a job to any candidate, including employees that have participated in a successful rotational assignment.

TRAVEL TIME AND EXPENSES

The company pays reasonable expenses and lodging for employees who are assigned to temporary work locations and/or are required to be away overnight. A temporary work location is defined as any work location other than the employee's assigned work location, irrespective of the duration of the temporary assignment.

The Travel Time policy for exempt employees is designed to grant appropriate salary relief in those business units where an inordinate amount of overtime travel is a requirement of the job or creates potential salary inequities. It is not the intent of this policy to pay exempt employees for travel time that is within the scope of their normal position requirements (e.g. out-of-town business-related travel, occasional travel within service territory). If concerns arise related to travel expenses creating a burden, employees should speak to their leaders to discuss alternative options.

In certain circumstances, travel time may be at the company's expense when exempt employees are required by the company to work temporarily at locations other than their regular work locations. The difference between the times normally spent traveling from the employee's residence to and from the regular work location and the time spent traveling from the employee's residence to and from the temporary work location is compensable under the exempt overtime policy if the latter distance is greater.

After considering the nature and duration of the assignment, if leadership determines that an employee is eligible for travel time pay, a leader has the following options:

- Employee travels on their own time and is allowed to submit all or part of the additional travel time as overtime, provided that travel plus work time exceeds the normal work schedule
- Employee is allowed to travel on Company time but receives no overtime pay

NOTE: Exempt employees who are participating in or instructing company sponsored courses are not eligible for travel time compensation. Any special situation that appears to place an undue hardship on an employee should be discussed with your HR representative prior to any authorization outside of the stated policy.

Mileage

Refer to policies NEE-ACG-084 AND BEE-TRA-1970 for mileage reimbursement, tracking, and other related information.

Short- and Long-Term Assignment

Application of the Short- and Long-Term Assignment policy should be discussed with your HR representative.

COMPENSATION POLICIES: NON-EXEMPT EMPLOYEES

NON-EXEMPT OVERTIME

Federal law requires that all non-exempt employees be paid an overtime rate of one and one-half times the employee's regular rate of pay for all hours worked in excess of 40 per work week. Hours paid for time not worked (e.g. vacation, sick, paid leave of any kind) do not count toward the 40 hour criteria. State overtime laws vary. Questions should be directed to your HR representative.

Non-Exempt Full-Time Overtime

The company defines overtime as hours worked in excess of an employee's normal work schedule, provided that the normal schedule is at least eight (8) hours per day. Overtime hours will be paid at time and one-half of the employee's regular hourly rate of pay. For all hours worked in excess of 16 per day, the employee will be paid double the regular rate of pay.

Examples of non-exempt overtime:

- Working beyond normally scheduled hours, provided the normal schedule is at least eight (8) hours per day
- Working through lunch periods provided the entire shift is worked
- Conducting a presentation at meetings or attending a training session outside normal working hours when attendance is at the company's request

Employees are required to receive their supervisor's approval prior to working outside of their normal work schedules.

Contact your HR representative to determine the appropriateness in establishing a variable work schedule for any employee to ensure consistency with company policies, time collection, and compliance with federal, state, and local laws.

NOTE: The Company's typical workweek is defined as beginning 12:00 AM midnight each Saturday and ending 11:59 PM the following Friday, with the typical work schedule being 8 hours per day, Monday through Friday. Other workweeks for specific locations and employees may apply when a variable schedule is being used.

Non-Exempt Part-Time Overtime

Non-exempt part-time employees will only be paid overtime after they have been paid forty (40) hours at the straight-time rate, with the exception of the two instances outlined below. Hours worked by non-exempt part-time employees that were paid at the time and one-half rate as a result of working extended hours or on a holiday do not count toward the total hours worked in a workweek for the purposes of determining the number of overtime hours worked.

1. Part-time employees will be paid overtime for all "extended" hours worked provided the normal working hours are equal to or greater than 8 hours
   - Prearranged or call out hours worked on scheduled days off are at the straight time rate except for "extended hours" as defined above
2. Part-time employees will be paid overtime for working on either an actual holiday or on a company observed holiday, but not both



- If an employee were to work on both an actual holiday and an observed holiday, due consideration must be given as to which of those would be considered the holiday, especially if the hours worked were different on the two days
- If an employee were prearranged to work one of the two days then that day would be considered the holiday
- If an employee were scheduled to work neither or both of the days, then the actual holiday would be treated as the holiday

MEETINGS, LECTURES, AND TRAINING PROGRAMS

Time spent by non-exempt employees attending company sponsored social functions, meetings, lectures, and training programs is counted as working time and therefore counted toward total hours worked in a workweek for purposes of determining number of overtime hours worked when any of the conditions below exist:

- Attendance is during an employee's regular working hours
- The employee's attendance is mandatory (attendance is considered mandatory if a condition of continued employment requires attendance at the training, meeting or lecture)
- The employee performs any other productive work during such attendance
- The meeting is directly related to the employee's work
    - A meeting is considered directly related to an employee's work when attendance may reasonably be considered part of the position or it helps the employee perform the position more effectively

Meetings held outside of normal working hours for the purpose of teaching employees fire prevention or safety techniques as part of the company's general safety program in connection with hazards of work are considered "hours worked" for purposes of computing overtime.

NON-SCHEDULED WORKDAY (CALL OUT)

When non-exempt full-time employees are called into work on a day that they are not scheduled to work, the company will pay time and one-half for all hours worked plus travel time to and from the work location. To provide the employee with a minimal amount of compensation for working a non-scheduled workday, the employee should receive a **minimum of 3 hours** paid overtime including travel time, even if actual hours worked plus travel time are less than 3 hours. Regular overtime guidelines, however, still apply for overtime meals. Employees who work from home are not eligible to receive Callout pay or overtime meals.

EXAMPLE: An employee's normal schedule is Monday – Friday, 8:00AM – 5:00PM. They live 15 minutes from the office. If the employee works three hours on Saturday (7:00AM – 10:00AM), then 3.5 hours of overtime should be paid – three hours of working time and 30 minutes of travel time.

If the overtime assignment is pre-arranged *at the normal work location*, travel time and mileage are **not** paid. If employees are called to another work location, they may also receive mileage reimbursement.

Non-exempt employees should report their Call Out pay on their timesheets separately from overtime.

ON CALL PAY

To cover operational needs, some business units require non-exempt employees to be on-call outside of normal working hours, and to carry a company approved cell phone. The cell phone is to be used to contact the designated employee(s) during peak shifts to ensure 24/7 coverage during non-working hours. Employees who are on call must be always accessible and be able to report to work in one hour's time. In addition, employees who are on call must adhere to all Company policies, including those related to substance abuse and fitness for duty. Any variance from such policies may result in disciplinary action, up to and including termination.

Employees will be paid 1 hour of regular pay for each 24-hour period that they are on call. This compensation will contribute to the FLSA Overtime wage calculation but will not contribute to pension or 401(K). To be compensated, it is the employee's responsibility to input the applicable time code (STBY) on their timesheet for the day that they were on-call. Inaccurate recording of time worked or failure to follow this policy can result in disciplinary action up to and including termination. It is the management's responsibility to check payroll reports to ensure employees are accurately reporting on-call time and being compensated for that time.

Business Units may have additional policies related to Call Out and On Call scheduling and administration that may need to be referenced.

NOTE: During an actual emergency/storm the 24-hour rule will not apply. Schedules/shifts may be changed daily.

HOURS OF CONTINUOUS WORK

For continuous hours worked in excess of a non-exempt full-time employee's normal working hours, the company pays time and one-half for all consecutive overtime hours worked. Once the continuous hours worked exceed 16 hours, the company pays double the straight-time rate for additional hours worked. Any break of less than 2 hours in duration shall be considered as time worked for the purpose of determining consecutive hours.

After working 14 consecutive hours, an employee who is required to return to work with less than 8 hours of rest will consider all additional hours worked as consecutive hours until receiving 8 hours of rest.

WORKING TWO OR MORE REST DAYS

When a non-exempt full-time employee is required to work on any two (2) consecutive rest days in one week, all hours worked on the second rest day and any rest day worked thereafter shall be paid at double the straight-time hourly rate, until such time that the employee has observed a rest day off or transitions into a new workweek. The Company's typical workweek is defined as beginning 12:00 AM midnight each Saturday and ending 11:59 PM the following Friday.

Example:

EMPLOYEE	NORMAL WORK WEEK	WEEK	Sat	Sun	Mon	Tue	Wed	Thu	Fri
Alex	Mon – Fri 8 hours / day	1	1.5x	2.0x					
		2	1.5x						
Jamie	Tue – Fri 10 hours / day	1	1.5x		1.5x				
		2	1.5x	2.0x	2.0x				

EMPLOYEE	NORMAL WORK WEEK	WEEK	Sat	Sun	Mon	Tue	Wed	Thu	Fri
Mel	Mon, Tue, Thu, Fri 10 hours / day	1		1.5x			2.0x		
		2	1.5x	2.0x			2.0x		

NOTE: For variable or shift employees, a "day" may be defined as a 24-hour period rather than a calendar day.

SCHEDULE VARIATIONS

Federal law generally prohibits companies from granting compensatory time off to non-exempt employees; however, occasional schedule variations **within the same workweek** are permissible if agreed to **in advance** between the employee and their supervisor and there is no adverse impact to the company.

- Any hours worked beyond an employee's normal daily work schedule to make up for time taken off at the employee's request during the same workweek will not be paid at the overtime rate; the employee will receive time off at a straight-time rate.
- If an employee works beyond their normal daily work schedule at the request of the supervisor (and provided that the employee's normal daily work schedule is at least 8 hours per day), the employee can elect to take time off during that same workweek in lieu of overtime pay for the additional hours worked. In such cases, the employee will be paid a straight-time rate for the extra hours worked and will receive time off at an overtime rate for each extra hour worked (1.5 hours of time off for each overtime hour worked).

Time off in either of these situations must be pre-approved and documented by the supervisor and must be taken during the same 40-hour workweek that the extra hours were worked beyond the employee's normal daily work schedule. If an employee works more than 40 hours during a workweek, regardless of any agreement between the supervisor and employee for a schedule variation, the employee must be paid one and one-half times the employee's regular rate of pay for all hours worked in excess of 40.

Example 1:

Alex has a doctor's appointment at 3:00 PM on Wednesday and Alex's supervisor agrees they can leave 2 hours early. The supervisor and Alex arrange to have Alex stay one additional hour on Tuesday and Thursday to make up the time. The hours should be reported and coded on the time sheet as follows:

TIMECODE	MON	TUE	WED	THU	FRI	TOTAL
Regular Hours (01)	8	9	6	9	8	40

Example 2:

Alex's supervisor has asked them to work 2 hours extra on Tuesday to handle after hours phone calls. Alex agrees to work the overtime but requests to take time off rather than have overtime pay. Alex would receive the equivalent of 1.5 hours off for each hour worked beyond their regular shift (2 hours overtime multiplied by 1.5 = 3 regular hours). The extra hour is to be coded as Absences Other - Paid



(09). In this example, the hours off are observed on Friday. The hours should be reported and coded on the time sheet as follows:

TIMECODE	MON	TUE	WED	THU	FRI	TOTAL
Regular Hours (01)	8	10	8	8	5	39
Absences Other - Paid (09)					1	1

No overtime meal will be paid because there is no reported overtime.

All hours must be positively reported for the week the employee is on the variable schedule.

NOTE: An employee cannot switch from a fixed to a variable work schedule in the middle of a week to obtain time off.

SHIFT DIFFERENTIALS

If fifty percent (50%) or more of a non-exempt employee's normal straight-time working hours falls between the hours of:

- 4:00 PM and 12:00 midnight – employee receives a shift differential of $0.80 per hour
- 12:00 midnight and 8:00 AM – employee receives a shift differential of $0.95 per hour

Example 1:

Employee works 2:00 PM – 10:00 PM; they will receive a shift differential of $0.80 per hour.

Example 2:

Employee works 3:00 AM – 11:00 AM; they will receive a shift differential of $0.95 per hour.

For part-time employees working less than eight-hour days, a minimum of four (4) hours must be worked during the hours noted above for the shift differential to apply.

Shift Change Overtime

A non-exempt employee is considered to have changed shifts when the start time or stop time has been changed by a minimum of three (3) hours (start time + or - 3 hours minimum OR stop time + or - 3 hours minimum). When an employee's shift is changed (per above) with less than 24 hours of notice, overtime will be paid at one and one-half times the hourly rate for all hours worked until 24 hours has passed from the time of notification.

NOTE: During an actual emergency/storm the 24-hour rule will not apply. Schedules/shifts may be changed daily.

TRAVEL TIME AND EXPENSES

The company pays reasonable expenses and lodging for non-exempt employees who are assigned to temporary work locations and/or are required to be away overnight. A temporary work location is defined as any work location other than the employee's assigned work location, irrespective of the duration of the temporary assignment.

Travel time will always be paid if an employee is required to return to work on a day when the workday has already been completed and the employee has left the work site.

Time spent traveling to temporary work locations during regularly scheduled work hours including rest days is considered time worked. Hours worked over 40 in a week will be paid at one and one-half the employee's hourly rate.

TEMPORARY RELIEVING AND ROTATIONAL ASSIGNMENTS

TEMPORARY RELIEVING

Temporary relieving occurs when an employee fills in for another incumbent for a limited period of time. An employee may also relieve into a vacant position; however, vacant positions should be filled as quickly as possible with a permanent incumbent.

Non-exempt employees are not eligible for temporary relieving pay while they are in training. Employees are in training when they are working under the guidance of another employee and while learning the duties of a higher-level job in the career path and/or role. When employees can perform the duties of the higher-level positions without guidance, then they are eligible for temporary relieving pay.

ROTATIONAL ASSIGNMENT

Rotational assignments occur when an employee moves into a vacant position for a limited period of time and are intended to provide employees with an opportunity to develop a new skill or discipline.

Employees will remain in a non-exempt job classification for the duration of the rotational assignment. When submitting the Take Action request for a non-exempt employee going on rotational assignment, select the non-exempt job code 03011453 Rotational Assignment - FPL (NE) and modify the position title to reflect the functional title of the responsibility being performed (e.g. Associate Business Analyst). DO NOT enter a base increase for an employee on rotational assignment.

NOTE: The rotation process is not intended to circumvent the job posting process currently in place. Posting guidelines must be followed to permanently award a job to any candidate, including employees that have participated in a successful rotational assignment.

SUPPLEMENTAL PAY RATES

Non-exempt employees who are temporary relieving for another position or accept a rotational assignment are eligible for supplemental pay in addition to overtime pay for the duration of the assignment.

Non-Exempt to Non-Exempt: when a non-exempt employee relieves or rotates into a higher-level non-exempt position, the relieving employee receives 5% above the employee's current hourly rate. **Use the appropriate temporary relieving code on the time sheet;** the payroll system will automatically calculate the 5% amount.

Non-Exempt to Exempt: when a non-exempt employee temporarily relieves or rotates into an exempt-level position, the relieving employee receives 8% above the employee's current hourly rate. **Use the appropriate temporary relieving code on the time sheet;** the payroll system will automatically calculate the 8% temporary relieving amount.

OTHER COMPENSATION POLICIES

VARIABLE WORK SCHEDULES

This policy applies to non-exempt employees. Variable work schedules and/or variable work programs for exempt employees require approval from your business unit head and HR representative. Contact your HR representative for more details.

At times there may be a business advantage related to scheduling employees to work variable schedules, something other than the fixed 5-day workweek, 8 hours per day. If an employee works a variable schedule, all hours worked must be reported on the timesheet. **Hours not reported will not be paid until reported.**

When the company benefits from a variable work schedule and with organizational unit head approval in such instances, schedules may vary provided that all of the following apply:

- The employee is given at least 24 hours' notice
- The change is kept in effect for a minimum of one pay period

Example 1: It is necessary to cover extended hours several days a week.

WEEK	MON	TUE	WED	THU	FRI	TOTAL HOURS
1	10	10	0	10	10	40
2	10	10	0	10	10	40

Example 2: An area has a very heavy workload every other Monday that normally requires a significant amount of overtime to complete.

WEEK	MON	TUE	WED	THU	FRI	TOTAL HOURS
1	10	6	8	8	8	40
2	8	8	8	8	8	40

Implications of Variable Work Schedules

When an employee's work hours per day and/or work days per week change, it is important to communicate the impact of that change on various compensation and benefit programs.

- **Death in family and jury duty** absences are reported on a daily basis, regardless of the number of hours scheduled that day. (Employee will be paid for all regularly scheduled hours, even if regular hours exceed 8 hours per day.)
- **Employee illness, serious illness in family, and vacation** are charged and recorded on an hourly basis for non-exempt employees. For exempt employees, these hours should be reported in full days.

- In the case of **holidays**, employees have three options to account for 40 hours in the week:
  1. 8 hours of holiday pay and the difference between the scheduled hours and 8 hours reported as employee request time not paid.
  2. 8 hours of holiday pay and the remaining hours reported as vacation.
  3. 8 hours of holiday pay and the difference between employee's normal schedule and 8 hours can be worked either on the holiday or another day that week that is arranged with the supervisor. In this case, the hours will be paid at the straight-time hourly rate.
- If the employee is scheduled for a **training class**, the variable schedule should revert to five 8-hour days for that workweek.

Implementing a variable work schedule may require changing the definition of the workweek (start and end day). Please contact your HR representative for advice.

HOLIDAYS WORKED

Employees who are required to work on a fixed company observed holiday will be compensated as described below (does not apply to floating holidays).

FULL-TIME EMPLOYEES

Full-time employees may receive either:

- 8 hours of holiday pay in the current pay period
  - Code 8 hours of Holiday-Company (02)
  - Code hours worked using applicable OT rates shown below
- 8 hours of vacation in the following year
  - Code 8 hours of Holiday Worked-Not Paid (42)
  - Code hours worked using applicable OT rates shown below

NOTE: Full-time employees must work a minimum of 8 hours to be eligible for the vacation date in lieu of holiday pay option.

EMPLOYEE TYPE	HOLIDAY OVERTIME RATE	HOLIDAY PAY OPTIONS
Non-Exempt	First 8 hours at 1.5x OT (A21) Hours over 8 at 2.0x OT (B22)	8 hours of holiday pay at 1.0x OR future year vacation day
Exempt	All hours worked at 1.0x OT (C20)	8 hours of holiday pay at 1.0x OR future year vacation day

PART-TIME EMPLOYEES

Part-time employees may receive overtime for all hours worked on a holiday.

EMPLOYEE TYPE	HOLIDAY OVERTIME RATE	HOLIDAY PAY OPTIONS
Non-Exempt	All hours worked at 1.5x OT (A21)	None
Exempt	All hours worked at 1.0x OT (C20)	None



ALTERNATIVE WORK ARRANGEMENTS

The Alternative Work concept is a work agreement between an employee and their leader that allows the employee to perform their assigned duties at an alternative site during some or all their scheduled work hours. Simply put, it is working productively from a location other than your normal company work location, including working from home or from another approved location.

It is a voluntary work arrangement that is designed, where feasible, to increase employee satisfaction and quality of work life. This may not be applicable in all circumstances. It is not an entitlement; it is not a company-wide benefit; and it in no way changes the terms and conditions of employment with the company.

Alternative work arrangements can take on a variety of characteristics. There are also unique considerations when determining eligible jobs and employees, including job types, geographic issues, the needs of the business unit, etc.

Position Sharing

Position sharing involves two part-time employees sharing one full-time position, each working pre-determined hours, normally not to exceed a combined total of 40 hours per week. Both employees are responsible for arranging with their leader their own work schedules including filling in for each other's non-workdays whenever possible. Employees may choose to work portions of days, or alternating days; however, their combined working hours should not exceed approved employee head count, measured in full-time equivalents (FTEs).

Position sharing arrangements should be discussed with the HR representative to determine position requirements and rates of pay. Final approval lies with the business unit leader and is based upon business need.

Employees sharing a position will be paid at the established hourly rate for the position. Employees sharing positions are part-time employees, therefore all part-time compensation policies (e.g., overtime) will apply to those employees.

OVERTIME MEALS

This policy is to provide overtime meals or reimbursement to non-exempt employees who are working overtime at or near a company facility where meals are not available or provided. Non-exempt employees are either provided with meals or reimbursed when they miss meals while working in excess of their normal work schedules. **This policy is not intended to supplement employees' salaries through earned meals.**

NOTE: Employees working from home or on other alternative work arrangements are not eligible for overtime meals or reimbursement.

With management approval of overtime, non-exempt employees who have worked a minimum of **three continuous** overtime hours more than their normal work hours (minimum of 8 hours per day) may receive overtime meals. Overtime hours worked before and after a regular shift cannot be added together to meet the three-hour minimum. This applies to both call-out and prearranged overtime. If employees continue working, additional overtime meals will be earned **at five-hour intervals** thereafter. The five-hour interval only applies after the initial three consecutive hours and if it is outside employees' normal work schedules. This minimum time requirement for eligibility is inclusive of rest days and holidays.

Employee	Hours worked in regular schedule	Additional hours worked	Total hours worked	Total OT meals earned
Alex	8	2	10	0
Jamie	8 (8 AM – 5 PM)	3 (5 PM – 8 PM)	11 (8 AM – 8 PM)	1
Mel	8	8	16	2

REPORTING OF OVERTIME MEALS

Non-exempt employees should report their overtime meals on their timesheet.

MILEAGE

If an employee travels on a work or rest day from home to a temporary work location for work, a training course or a meeting, mileage reimbursed equals the total miles traveled minus the normal commuting miles (number of miles from home to the regular work location).

If an employee travels from the regular location to another work location, mileage is paid from the regular work location to the temporary work location (regardless of the normal commuting miles).

Mileage is also paid from the hotel/motel residence to the temporary work location and back, if assigned out of town.

Employees, whose positions require them to travel to and from multiple appointments (customers) on a daily basis, will accumulate mileage after the first appointment.

Note: An employee is not eligible to receive reimbursement for mileage driven in a rental car.

Refer to policies NEE-ACG-084 and NEE-TRA-1970 for mileage reimbursement, tracking and other related information.

STORM COMPENSATION

Refer to the FPL Storm Compensation Policy for any questions regarding the compensation policy for declared storm events related to a tropical storm or hurricane. The FPL Storm Compensation Policy will provide the appropriate salary administration policies to management. In an actual storm event, pay policies will be reviewed and communicated by Human Resources once storm activities commence.

Florida Power & Light Company
Docket No. 20250011-EI
OPC's First Request for Production
Request No. 43

QUESTION:
Plant. Please provide all documents identified in response to OPC's First Set of Interrogatories, No. 48.

RESPONSE:
Please see the confidential and non-confidential responsive documents provided.

Certain documents responsive to OPC's First Request for Production, No. 43 are designated as Highly Sensitive as that term is used in the Confidentiality Agreements in use in this proceeding. The Highly Sensitive responsive documents will be made available for inspection at the offices of Shutts & Bowen LLP, located at 215 South Monroe Street, Suite 804, Tallahassee, Florida 32301, provided the reviewing party has executed the Confidentiality Agreement and remains in compliance with the requirements of the Confidentiality Agreement associated with the review of Highly Sensitive Information.

Additionally, please see the workpapers of FPL witness Oliver provided in FPL's response to OPC's First Request for Production of Documents, No. 15 and FPL's EV Annual Report provided at the following link:

https://www.floridapsc.com/pscfiles/library/filings/2025/00576-2025/00576-2025.pdf

Please also see FPL's Petition for approval of solar base rate adjustment effective January 31, 2025 at the following link:

https://www.floridapsc.com/pscfiles/library/filings/2024/01600-2024/01600-2024.pdf

Proposed Milton Service Center and Logistics Complex

Power Delivery, Emergency Preparedness, Integrated Supply Chain, and Corporate Real Estate

December 15, 2022



FPL 031621
20250011-EI

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FPL 031622
20250011-EI

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FPL 031623
20250011-EI

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Executive Summary

- Construct hardened service center and logistics facility at Milton Vehicle Maintenance (MVMC) property to replace General Warehouse (GW) and existing Milton Line Service Facility (slide 5)
  - Provides centralized 40,000 sf warehouse and 5 acres material storage to support Power Delivery's aggressive hardening plan and ISC's storm material prebuy strategies
- CPVRR increase of $18.5MM is partially offset by gains from property sales, license of General Warehouse, lower maintenance and forgoing capital expenditure at existing sites (slide 14-15)
- Lower millage rate at MVMC property offers significant tax savings (slide 16)
- Recommend commencing project in 2023 without tax abatement given negative publicity on rates

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Construct new logistics complex and hardened service center at Milton property to replace general warehouse and existing line service facility

Project Overview

- **Construct two new buildings on Milton Vehicle Maintenance Center (VMC) property**
  - 40k SF CAT-5 logistics warehouse with 5-acre laydown yard and ~10 acres for micro and storm processing site
  - Single-story service center with support structures and features for storm staging
- **Sell/lease general warehouse located in downtown Pensacola and Milton line service facility in Milton**
- **Updated budget of $29.5MM to include increase of $3.2MM (12%) due to recent inflation costs**





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FPL 031625
20250011-EI

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20250011-EI

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Search of Escambia and Santa Rosa County identified only 1 property available to purchase or lease to support growth

Other Warehouse Options in Region (Lease/Rent)

Port of Pensacola Warehouse - Pensacola, FL



- **Best option available was the warehouse at the Port of Pensacola**
  - Facility was used during Hurricane Michael restoration by Gulf Power
  - Warehouse is ancient, in poor condition, and right on Pensacola Bay which presents an even worse storm/flood risk than the current General Warehouse
  - Strict entrance requirements by port pose complex challenges for receiving incoming freight from vendors and Over the Road company drivers

Property not an acceptable option due to location and accessibility challenges

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FPL 031627
20250011-EI

Docket No. 20250011-EI
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ISC not positioned to support the inventory growth for Power Delivery Northwest region hardening plans at the current General Warehouse (GW) location

ISC Operational Requirements

- **Inventory balance at the GW has increased by 173% since acquisition; expect annual increase of 10 -12%[1] of material value through hardening lifespan**
  - Acquisition inventory balance ~$19M and current inventory balance ~$51M
  - Annual increase inline with growth experienced at PDC during hardening rollout from 2011 to present
- **Laydown space has increased by 65% since acquisition; hardening inventory will require minimum 5 acres of laydown space**
  - Acquisition outside laydown space ~1.7 and current laydown is ~2.8 acres that required using employee parking spaces, Line Equipment Service Center (LESC) property and pavement outside of fence
- **Projected storage needs exceed GW 30k SF capacity**
  - Hardening plus existing operations require minimum 40k SF warehouse
  - GW located in congested area of downtown Pensacola with no room for growth or expansion
  - GW inefficient for ISC operations due to low ceilings, close column spacing, and multiple floor elevation changes (slide 19)





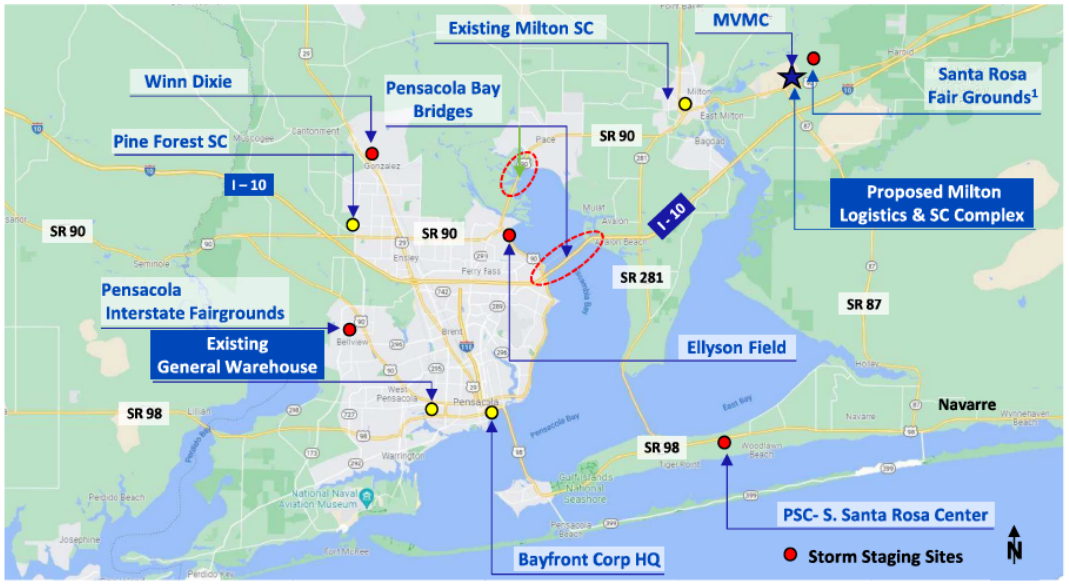
Milton property meets inventory requirements and allows for future growth

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MVMC property provides ideal logistical location for transportation across NW region and minimizes road closures during major weather events

Site Location



1) Santa Rosa Fair Grounds (aka Santa Rosa Agri-Plex) is just east of the MVMC site
2) Site located 30 miles | 42 minutes northeast of GW in downtown Pensacola and is less than 2 miles from I-10

Location avoids Pensacola Bay bridge closures and detours from material supply plan in northwest territory

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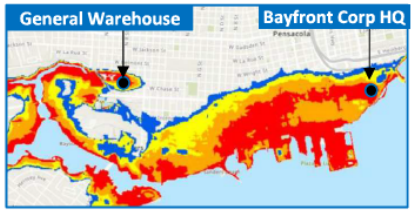
FPL 031629
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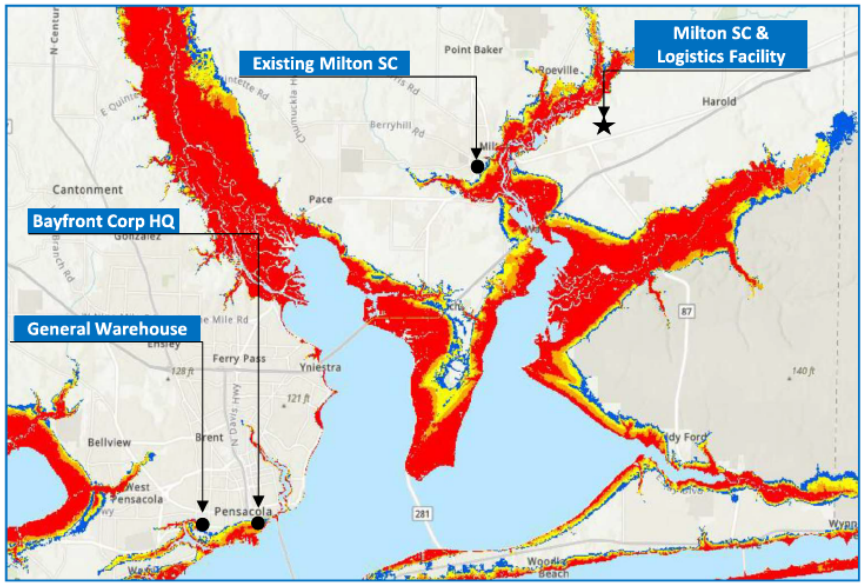
New Milton facility provides numerous EP benefits to region and substantially increases FPL's storm restoration capabilities in northwest Florida (NWFL)

Emergency Preparedness Need

- Establishes a hardened CAT 5 service center in the western district of the northwest territory
- Establishes hardened warehouse outside storm surge risk boundary
- Resolves logistics challenge with Pensacola Bay bridge closures and places storm material at intersection of several major highways (Hwy 90, Hwy 87, & I-10), allowing goods to flow regardless of storm impact location (slide 8)
- Establishes EP processing site in NWFL to manage processing and staging of resources into the state



National Hurricane Center Storm Surge Risk Map
Downtown Pensacola, FL



Storm landfall in or around Pensacola could devastate General Warehouse, which would severely impact restoration and operational capabilities immediately and for several years after event

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FPL 031630
20250011-EI

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New distribution campus at MVMC would provide a more functional, safer, and efficient service center

Power Delivery Operational Gains

- **Provides all-in-one Power Delivery campus with both Fleet Services and ISC better positioned to support growth in the region**
- **Improves and increases traffic routes into and out of site for line crews, contractors and vendors**
  - Traffic flow at the current service center is limited by one gate leading out to Dogwood Dr.



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20250011-EI

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Updated budget of $29.5MM[1] extends over 4 years beginning in 2023 with a phased occupancy prioritizing new ISC logistics warehouse and laydown space

2023 – 2026 Cash Flow ($MM)

Forecast	2023	2024	2025	2026	TOTAL
Capital	.39	1.44	10.97[2]	16.07	28.87
O&M[3]			.02	.65	.67
Total	**.39**	**1.44**	**10.99**	**16.72**	**29.54**

1) Budget increase of $3.2MM (12%) due to inflation
2) Pending pace of government approvals and permitting, some projected capital costs for 2025 could be pulled into 2024
3) O&M costs address IT maintenance costs and circuit operating costs for balance of year; one time material relocation costs of ~$424k from Pensacola to MLSC property

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FPL 031633
20250011-EI

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Unfavorable CPVRR does not account for operational efficiencies and storm capabilities created from building new Milton logistics warehouse and svc center

Financial Impact[1] – License General Warehouse (GW) AS IS

$ Millions	CPVRR	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033+
New Constructions Costs												
New Milton Facility Capital	34.8	0.0	0.1	0.7	2.1	3.9	3.8	3.7	3.6	3.6	3.5	93.8
New Milton Facility Upfront O&M	0.6	-	-	0.0	0.7	-	-	-	-	-	-	-
General Warehouse Site Prep Capital	-	-	-	-	-	-	-	-	-	-	-	-
General Warehouse Site Prep Upfront O&M	-	-	-	-	-	-	-	-	-	-	-	-
New Laydown Yard Capital	-	-	-	-	-	-	-	-	-	-	-	-
Total New Construction Costs	**35.3**	**0.0**	**0.1**	**0.8**	**2.7**	**3.9**	**3.8**	**3.7**	**3.6**	**3.6**	**3.5**	**93.8**
Ongoing Costs / (Savings)												
O&M Expenses	0.4	-	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Property Tax Savings - Inventory	(5.6)	-	-	-	-	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(30.1)
O&M Savings	(1.8)	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(13.0)
Capital Savings - Paving, Generator	(2.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(4.8)
Property Tax Savings - Sale of Milton SC	(0.2)	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.9)
Total Ongoing Costs Savings	**(9.6)**	**(0.2)**	**(0.2)**	**(0.2)**	**(0.2)**	**(0.7)**	**(0.7)**	**(0.7)**	**(0.8)**	**(0.8)**	**(0.8)**	**(44.7)**
Sale / Lease of Gulf General Warehouse												
Building	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of (Gain) / Loss on Sale	-	-	-	-	-	-	-	-	-	-	-	-
Licensing Revenue	(6.5)	-	-	-	-	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(41.9)
Total Warehouse Sale	**(6.5)**	**-**	**-**	**-**	**-**	**(0.4)**	**(0.4)**	**(0.4)**	**(0.4)**	**(0.4)**	**(0.5)**	**(41.9)**
Sale of Existing Milton SC												
Building	(1.0)	-	-	-	-	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.8)
Land	(0.0)	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Amortization of (Gain) / Loss on Sale	0.2	-	-	-	-	0.3	-	-	-	-	-	-
Total Milton SC Sale	**(0.8)**	**-**	**-**	**-**	**-**	**0.1**	**(0.1)**	**(0.1)**	**(0.1)**	**(0.1)**	**(0.1)**	**(1.8)**
Incremental RevReq (fav) / unfav	**18.5**	**(0.2)**	**(0.1)**	**0.6**	**2.5**	**2.9**	**2.6**	**2.5**	**2.3**	**2.2**	**2.1**	**5.3**

CPVRR increase is partially offset by sale of existing assets, license of GW AS IS, lower maintenance, and forgoing capital at existing sites

1) Analysis assumes capital investment to build Milton logistics and service center, license General Warehouse AS IS; sell existing Milton line service property, and no tax abatement

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Alternate option to sell GW and Milton line service properties AS IS yields an even more unfavorable CPVRR due to lost income from licensing GW

Financial Impact[1] – Sell General Warehouse & Line Service

$ Millions	CPVRR	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033+
New Constructions Costs												
New Milton Facility Capital	34.8	0.0	0.1	0.7	2.1	3.9	3.8	3.7	3.6	3.6	3.5	93.8
New Milton Facility Upfront O&M	0.6	-	-	0.0	0.7	-	-	-	-	-	-	-
General Warehouse Site Prep Capital	-	-	-	-	-	-	-	-	-	-	-	-
General Warehouse Site Prep Upfront O&M	-	-	-	-	-	-	-	-	-	-	-	-
New Laydown Yard Capital	-	-	-	-	-	-	-	-	-	-	-	-
Total New Construction Costs	**35.3**	**0.0**	**0.1**	**0.8**	**2.7**	**3.9**	**3.8**	**3.7**	**3.6**	**3.6**	**3.5**	**93.8**
Ongoing Costs / (Savings)												
O&M Expenses	0.4	-	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	4.1
Property Tax Savings - Inventory	(5.6)	-	-	-	-	(0.4)	(0.4)	(0.4)	(0.5)	(0.5)	(0.5)	(30.1)
O&M Savings	(1.8)	-	-	-	-	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(13.0)
Capital Savings - Paving, Generator	(2.4)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(4.8)
Property Tax Savings - Sale of Milton SC	(0.2)	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.9)
Total Ongoing Costs Savings	**(9.6)**	**(0.2)**	**(0.2)**	**(0.2)**	**(0.2)**	**(0.7)**	**(0.7)**	**(0.7)**	**(0.8)**	**(0.8)**	**(0.8)**	**(44.7)**
Sale / Lease of Gulf General Warehouse												
Building	(1.6)	-	-	-	-	(0.3)	(0.3)	(0.2)	(0.2)	(0.2)	(0.2)	(3.2)
Land	(0.0)	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Amortization of (Gain) / Loss on Sale	(1.6)	-	-	-	-	(0.6)	(0.5)	(0.5)	(0.4)	(0.4)	(0.0)	(0.0)
Licensing Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Warehouse Sale	**(3.2)**	**-**	**-**	**-**	**-**	**(0.8)**	**(0.7)**	**(0.7)**	**(0.6)**	**(0.6)**	**(0.2)**	**(3.3)**
Sale of Existing Milton SC												
Building	(1.0)	-	-	-	-	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(1.8)
Land	(0.0)	-	-	-	-	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Amortization of (Gain) / Loss on Sale	0.2	-	-	-	-	0.3	-	-	-	-	-	-
Total Milton SC Sale	**(0.8)**	**-**	**-**	**-**	**-**	**0.1**	**(0.1)**	**(0.1)**	**(0.1)**	**(0.1)**	**(0.1)**	**(1.8)**
Incremental RevReq (fav) / unfav	**21.8**	**(0.2)**	**(0.1)**	**0.6**	**2.5**	**2.5**	**2.2**	**2.2**	**2.2**	**2.1**	**2.4**	**44.0**

CPVRR increase is partially offset by sale and licensing of existing assets, lower maintenance, and forgoing capital at existing sites

1) Analysis assumes capital investment to build Milton logistics and service center, sell both General Warehouse Milton line service facility AS IS, and no tax abatement

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Lower millage rate in Santa Rosa County compared to Pensacola will offer significant tax savings without incentive

Personal Property Tax Savings ($MM)

YEAR	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	GRAND TOTAL
MATERIAL EST VALUE	$65	$70	$76	$82	$89	$96	$103	$103	$103	$103	$103	$103	$103	$103	$103	$1,405
ESCAMBIA COUNTY																
Tax Rate - City of Pensacola[1]	1.75%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.77%	1.77%	1.77%	1.77%	1.77%	1.78%	1.78%	1.78%	
Total Est Property Tax	$1.14	$1.23	$1.34	$1.44	$1.57	$1.69	$1.82	$1.82	$1.82	$1.82	$1.82	$1.83	$1.83	$1.83	$1.83	$24.83
SANTA ROSA COUNTY																
Tax Rate - Unincorporated[1,3]	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.22%	1.22%	1.22%	1.22%	1.22%	1.22%	1.22%	1.22%	1.23%	
Total Est Property Tax	$.79	$.85	$.92	$.99	$1.08	$1.17	$1.25	$1.25	$1.26	$1.26	$1.26	$1.26	$1.26	$1.26	$1.26	$17.11
PROJECTED TAX SAVINGS[2]	$.35	$.38	$.42	$.45	$.49	$.53	$.56	$.57	$.57	$.57	$.57	$.57	$.57	$.57	$.57	$7.71

1) Assumes annual millage rate increase of .001
2) Projected savings on personal property exceeds estimated real property tax liability of $330k/year on completed Milton Service Center and Logistics Complex
3) Santa Rosa County millage Rate of 12.0287 is 5.4227 mills (31%) less than Pensacola millage rate of 17.4514; 6.0526 mills (33%) less than Indiantown (PMK) Warehouse in Martin County; and 9.7181 mills (44%) less than PDC in Palm Beach County

Projected personal property tax savings equal $7.71MM spread across 15 years

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Agenda

- Executive Summary
- Project Overview
- Project Justification
- Financial Analysis
- Appendix

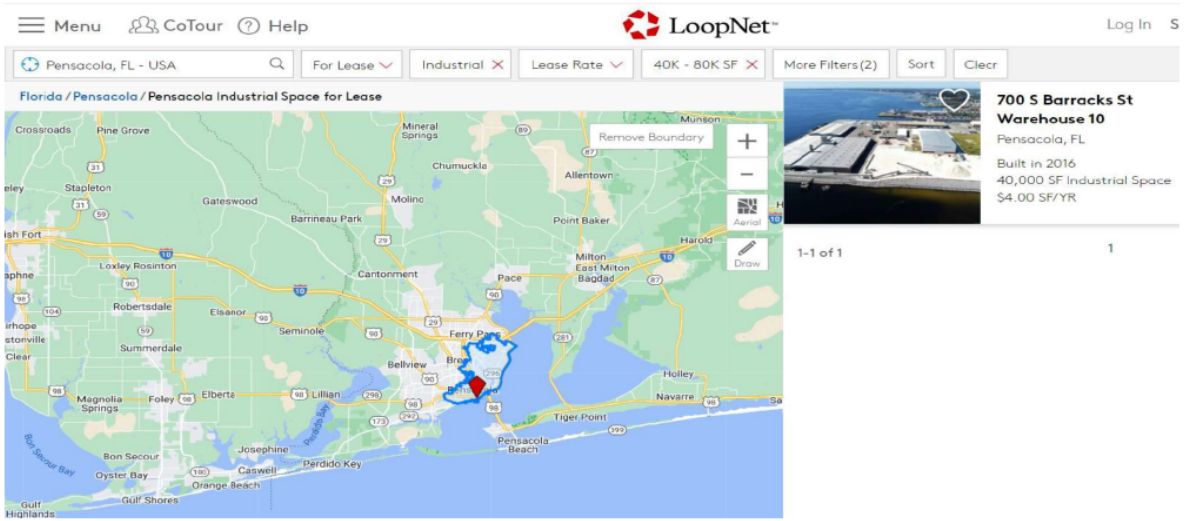
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FPL 031637
20250011-EI

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Composite Discovery Responses
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Search of Escambia and Santa Rosa County identified only 1 property available to purchase or lease to support growth

Other Warehouse Options in Region (Lease/Rent)



Property not an acceptable option due to location and accessibility challenges

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Composite Discovery Responses
Exhibit HWS-7, Page 296 of 321

General Warehouse current conditions and continued CapEx growth projections will strain ISC's capabilities to support day to day and storm restoration activities

General Warehouse

- **Material spend will continue to increase significantly from 2022's $37MM**

Year	Actual/Forecast Spend
2023	$52MM
2024	$56MM
2025	$60MM
2026	$65MM

- **One time relocation cost of $424k**







Property, with or without existing warehouse, could be repurposed as a micro site or licensed out to businesses as part of the REO[1] program

1) REO - Real Estate Optimization program licenses property out to FPL affiliates and 3rd party vendors at market rental rates and maintenance responsibilities

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General Warehouse requires numerous repairs to continue operation and would need supplemental laydown area to be leased/purchased

Deferred and Upcoming General Warehouse Expenses

Description	O&M	Capital
General Warehouse Site Repaving		$1,200,000
Pole Rack & Gravel replacement costs		$250,000
Covered open side roof replacement		$1,300,000
Building maintenance and utility costs difference	$54,000	
Overhead door and dock leveler replacements (remaining)		$500,000
Re-Racking for Street Lights and SS Area + Exhaust Fans		$300,000
General Warehouse Install Generator		$500,000
2 FTE & 2 Ryder assets to manage remote laydown area	$600,000	
Total Expense	**$654,000**	**$4,050,000**

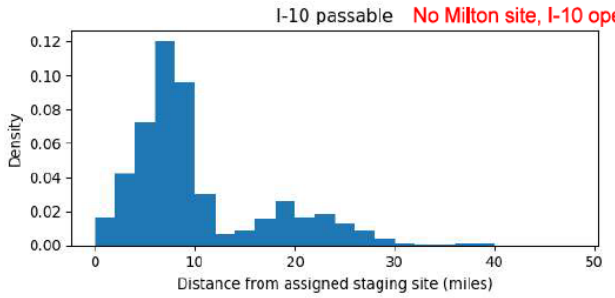
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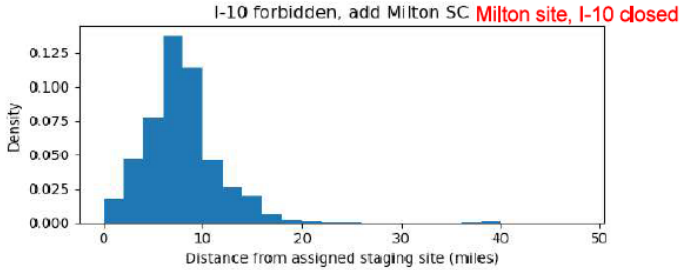
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Multiple drive time scenarios including road closures and restoration conditions examined

Drive Time Analysis

- **If I-10 is impassable drive time is increased by 27.4% based on slower speeds and additional mileage**
  - Does not account for additional traffic congestion, only lower speed
  - Analysis utilized Bronson field, Pensacola fairgrounds and Milton service center
- **New Milton logistics complex will virtually eliminate 40-minute and greater drive times from staging sites in Milton area**





Milton logistics complex will significantly reduce restoration travel times during day to day and storm events

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FPL 031641
20250011-EI

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Moving General Warehouse to the MVMC would significantly reduce travel times and save $240k annually

ISC Logistical Gains

- **Reduces average travel time to the 9 NWFL service centers from 74 min to 57 min resulting in 17 min one-way / 34 min round-trip average savings**
  - General Warehouse is located at the far SW corner of the service territory
  - Milton centrally located with service centers in all directions
- **Saves $240,000 annually by delaying the need for an additional Ryder asset due to reduced travel time**
- **Provides easier access for inbound and outbound transportation due to location 2 miles from I-10**
- **Avoids congested downtown Pensacola area**

One-Way Travel Time Analysis (minutes)[1]

Location	To GW	To MVMC	Variance
Pine Forest	20	27	7
Gulf Breeze	23	29	6
Milton	32	0	-32
Crestview	52	29	-23
Fort Walton	66	48	-18
Destin	92	74	-18
Chipley	104	80	-24
Panama City - Beach	135	108	-27
Panama City - Town	143	120	-23
Total Time	667	515	-152
Avg Time	74	57	-17

1) Data collected from Google Maps

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The addition of a Ryder asset costs approximately $240,000 annually to support the growing business needs

Transportation Asset Expenses

Fixed Weekly		Qty	Rate	Weekly Total	Annual Expense
Drivers		1	$ 1,024.75	$ 1,024.75	$ 53,287
Tractors		1	$ 1,081.78	$ 1,081.78	$ 56,253
Flatbeds		1	$ 305.29	$ 305.29	$ 15,875
Total Fixed					$ 125,415

Variable Weekly (Local)	Rate	Qty	Resources	Weekly Total	Annual Expense
Mileage	$0.18	1500	1	$ 270.00	$ 14,040
Driver Straight	$30.73	40	1	$ 1,229.20	$ 63,918
Driver OT	$46.10	15	1	$ 691.50	$ 35,958
Total Variable					$ 113,916

Total Ryder Asset Costs	$ 239,331

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FPL 031643
20250011-EI

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Composite Discovery Responses
Exhibit HWS-7, Page 301 of 321

Transport cost to deliver material to NWFL from PDC projected $4.85MM annually

Fixed Weekly Trip Factors		Qty	Rate		Total
Drivers		10	$1,024.75		$ 10,248
Tractors		10	$1,081.78		$ 10,818
Flatbeds		10	$305.29		$ 3,053
Total Fixed Weekly Trip Costs					$ 24,11

Variable Weekly Trip Factors	Rate	Qty	Resources	Days	Total
Mileage	$0.18	550	10	5	$ 4,950
Driver Straight	$30.73	40	10	NA	$ 12,292
Driver OT	$46.10	20	10	NA	$ 9,220
Layover	$58.26	10	10	4	$ 2,330
Total Variable Weekly Trip Costs					$ 28,792

Tolls, Hotels, Scales, Fuel	Rate	Qty	Resources	Days	Total
Tolls & Scales	$ 100.00	1	10	5	$ 5,000
Per Diem	$ 58.26	1	10	4	$ 2,330
Fuel (WPB to PCB)	$ 5.06	85	10	5	$ 21,408
Fuel (PBC to Destination)	$ 5.06	46	5	5	$ 11,678
Total Ancillary Trip Costs					$ 40,416

Total Trip Costs per Year	$4,852,932

1) Projection does not include additional vendor freight costs to deliver to PDC instead of General Warehouse

Given significant annual operating costs, use of the PDC to manage material distribution directly to facilities in NWFL not recommended

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Composite Discovery Responses
Exhibit HWS-7, Page 302 of 321

Post occupancy and improved publicity, seek tax abatement with Santa Rosa County Economic Development Office

Personal Property Tax Abatement ($MM)

		8-year Incentive Period - 75% County Millage Abatement[2, 3, & 4]								
	2027[1]	2028	2029	2030	2031	2032	2033	2034	2035	
	Year 4	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
PROJECT TAX SAVINGS										
Est. Material Value	$70	$76	$82	$89	$96	$103	$103	$103	$103	
MLSC Complex										
- Tax Rate[5]	1.21%	1.21%	1.21%	1.21%	1.21%	1.21%	1.22%	1.22%	1.22%	
- No Incentive	**$0.85**	**$0.85**	**$0.92**	**$0.99**	**$1.08**	**$1.17**	**$1.25**	**$1.25**	**$1.26**	
MLSC Complex										
- Tax Rate w/Incentive[5]	1.21%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.76%	
- With Incentive	**$0.79**	**$0.53**	**$0.57**	**$0.62**	**$0.67**	**$0.72**	**$0.78**	**$0.78**	**$0.78**	**Total**
Net Tax Savings due to Incentive	**$0.06**	**$0.32**	**$0.35**	**$0.38**	**$0.41**	**$0.44**	**$0.48**	**$0.48**	**$0.48**	**$3.39**

1) Year sets base line for abatement and request processed through County agencies; existing storm recovery charges and transition rider will have dropped off bills by end of 2027.
2) 75% abatement is on county portion of overall millage. Does not apply to school portion of millage.
3) Abatement applied to annual material value
4) Depreciation not included in analysis
5) Assumes annual millage rate increases of .001

Projected abatement on personal property tax could equal tax savings of $3.4MM spread across 8 years

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FPL 031645
20250011-EI

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Composite Discovery Responses
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FPL 031646
20250011-EI



Florida Power & Light Company
Docket No. 20250011-EI
OPC's Eighth Request for Production
Request No. 99
Page 1 of 1

QUESTION:
Plant Held for Future Use. Refer to the testimony of Tim Oliver on page 27, lines 22-23 and Exhibit TO-6. Provide for each project with a cost over $25 million the due diligence performed.

RESPONSE:
Please see responsive document provided.

FPL 033983
20250011-EI

Review	Description
Title	FPL orders legal title policy from a reputable title company. If title report identifies any encumbrances, a surveyor maps the encumbrances on a land survey document. If encumbrances are no longer present on the property, legal team works with title company to remove these exceptions from final title insurance policy prior property closing.
Survey	Flroida licensed surveyor performs a boundary and ALTA survey using property description from purchase or option agreement in conjunction with a title policy report. All boundaries, property features, and encumbrances are mapped and reviewed by project team.
P&Z	Land planning team reviews land use codes applicable to a property and prepares an internal memo describing the expected permitting requirements and pathways for local zoning and land use approvals.
Ecological	Environmental consulant prepares a report evaluating the subject property for the presence of wetlands and any listed wildlife habitat, as well as determining any permitting requirements and/or regulations applicable to potential future development of the subject property, including the Environmental Resource Program (ERP) permitting requirements. This report involves a combination of desktop analysis and field work.
Phase 1	Consultant provides a completed Phase I Environmental Site Assessment (ESA). The purpose of this work is to assess potential environmental concerns/contaimination and to identify Areas of Environmental Interest (AEIs) and Recognized Environmental Conditions (RECs). This type of ESA considers the following: • An AEI is an area or areas of the property with indications of activity that could have resulted in the presence of a REC, especially areas where hazardous substances and/or petroleum products may be used, handled, managed, or stored or may have been used, handled, managed, or stored in the past. • A REC represents the presence or likely presence of any hazardous substances or petroleum products in, on, or at a property (1) due to release to the environment; (2) under conditions indicative of a release to the environment; or (3) under conditions that pose a material threat of a future release to the environment. De minimis conditions are not RECs. • A de minimis condition is a condition that generally does not present a threat to human health or the environment and that generally would not be the subject of an enforcement action if brought to the attention of appropriate governmental agencies.
Phase 2	If any REC are identifited in the Phase 1 report, an ESA Phase II investigation will confirm the presence or absence of potential soil and/or groundwater contamination.
Cultural	FPL's staff archaeoligst conducts a search of the Florida Master Site File (FMSF) and National Register of Historic Places (NRHP) GIS files for recorded archaeological sites, historic structures or buildings, historic cemeteries or bridges, linear resource groups, or properties determined eligible for and/or listed on the NRHP within or immediately adjacent to the property.
Tribal	Internal staff review evaluates any Native American Tribes with Ancestral Interest, Reservation Proximity (~ 100 miles), Indigenous History/Sensitivity potentially involving a subject property and provides recommendations for potential tribal outreach activities.
Engineering & Construction	Internal staff review of subject property for any potential issues that would prohibit or impair FPL's ability to construct a solar energy center at a subject property.
Power Delivery	Internal staff review of subject property to provide preliminary estimate of the total costs to construct project substation and any required transmission lines needed to connect the property to the FPL transmission system.
Water/Well	Internal staff review of any existing Water Use Permits (WUP) in effect on a subject property and a subsequent investigation of any operating or abandoned water wells on a subject property to determine compliance with WUP permit conditions.
LMP	Internal staff develops a long-term Land Management Plan outlining initial framework for appropriate property management prior to the use of subject property for solar plant development or construction. Management Plan evaluates various key aspects of property management, including, but not limited to, potential leasing / licensing opportunities, permit compliance requirements, and any required maintenance activities.

Property Name	Title	Survey	P&Z	Ecological	Phase 1	Phase 2	Cultural	Tribal	Engineering & Construction	Power Delivery	Water/Well	LMP
Good Grove Investments Property	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES	YES
Williams Farms - 6300 Property	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	YES	YES
Tesoro Groves Property	YES	YES	YES	YES	YES	N/A	YES	YES	YES	YES	YES	NO
US Sugar Corp Property	YES	YES	YES	YES	YES	N/A	YES	YES	NO	YES	YES	YES
Sunbreak Farms Property	YES	YES	YES	YES	YES	N/A	NO	YES	Stage 1 Geotch	YES	Included in environmetal service report	NO
Gopher Ridge Property	YES	YES	YES	YES	YES	N/A	YES	YES	NO	YES	YES	Preliminary
El Maximo Ranch Holdings Property	YES	YES	YES	YES	YES	YES	YES	YES	YES	NO	YES	NO

Florida Power & Light Company
Docket No. 20250011-EI
FEL's Second Set of Interrogatories
Interrogatory No. 48
Page 1 of 1

QUESTION:
Please refer to MFR C-15 for the Historical Test Year Ended 12/31/24. Please explain how FPL incorrectly charged $170K above the line in 2024 and what steps FPL has taken to ensure that charge does not recur.

RESPONSE:
Refer to FPL's response to OPC's Seventh Set of Interrogatories No. 220. After the year-end close for calendar year 2024, FPL determined that three vendor invoices indicated a portion of membership dues for 2024 were related to lobbying activities, totaling $170 thousand, were inadvertently not recorded as below-the-line lobbying expenses. As a result, a correcting entry to move the $170 thousand to below-the-line expenses was recorded in March 2025.

The individuals that recorded these invoices incorrectly have been notified and refresher training for invoice processors and approvers will be conducted this year to ensure compliance of FPL policy related to recording of lobbying expenses.

Florida Power & Light Company
Docket No. 20250011-EI
FEL's Third Set of Interrogatories
Interrogatory No. 60
Page 1 of 1

QUESTION:
Please explain whether FPL has charged and plans to charge ratepayers for any lobbying expenses for 2021-2029, and if so, how much (by year), and if not, how FPL plans to ensure that dues and/or memberships with various organizations do not fund lobbying.

RESPONSE:
No, FPL does not charge or plan to charge customers for lobbying expenses. As required by the FERC Title 18 CFR 101 - Uniform System of Accounts, FPL records all lobbying expenses to FERC account 426.4, Expenditures for Certain Civic, Political, and Related Activities. This FERC account is a below-the-line account and, therefore, is not included in FPL's cost of service. Generally, invoices from external organizations for dues and/or memberships indicate the portion related or allocated to lobbying activities, if any. FPL reviews the applicable invoices from these organizations, as well as the nature of the services provided, and utilizes unique master data in its accounting system (*i.e.*, work breakdown structures or WBS and/or Business Area) to record any lobbying expenses below-the-line, ensuring the expenses are not included in rates charged to customers.

As noted in FPL's response to FEL's Second Set of Interrogatories, No. 48, after the year-end close for calendar year 2024, FPL determined that three vendor invoices indicated a portion of industry association dues for 2024 totaling $170 thousand were related to lobbying activities and were inadvertently not recorded as below-the-line lobbying expenses. As a result, a correcting entry to move the $170 thousand to below-the-line expenses was recorded in March 2025. This was noted on page 2 of MFR C-15 for the 2024 Historical Year. Additionally, as reflected on page 2 of MFR C-15 for the 2026 and 2027 Projected Test Years, FPL identified $24 thousand of lobbying expenses that were incorrectly reflected in FPL's cost of service for 2026 and 2027. FPL will reflect adjustments to 2026 and 2027 in FPL's Notice of Identified Adjustments to be filed at a later time in this docket. The individuals that recorded these invoices incorrectly have been notified and refresher training for invoice processors and approvers will be conducted annually to ensure compliance of FPL policy related to recording of lobbying expenses.

DECLARATION

I, Liz Fuentes, sponsor the answer to **Interrogatory No. 48** and co-sponsor the answers to **Interrogatory Nos. 12, 15, 31, 45 and 52** from FEL's Second Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 4/10/2025

DECLARATION

I, Liz Fuentes, co-sponsor the answers to **Interrogatory Nos. 60 and 61** from FEL's Third Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Liz Fuentes

Liz Fuentes

Date: 4/24/2025

DECLARATION

I, Ina Laney, co-sponsor the answers to **Interrogatory Nos. 60 and 61** from FEL's Third Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Ina Laney

Ina Laney

Date: 4/25/2025

Florida Power & Light Company
Docket No. 20250011-EI
Staff's Fifth Set of Interrogatories
Interrogatory No. 112
Page 1 of 1

QUESTION:
PHFU. Refer to FPL witness Oliver's direct testimony, page 27, lines 8 through 14 and Exhibit TO-6. Identify the properties that have a purchase option that FPL does not yet own outright. If these properties are not included in Exhibit TO-6, please explain.

RESPONSE:
The properties identified in Exhibit TO-6 show properties owned in fee by FPL as of December 31, 2024, and do not include any properties which FPL controls via purchase option agreement that are not owned in fee.

Note, there are 13 additional properties under purchase option which are forecast to close and own in fee upon the conclusion of due diligence and within the contractual option timeframes. The list of optioned properties is included below to this response. Four of these optioned properties are now owned in fee by FPL since closings occurred in January, February, and April 2025. These properties are not included in Exhibit TO-6 because it only shows properties owned as of December 31, 2024, as described above.

Closing Year	Contract Name	Contract Status
2025	Barron Collier - Parcel 1	CLOSED
2025	Beaty - Parcel 1	CLOSED
2025	Prudential - PAI Townsend Grove	CLOSED
2025	Weyerhaeuser Addl Land	CLOSED
2025	Bickett - CHARLOTTE	UNDER CONTRACT
2025	Bickett - DESOTO	UNDER CONTRACT
2025	Graceville PV1 - KMN Forest	UNDER CONTRACT
2026	Barron Collier - Parcel 2	UNDER CONTRACT
2026	Beaty - Parcel 2	UNDER CONTRACT
2026	North Joshua Grove	UNDER CONTRACT
2026	Duda	UNDER CONTRACT
2027	Tamiami Citrus	UNDER CONTRACT
2028	Truman Timber	UNDER CONTRACT

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QUESTION:
PHFU. Refer to FPL witness Oliver's direct testimony, page 29, line 17 through page 30 line 13.

a. Identify the properties that are generating income for FPL, describe how they are generating income, provide the annual income, costs, and net income associated with the properties (by property and as a whole) for the period 2022 through 2027.

b. Explain how the costs and revenues associated with the properties are recovered and the percentage of the revenues shared between ratepayers and shareholders. Identify where these values are included in the Utility's MFRs, and if they differ, explain why.

c. Explain if any existing in-service Utility property is capable of or is generating income. If so, identify the properties, describe how the income is being generated, provide the annual income, costs, and net income associated with the properties.

d. If applicable, explain how the costs and revenues associated with existing in service Utility properties are recovered and the percentage of the revenues shared between ratepayers and shareholders. Identify where these values are included in the Utility's MFRs, and if they differ, explain why.

e. Provide an estimate of the annual and cumulative value FPL anticipates from any form of income generating agreements, separately for PHFU and existing in service properties, from 2026 thru 2055, in nominal and net present value for each. As part of your response, explain how the Company estimated the future benefits.

RESPONSE:
For subpart (e) of this interrogatory, see general objection regarding information requested for 2030-2055. Notwithstanding this general objection, FPL provides the following response.

a. Please see Attachment 1 for the properties generating revenues from current license agreements. The attachment includes the annual revenues associated with each of the licensed properties. Typically, FPL does not incur costs associated with the leased property, since a licensee generally is responsible for any operating costs associated with the licensed property.

b. All revenues associated with those properties reduce revenue requirements and are passed on to ratepayers. None of the revenues are split with the shareholders. The revenue amounts are included in the "Rent from Electric Property – Fut Use & Plt in Serv & Storage Tanks", as reflected in MFR C-04, page 1, line 32 for test years 2026 and 2027 and page 2, line 3 for year 2024.

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c. Please refer to the table below for in-service utility properties that are currently generating revenues.

Sites In Service Generating Income	Annual Revenue	Type
Lakeside Solar Energy Center	$1,000.00	Crops
Miami-Dade Solar Energy Center	$61,200.00	Nursery
Pink Trail Solar Energy Center	$20,720.00	Pasture
Pioneer Trail Solar Energy Center	$51,120.00	Pasture

While operating solar sites may have a limited amount of peripheral land not occupied by solar generating equipment, the majority of this peripheral land is not conducive to a license or lease. This property might be small in size, difficult to access, or otherwise challenging for a licensee to profitably utilize. Typically, FPL does not incur costs associated with the leased property, since a licensee generally is responsible for any operating costs associated with the licensed property.

d. Please refer to subpart b to this interrogatory.

e. Please refer to FPL's response to subpart a of this response. The actual values and estimated annual and cumulative values from FPL's property licensing activities for the period from 2022 through 2029 are included in the referenced attachment. The future benefit lease revenues assume that FPL will continue its leasing strategy and add new lease revenue streams as additional property is added and as other properties are removed from PHFU and placed into service.

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Property Name	Solar site on property	Operational	2022	2023	2024	2025	2026	2027	2028	2029
			Actuals			Forecast				
Nail Ranch Property	Bayside Solar Energy Center		$ -	$ -	$ 20,055.00	11,698.75	11,698.75	11,698.75	11,698.75	11,698.75
King Ranch Property	Boardwalk, Goldenrod, Treefrog, Spoonbill, Bromeliad, Limkin, Honeybee Solar Energy Centers		$ -	$ 111,150.00	$ 111,150.00	111,150.00	111,150.00	111,150.00	111,150.00	111,150.00
Shelton Property	Chipola River, Fourmile Creek, Pinecone and Sand Pine Solar Energy Centers		$ -	$ 53,900.00	$ 53,900.00	49,408.33	49,408.33	49,408.33	49,408.33	49,408.33
EL Maximo Property	n/a		$ -	$ -	$ 999,222.25	1,229,812.00	1,229,812.00	1,229,812.00	1,229,812.00	1,229,812.00
Fawn Solar Energy Center:1	Fawn Solar Energy Center		$ -	$ -	$ 2,350.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
Grainger Property	Flatford Solar, Owen Branch Solar Energy Centers		$ -	$ 41,766.67	$ -	41,766.67	41,766.67	41,766.67	41,766.67	41,766.67
Grainger Property	Flatford Solar, Owen Branch Solar Energy Centers		$ -	$ 41,253.33	$ -	41,253.33	41,253.33	41,253.33	41,253.33	41,253.33
Hendry County Combined Cycle/Solar Site	Hendry Clean Energy Center /Hendry Solar Energy Center		$ 350,000.00	$ 350,000.00	$ 57,365.00	57,365.00	57,365.00	57,365.00	57,365.00	57,365.00
Hendry County Combined Cycle/Solar Site	Hendry Clean Energy Center /Hendry Solar Energy Center		$ 6,500.00	$ 6,500.00	$ 6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Hendry County Combined Cycle/Solar Site	Hendry Clean Energy Center /Hendry Solar Energy Center		$ 5,600.00	$ 5,600.00	$ 5,600.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Hendry County Combined Cycle/Solar Site	Hendry Clean Energy Center /Hendry Solar Energy Center		$ 60,900.00	$ 60,900.00	$ 60,900.00	60,900.00	60,900.00	60,900.00	60,900.00	60,900.00
IFC County Line Property	Watermelon Solar Energy Center		$ -	$ 11,272.50	$ 11,272.50	(3,757.50)	(3,757.50)	(3,757.50)	(3,757.50)	(3,757.50)
IFC Glades Road Property	Carlton Solar Energy Center		$ -	$ 17,430.00	$ 23,240.00	17,430.00	17,430.00	17,430.00	17,430.00	17,430.00
IFC SE Groves(Valencia) Property	Blanketflower, Ladybug, and Leafcutter Solar Energy Centers		$ -	$ 237,986.00	$ 361,289.16	166,000.00	166,000.00	166,000.00	166,000.00	166,000.00
IFC SE Groves(Anchor) Property			$ -	$ 9,030.00	$ 9,030.00	9,030.00	9,030.00	9,030.00	9,030.00	9,030.00
IFC SE Groves(Cypress 1) Property	Wabasso Solar Energy Center		$ -	$ 10,675.00	$ 10,675.00	3,558.33	3,558.33	3,558.33	3,558.33	3,558.33
IFC SE Groves(Rainbow) Property	Dove Solar Energy Center		$ -	$ 13,478.50	$ 21,556.50	13,478.00	13,478.00	13,478.00	13,478.00	13,478.00
IFC SE Groves(Sunray) Property	Caladium Solar Energy Center		$ -	$ 36,440.00	$ 60,782.50	23,645.83	23,645.83	23,645.83	23,645.83	23,645.83
IFC SE Groves(Sunray) Property	Caladium Solar Energy Center		$ -	$ 21,308.00	$ 21,308.00	21,308.00	21,308.00	21,308.00	21,308.00	21,308.00
IFC SE Groves(Valencia) Property	Blanketflower, Ladybug, and Leafcutter Solar Energy Centers		$ -	$ 70,791.00	$ 70,791.00	70,791.00	70,791.00	70,791.00	70,791.00	70,791.00
IFC SE Groves(Vero 224) Property			$ -	$ 32,500.00	$ 67,500.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
IFC St. Johns River Property	Beachland and Shores Solar Energy Centers		$ -	$ 33,460.00	$ 33,460.00	33,460.00	33,460.00	33,460.00	33,460.00	33,460.00
Jebbie Property	Cardinal, Fox Trail, and Mallard Solar Energy Centers		$ -	$ 51,695.00	$ 37,065.00	37,065.00	37,065.00	37,065.00	37,065.00	37,065.00
Lakeside Solar Energy Center	Lakeside Solar Energy Center	Y	$ 500.00	$ 500.00	$ 500.00	500.00	500.00	500.00	500.00	500.00
Lakeside Solar Energy Center	Lakeside Solar Energy Center	Y	$ 500.00	$ 500.00	$ 500.00	500.00	500.00	500.00	500.00	500.00
Lakewood Park Property			$ 52,528.00	$ 52,528.00	$ 53,840.00	55,188.00	55,188.00	55,188.00	55,188.00	55,188.00
Norris Property	Meadowlark Solar Energy Center		$ 13,320.00	$ 13,680.00	$ 13,830.00	14,040.00	14,040.00	14,040.00	14,040.00	14,040.00
Miami Dade Solar Energy Center	Miami Dade Solar Energy Center	Y	$ -	$ 48,400.00	$ 48,400.00	53,400.00	53,400.00	53,400.00	53,400.00	53,400.00
Miami Dade Solar Energy Center	Miami Dade Solar Energy Center	Y	$ -	$ -	$ 7,800.00	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00
IFC Southeast Groves - (Me & Yu)	n/a		$ -	$ -	$ -	-	-	-	-	-
Clayhill Property	Northfork Solar Energy Center		$ 8,760.00	$ 8,760.00	$ 8,760.00	6,570.00	6,570.00	6,570.00	6,570.00	6,570.00
Optimum Ranch Property	Mare Branch, Joshua Creek, Sand Gully Solar Energy Centers		$ 20,950.00	$ 12,220.00	$ 31,629.49	29,330.00	29,330.00	29,330.00	29,330.00	29,330.00
Pink Trail Solar Energy Center	Pink Trail Solar Energy Center	Y	$ -	$ 20,720.00	$ 20,720.00	20,720.00	20,720.00	20,720.00	20,720.00	20,720.00
Pioneer Trail Solar Energy Center	Pioneer Trail Solar Energy Center	Y	$ 51,120.00	$ 51,120.00	$ 51,120.00	51,120.00	51,120.00	51,120.00	51,120.00	51,120.00
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ 3,106.25	$ 14,910.00	18,844.58	18,844.58	18,844.58	18,844.58	18,844.58
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ -	$ 18,816.00	18,816.00	18,816.00	18,816.00	18,816.00	18,816.00
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ 13,569.50	$ 13,569.50	4,523.17	4,523.17	4,523.17	4,523.17	4,523.17
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ 3,514.00	$ -	3,514.00	3,514.00	3,514.00	3,514.00	3,514.00
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ 13,569.50	$ 13,569.50	4,523.17	4,523.17	4,523.17	4,523.17	4,523.17
Chapman Property	Prairie Creek, Green Pasture, County Line and Shell Creek Solar Energy Centers		$ -	$ -	$ 1,004.00	1,004.00	1,004.00	1,004.00	1,004.00	1,004.00
Slavic Natural Resoures, Inc. Property	Big Brook Solar Energy Center		$ -	$ 300.00	$ 300.00	300.00	300.00	300.00	300.00	300.00
Southeast Groves Property	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers		$ 467,500.00	$ 467,500.00	$ 292,187.52	121,744.80	121,744.80	121,744.80	121,744.80	121,744.80
Southeast Groves Solar Woodstork	Wood Stork Solar Energy Center		$ -	$ 14,630.00	$ 14,630.00	19,506.67	19,506.67	19,506.67	19,506.67	19,506.67
Southeast Groves Solar::1	Cowbone Creek, Pine Lily, Wild Lime, and Wood Stork Solar Energy Centers		$ -	$ 4,106.67	$ 4,106.67	4,106.67	4,106.67	4,106.67	4,106.67	4,106.67
Good Grove Property	n/a		$ -	$ 117,271.00	$ 117,271.00	117,271.00	117,271.00	117,271.00	117,271.00	117,271.00
St. Joe Company Property	Lutterloh Pond and Shepherd Branch Solar Energy Centers		$ -	$ 26,460.00	$ 26,460.00	46,305.00	46,305.00	46,305.00	46,305.00	46,305.00
US Sugar Property	n/a		$ -	$ -	$ 30,000.00	-	-	-	-	-
Sunbreak Farms	Catamaran, Clover, Coconut, Harbortown, Hook Point, Horseback, Indrio, Inlet, Savannas, Spruce Bluff and Waveland Solar Ener		$ -	$ 1,540.00	$ 1,540.00	1,540.00	1,540.00	1,540.00	1,540.00	1,540.00
Sunbreak Farms:1	Catamaran, Clover, Coconut, Harbortown, Hook Point, Horseback, Indrio, Inlet, Savannas, Spruce Bluff and Waveland Solar Ener		$ 382,500.00	$ 382,500.00	$ 382,500.00	382,500.00	382,500.00	382,500.00	382,500.00	382,500.00
Sunbreak Farms:1	Catamaran, Clover, Coconut, Harbortown, Hook Point, Horseback, Indrio, Inlet, Savannas, Spruce Bluff and Waveland Solar Ener		$ -	$ -	$ 1,015.00	1,015.00	1,015.00	1,015.00	1,015.00	1,015.00
Van Der Veer	Saddle Solar Energy Center		$ 14,725.00	$ 14,725.00	$ 20,615.00	20,615.00	20,615.00	20,615.00	20,615.00	20,615.00
Vernia Solar Energy Center / Ambersweet Solar Ener	Ambersweet and Vernia Solar Energy Centers		$ -	$ 27,953.00	$ 3,514.00	27,953.00	27,953.00	27,953.00	27,953.00	27,953.00
Vernia Solar Energy Center / Ambersweet Solar Ener	Ambersweet and Vernia Solar Energy Centers		$ -	$ 11,410.00	$ 11,410.00	22,820.00	22,820.00	22,820.00	22,820.00	22,820.00
Williams Farm 6300 Property	n/a		$ -	$ 35,000.00	$ 140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Total			$ 1,435,403.00	$ 2,562,718.92	$ 3,389,529.59	$ 3,265,652.81	$ 3,265,652.81	$ 3,265,652.81	$ 3,265,652.81	$ 3,265,652.81

DECLARATION

I, Ina Laney, co-sponsor the answers to **Interrogatory Nos. 100, 114 and 118** from Staff's Fifth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Ina Laney

Ina Laney

Date: 4/15/2025

DECLARATION

I, Timothy Oliver, sponsor the answers to **Interrogatory Nos. 98, 111, 112, 113, 115, 116 and 117** and co-sponsor the answers to **Interrogatory Nos. 99, 100, 114 and 118** from Staff's Fifth Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.



Timothy Oliver

Date: _____

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QUESTION:
Please refer to FPL witness Whitley's direct testimony, Exhibit AWW-1, pages 21 through 28. For each year FPL analyzed the ELCC, please provide a table with the following data for each source of firm capacity, provide the nameplate capacity, firm seasonal reserve margin capacities used in the planning reserve margin (in MW and percent of nameplate), weighted average of the equivalent forced outage rate for the generating units, the value of the nameplate capacity times one minus the weighted average equivalent forced outage rate, and the effective load carrying capability (in MW and percent of nameplate). For generation resource, use the unit fuel and technology type for generating resources used in FPL's 2025 Ten-Year Site Plan. If it did not use those classifications for units, explain why not. For PPAs, use the contracted capacity for nameplate capacity.

Capacity Resource	Nameplate	Summer Firm		Winter Firm		EFOR	(1-EFOR)	ELCC	
	(MW)	(MW)	(%)	(MW)	(%)	(%)	(MW)	(MW)	(%)
Nuclear									
Coal Steam									
Combined Cycle									
Gas/Oil Steam									
Gas Turbines									
Combustion Turbines									
Landfill Gas									
Battery Storage									
PV									
Sum of All									

RESPONSE:
FPL's calculation of firm capacity contribution for solar and battery by year were provided in the response to FEA's Third Request for Production of Documents, No. 31. Please see Attachment 1 for the remainder of the requested information.

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Reserve Margin Calculation - 2027-2035 | **ELCC Calculations - From Exhibit AWW-1***

Capacity Resource	Nameplate	Summer Firm		Winter Firm		EFOR	(1-EFOR)	ELCC-2027		ELCC-2028		ELCC-2029		ELCC-2030		ELCC-2035	
	(MW)	(MW)	(%)	(MW)	(%)	(%)	(MW)	(MW)	(%)	(MW)	(%)	(MW)	(%)	(MW)	(%)	(MW)	(%)
Nuclear	3,588	3,502	97.6%	3,588	100%	2.5	3,414										
Coal Steam	215	215	100.0%	215	100%	0.30441	214										
Combined Cycle	21,419	20,265	94.6%	21,419	100%	1.17149	20,028										
Gas/Oil Steam	961	961	100.0%	961	100%	6.01773	903	25,197	89%	25,269	89%	25,122	89%	25,119	89%	24,895	89%
Gas Turbines	196	171	86.9%	196	100%	1.97463	167										
Combustion Turbines	2,993	2,965	99.1%	2,993	100%	0.96693	2,936										
Landfill Gas	3	3	100.0%	3	100.0%	0	3										
Battery Storage	**	**	**	**	**	**	**	1,808	76%	1,596	50%	1,614	42%	1,647	37%	1,786	24%
PV	***	***	***	***	***	***	***	1,584	17%	1,424	14%	1,230	11%	897	7%	382	2%
Sum of All	29,375	28,082	-	29,375	-	-	27,666	28,589	-	28,289	-	27,966	-	27,663	-	27,063	-

* ELCC calculations were performed on a portfolio basis for all of FPL's owned thermal units as well as firm purchased power. Individual ELCCs were not available.

** For firm battery contributions in FPL's reserve margin calculations, please see FPL's response to FEA's 3rd Reuqest for Production of Documents, No. 31.

*** For firm PV contributions to FPL's reserve margin calculations, please see FPL's response to FEA's 3rd Request for Production of Documents, No. 31.

DECLARATION

I, Andrew Whitley, sponsor the answers to **Interrogatory Nos. 138-154** and co-sponsor the answer to **Interrogatory No. 158** from Staff's Seventh Set of Interrogatories to Florida Power & Light Company in Docket No. 20250011, and the responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration, and the interrogatory answers identified above, and that the facts stated therein are true.

Andrew Whitley

Date: 04/29/2025