BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 120015-EI
FLORIDA POWER & LIGHT COMPANY

IN RE: PETITION FOR RATE INCREASE BY FLORIDA POWER & LIGHT COMPANY

REBUTTAL TESTIMONY & EXHIBITS OF:

JOSEPH A. ENDER

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JULY 31, 2012

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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Joseph A. Ender. My business address is Florida Power & Light Company, 700 Universe Boulevard, Juno Beach, Florida 33408.

Q. Did you previously submit direct testimony in this proceeding?

A. Yes.

Q. Are you sponsoring any rebuttal exhibits in this case?

A. Yes. I am sponsoring the following rebuttal exhibits:

- JAE-7 – Impact of MDS Methodology on Rate Class Revenue Requirements
- JAE-8 – Allocation of 2013 Projected Production and Transmission Plant in Service Using Summer CP and 12 CP and 1/13th Methodologies
- JAE-9 – Impact of Summer CP Production Methodology on Rate Class Revenue Requirements
- JAE-10 – Impact of Alternative Summer CP and 25% AD versus FPL's Proposed 12 CP and 1/13th for Production Plant
- JAE-11 – Impact of Summer CP Transmission Methodology on Rate Class Revenue Requirements
- JAE-12 – Impact of Summer CP and MDS Methodologies on Rate Class Revenue Requirements
- JAE-13 – Analysis of Production O&M Expense Classification to Demand and Energy

- JAE-14 – Impact of Corrected Production O&M Expense Classification on Rate Classes
- JAE-15 – Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to address issues raised in the testimonies of South Florida Hospital and Healthcare Association ("SFHHA") witness Baron, Florida Industrial Power Users Group ("FIPUG") witness Pollock, and Federal Executive Agency ("FEA") witness Stephens. The issues discussed in my rebuttal testimony include: (1) the use of alternative cost of service methodologies proposed by SFHHA witness Baron and the propriety of adjusting historical load research data to normalize the effects of extreme weather; (2) the proposed reclassification of other production O&M expense from energy to demand and the use of the 12-Month Average Coincident Peak ("12 CP") methodology to allocate transmission plant to rate classes proposed by FIPUG witness Pollock; and (3) FEA witness Stephens' proposed changes in distribution cost allocation methodologies and concerns whether Florida Power & Light Company ("FPL" or "the Company") properly assigned primary and secondary distribution costs to primary and secondary voltage level customers.

II. SUMMARY

Q. Please summarize your rebuttal testimony.

A. Mr. Baron, testifying on behalf of SFHHA whose members consist of medium and large commercial customers, has filed testimony proposing to allocate significant costs away from customers he represents and onto the residential and smaller commercial customers. Mr. Baron's proposals would allocate $48.3 million additional costs to residential and smaller commercial customers. Mr. Baron filed similar proposals in FPL's last rate case, Docket No. 080677-EI. The Florida Public Service Commission ("FPSC" or "Commission") has rejected such proposals in the past and should do so now.

FPL has consistently followed Commission precedent and sound ratemaking principles in developing its cost of service studies. As I discussed in my direct testimony, the results of these studies clearly indicate that the rates for many classes, particularly those applicable to medium and large commercial customers, are below their cost to serve. Mr. Baron has proposed alternative cost of service methodologies that have the effect of shifting costs away from his clients in these medium and large commercial rate classes onto other rate classes. These methodologies should be rejected. These alternative methodologies:

- are inconsistent with FPL's generation, transmission, and distribution system planning and how costs are incurred on FPL's system;

- would relieve some rate classes of cost responsibility for electric facilities used in service to those customers; and
- have not been previously recognized by this Commission as appropriate methodologies for investor-owned utilities (with the exception of the Minimum Distribution System ("MDS") method in Gulf Power Company's ("GPC" or "Gulf") Stipulation & Settlement Agreement).

Furthermore, Mr. Baron's claim that FPL has biased its cost of service results because it adjusted its historical load research data for January 2010 is without merit. The adjustment FPL made to the January 2010 historical load factors was necessary to normalize the effects of the extreme weather experienced in FPL's service territory in that month, in keeping with sound rate making principles.

FIPUG witness Pollock is mistaken in his contention that the allocation of non-firm credits, i.e., Curtailable Service ("CS") credits to both firm and non-firm customers violates the principle of cost causation and is inconsistent with FPL's planning principles. FPL's allocation of the CS credits to all customers is consistent with FPL's planning principles and with current FPSC policy. Furthermore, Mr. Pollock's proposed re-classification of certain other production O&M expenses from energy to demand based on a claim it does not conform to the National Association of Regulatory Utility Commission's ("NARUC") Cost Allocation Manual is without merit and ignores the underlying operating characteristics of FPL's current portfolio of generation assets.

FEA witness Stephens' recommendation that the Commission should require FPL to use the MDS method should be rejected for the same reasons outlined in the response to this proposal by witness Baron. Mr. Stephens' concerns about whether FPL properly allocated costs of primary and secondary voltage facilities to rate classes are addressed in Exhibit JAE-15 – Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers, which clearly demonstrates that FPL made the proper allocations.

Finally, the witnesses have raised other issues I address in my testimony that may warrant further consideration. These issues are: Mr. Baron's proposal to modify FPL's Coincident Peak ("CP"), Group Non-Coincident Peak ("GNCP") and Non-Coincident Peak ("NCP") demand reconciliation methodology; Mr. Pollock's proposed use of the demand-only 12 CP method for allocating transmission plant; and Mr. Stevens's suggestion to allocate single- and dual-phase primary facilities to secondary customers.

III. TESTIMONY OF SFHHA WITNESS BARON

Q. On page 7 of his testimony, SFHHA witness Baron claims that FPL used cost of service methodologies that unreasonably attribute cost responsibility to large general service rate classes. Do you agree with his claim?

A. No. As I indicated in my direct testimony, FPL's cost of service study results for the projected 2013 Test Year were accurately determined and fairly present each

rate class's cost responsibility, Rate of Return ("ROR"), and parity position relative to FPL's projected retail jurisdictional ROR. The methodologies used to allocate rate base, other operating revenues, and expenses were appropriately applied and are consistent with those previously approved by this Commission.

Q. What reasons are cited by Mr. Baron?

A. On page 7 of his testimony, Mr. Baron points to the following reasons:

- the incorrect calculation of demand allocation factors;
- the failure to use an MDS cost classification methodology to assign cost responsibility for FPL's primary and secondary distribution systems; and
- the failure to use a 1 CP methodology (based on summer peak) to allocate production and transmission demand related costs to rate classes.

Q. What does Mr. Baron offer in support of his claim that FPL incorrectly calculated the demand allocation factors?

A. Mr. Baron contends that FPL incorrectly adjusted the historical CP and GNCP load factors for the residential class and, as a result, improperly calculated the residential class CP and GNCP demands for January 2013.

Q. What do you conclude from your review of Mr. Baron's testimony regarding the calculation of the class CP and GNCP demands for January 2013?

A. Mr. Baron's claim is without merit. The calculation is correct and the adjustment made was with respect to data from January 2010 for the purpose of normalizing the effects of the extreme weather experienced by FPL in that month. Weather normalization adjustments are common practice in the regulated utility industry

and do not bias or invalidate the statistical accuracy of the data. FPL's adjustment to normalize the effects of extreme weather for that month is appropriate.

Q Mr. Baron also asserts that FPL's CP, GNCP and NCP demand reconciliation methodology is not reasonable and should be modified.

A. Mr. Baron takes issue with the methodology used by FPL to reconcile the allocation of CP, GNCP and NCP demands to rate classes. FPL believes its demand reconciliation methodology, which has been consistently applied by FPL in prior rate cases, is reasonable; however, FPL does not disagree in principle with the refinement proposed by Mr. Baron.

Q. On pages 22 through 35 of his direct testimony, SFHHA witness Baron advocates the use of the MDS for allocating distribution plant. Do you agree with his proposal?

A. No. The Commission should reject the MDS methodology in this case for the following reasons:

- The Commission has consistently rejected the use of the MDS method for investor-owned utilities (with the exception of the MDS method in Gulf's Stipulation & Settlement Agreement).
- The MDS method presumes a type of electric system and a method of planning that is not reflective of FPL's distribution system.
- The MDS method inherently ignores the impact of diversity and double-counting.

- Mr. Baron inappropriately relies on the use of the MDS classifications recently approved by the Commission for GPC as part of a Stipulation and Settlement Agreement as a proxy to re-classifying FPL distribution costs.

Q. Please explain.

A. First, the proposed use of the MDS method to allocate distribution plant has been considered by the Commission numerous times, and the Commission has rejected these proposals with two exceptions. In 2002, in Docket No. 020537-EC, Order No. 02-1169-TRF-EC, In re: Petition for approval of modification of electric rate schedules by Choctawhatchee Electric Cooperative, Inc., the Commission, for the first time, accepted the MDS method. In that Order, the FPSC made it clear that Choctawhatchee Electric Cooperative, Inc. ("CHELCO") possessed "unique characteristics" that justified a departure from previous precedent. These "unique characteristics," which consisted of CHELCO's low customer density, rural service territory, and customers taking service under multiple accounts, do not exist for FPL.

In 2012, the Commission approved a Stipulation and Settlement Agreement for GPC whereby the parties agreed to the use of the MDS methodology as proposed in GPC's original filing (Order No. PSC-12-0179-FOF-EI, issued April 3, 2012, in Docket No. 110138-EI, In re: Petition for increase in rates by Gulf Power Company). The Stipulation and Settlement Agreement was an agreement that the Commission had to approve or reject in its entirety. The Commission's order is

very clear that their approval of GPC's proposed MDS method was "solely for use in designing rates for this case" (Order No. PSC-12-0179-FOF-EI, page 137).

Second, the MDS method assumes that a certain investment in transformers, conductors and poles is required solely as a result of connecting customers to the electric system. Thus, the MDS method is based on a set of distribution facilities designed to serve the zero or minimum load requirements of customers, which this Commission has previously stated is purely fictitious and has no grounding in the way the utility designs its systems or incurs costs because no utility builds to serve zero load (Order No. PSC-02-0787-FOF-EI, page 76, issued June 10, 2002, in Docket No. 010949-EI, In re: Request for rate increase by Gulf Power Company). Moreover, the Commission's analysis is consistent with FPL's distribution planning as the central criterion used in planning the FPL distribution system is kW load requirements, not customers served.

Next, the MDS method shifts all benefits obtained from economies of scale to the larger customers even though there are economies of scale in serving residential customers. In dense urban areas, not only are multiple residential customers frequently served off the same transformer, but the size of such a transformer is frequently comparable to that used for commercial customers. The diversity of residential customers' loads also creates economies of scale. Because each residential customer's maximum demand will not coincide exactly with other customers on the same transformer, engineering procedures dictate that

transformers serving multiple residential customers need not be sized to serve the sum of every customer's maximum demand. FPL's distribution planners can, and do, routinely add new customers to existing transformers because of the diversity of residential loads. By contrast, no such diversity is applicable to a large commercial customer served from a single transformer.

The MDS method also double counts the kW loads of residential customers and the smallest commercial customers for the investment in transformers associated with their so-called minimal load requirements. This double counting occurs because the RS-1 rate class and the smallest commercial rate class (GS-1) would first be allocated their cost of the so-called minimum load transformers based on the number of customers. The remaining cost of transformers would then be allocated to RS-1 and GS-1 on the basis of their maximum customer peaks, with no adjustment for that portion of the maximum customer peaks which is provided under the minimum load transformer.

Finally, Mr. Baron inappropriately relies on Gulf's MDS classifications as a proxy for FPL's distribution plant accounts. GPC's and FPL's systems are different in terms of size (physical service area and number of customers), geography, and the diversity of customers being served.

Q. What type of analysis did Mr. Baron perform to compare FPL's distribution costs to GPC's?

A. Mr. Baron performed an analysis only of Account 364 – Poles, Towers and Fixtures to compare Gulf's costs to FPL's costs for the purpose of classifying the plant under the MDS methodology (Direct Testimony page 31, line 23 – page 33, line 7). In his comparison, he states that GPC used the cost of 35' poles and smaller as the basis for classifying 65% of costs in this account to the customer component. For FPL, Mr. Baron used a subaccount that also includes more expensive 40' and 45' poles in addition to 35' poles to calculate a customer component percentage of 82%. He then concludes that these two percentages are close enough to be able to declare that Gulf's MDS classification results are a good proxy for *all* of FPL's distribution costs, which is convenient for his argument, but unsuitable as a basis for allocating FPL's costs.

Q. Mr. Baron also cites the number of inactive accounts on the system as a reason to use the MDS methodology. Does the presence of inactive meters mean FPL should use the MDS methodology?

A. No. There are always inactive accounts on the system. Furthermore, Mr. Baron's testimony seems to imply that all inactive accounts are residential. That is not the case. As of December 2011, there were more than 65,000 non-residential customer accounts that were inactive. On a comparative basis, the ratio of inactive meters to total meters for the residential customer class was 5.17%, and the ratio of inactive meters for the non-residential customer classes was 12.75%. This line of reasoning, therefore, does not justify the use of the MDS method.

Q. Does Mr. Baron offer any other arguments for applying the MDS method in this case?

A. Yes. Mr. Baron implies that the NARUC Electric Utility Cost Allocation Manual ("NARUC Manual") endorses, if not requires, the use of the MDS method. However, as the Commission has previously observed, the NARUC Manual states that the choice of methodology will depend on the unique circumstances of the case (Order No. PSC-02-0787-FOR-EI, page 75, in Docket No. 010949-EI). The NARUC Manual states:

> In making this determination, *supporting data* may be more important than *theoretical considerations* (emphasis added). Allocating costs to the appropriate groups in a cost study requires a special analysis of the nature of distribution plant and expenses (page 89).

Moreover, the NARUC Manual also recognizes that MDS may not be an accurate way to segregate customer- and demand-related costs. Specifically, the Manual states:

> Cost analysts disagree on how much of the demand costs should be allocated to customers when the minimum-size distribution method is used to classify distribution plant. When using this distribution method, the analyst must be aware that the minimum-size distribution equipment has a certain load-carrying capability, which can be viewed as a demand-related cost (page 95).

In other words, the NARUC Manual itself does not endorse any particular cost allocation method. It also recognizes that the MDS has an inherent flaw - that the so-called customer-related costs have a demand component to them.

Q. How does Mr. Baron's proposed MDS method compare with the Company's proposed method of allocating distribution plant?

A. The MDS method classifies a portion of poles, conductors and transformers as customer-related and allocates these costs among the rate classes based on the number of customers. The MDS method determines the customer-related portion of these facilities on the basis of a hypothetical distribution system constructed to serve the minimum load requirements of customers. Under the MDS method, minimally-sized transformers, poles and conductors are used as the basis for constructing this minimum load requirements system. A variant of the MDS method, the zero intercept method, uses statistical extrapolation to determine a hypothetical customer-related portion of poles, conductors and transformers.

FPL's methodology classifies meters, service drops and primary pull-offs as customer-related and classifies the remaining balance of distribution plant as demand-related. Thus, under FPL's methodology substations, poles, conductors (excluding primary pull-offs) and transformers are classified as demand-related and are allocated among the rate classes using various measures of peak demand.

Q. You previously indicated that the central criterion used in planning the FPL distribution system is kW load requirements, not customers served. Does this mean that the need to serve individual customers never influences distribution plant additions?

A. No. There are certainly cases where line extensions are required to serve specific customers. This is where a strong and consistently enforced contribution-in-aid-of-construction ("CIAC") policy comes into play. As outlined in the Florida Administrative Code (F.A.C. 25-6.064), customers are required to pay for the cost of any line extension to the extent that the expected revenues do not offset the cost of the line extension. In this manner, customers with "minimum load requirements" must pay for the cost of any line extensions required to service them. This is a far more equitable outcome than the cost allocation resulting from the MDS method since customers necessitating the line extension bear the cost.

Q. Is the requirement to pay a line extension CIAC limited to large commercial/industrial customers?

A. Not at all. A CIAC would be required in any case where the expected load and revenue does not offset the required investment. In fact, the CIAC line extension formula is routinely applied to new residential subdivisions.

Q. Have you performed a calculation of the cost shifts that would result from SFHHA witness Baron's proposed use of the MDS method?

A. Yes. Mr. Baron's proposed use of the MDS method would shift costs away from medium and large commercial rate classes, classes in which Mr. Baron's clients take service, onto residential and small commercial rate classes. Exhibit JAE-7 -

Impact of MDS Methodology on Rate Class Revenue Requirements, provides a comparison of the rate class revenue requirements as proposed by FPL and those that would result from the use of Mr. Baron's proposed MDS method. As can be seen on Exhibit JAE-7, the residential rate class, RS-1, would be allocated $34.2 million in additional costs (revenue requirements) using Mr. Baron's proposal than the amount in FPL's 2013 Test Year cost of service study. Likewise, the GS-1 rate class would be allocated additional costs, $5.1 million more than the amount in FPL's 2013 cost of service study.

In summary, Mr. Baron's proposed use of the MDS method would shift nearly $39.3 million in costs away from rate classes he represents and onto residential (RS-1) and small commercial (GS-1) rate classes.

Q. Have you compared the results of Mr. Baron's proposed MDS approach in this case to his approach in FPL's last rate case?

A. Yes. Mr. Baron's approach to MDS in this case produces drastically different impacts on rate class revenue requirements. His MDS approach in this case shifts a fraction, less than 30%, of the costs shifted to the residential class than his proposed approach in FPL's last rate case. The difference between the two approaches is driven by Mr. Baron's use of significantly different customer versus demand classification assumptions. This fact demonstrates the highly subjective nature of the hypothetical MDS method. This is one of the issues cited by the Commission in rejecting the use of MDS in prior rate cases.

Q. Are the reasons the Commission cited for rejecting the MDS in prior cases still applicable?

A. Yes. The reasons cited remain applicable in this case. Further, the new justifications Mr. Baron relies on, the Stipulation and Settlement Agreement in the Gulf and the existence of inactive accounts, do not provide a valid basis for the Commission to deviate from those prior decisions. FPL's methods of allocating distribution and transmission costs remain valid, and Mr. Baron's MDS methodology proposal should be rejected.

Q. Do you agree with Mr. Baron's proposal to replace the 12 CP and 1/13th methodology used by FPL with a Summer CP methodology to allocate production and transmission demand related costs to rate classes?

A. No. The use of the 12 CP and 1/13th methodology has an extensive history of regulatory approval in Florida and, over the years, the Commission has clearly articulated why it finds the methodology appropriate. Accordingly, it would be reasonable to expect that consideration of an alternative method would be made only to the extent that a clear and compelling case is made or that circumstances have changed significantly to favor an alternative method. Mr. Baron has not provided a compelling case, and the method he proposes is at odds with the way FPL plans its system and incurs costs. The Commission should, therefore, approve the 12 CP and 1/13th methodology as proposed by the Company.

Q. What do you conclude from your review of Mr. Baron's proposal to use the Summer Coincident Peak to allocate production plant?

A. Although FPL's minimum summer reserve margin criterion of 20% currently drives FPL's need for new resources, the Commission should reject Mr. Baron's proposed use of the Summer Coincident Peak methodology for the following reasons:

- The Summer Coincident Peak method fails to recognize the influence of a critical cost component of FPL's planning process, i.e., the influence that annual fuel savings has on the type of generating units added.
- The Summer Coincident Peak allocation does not send a better price signal than the 12 CP and $1/13^{th}$ methodology.
- The Summer Coincident Peak allocation methodology would allocate no production costs to certain rate classes even though all rate classes receive the benefit of FPL's generating capacity.

Q. On page 35 of his direct testimony, SFHHA witness Baron states that customer demands during the summer months drive the need for new generation capacity on the FPL system. Do you agree?

A. Yes. While FPL's projected need for additional resources is currently driven by the summer reserve margin criterion, FPL's resource planning utilizes two other reliability criteria which are important and could trigger the need for additional capacity.

In addition to the 20% summer reserve margin criterion, FPL's resource planning utilizes two other reliability criteria: (1) a minimum winter reserve margin criterion of 20%; and (2) a maximum annual loss-of-load probability ("LOLP") of 0.1 days per year. The winter reserve margin criterion addresses the winter months, and the LOLP criterion considers daily peak loads year round. Using a method that considers only the summer peak hour would not be consistent with FPL's use of the three reliability criteria in its resource planning work.

Q. You have previously testified that FPL considers other factors in its generation planning process. Does Mr. Baron consider these other factors in his proposal that FPL use the Summer CP methodology for production plant?

A. No. Consistent with his position in FPL's last rate case, Mr. Baron fails to consider other key factors of FPL's generation plan that drive capital expenditures on FPL's system. One of the factors Mr. Baron completely ignores is the influence that projected annual fuel cost savings has on the type of generating units added. While the decision to add additional generation capacity is driven by load requirements, the type of generation capacity added - and thus the total cost of the unit additions - is influenced by the number of hours the units are expected to run. As Dr. Steven R. Sim, FPL's Resource Assessment and Planning witness in Docket No. 060225-EI, In re: Florida Power & Light Company's Petition to Determine Need for West County Energy Center Units 1 and 2 Electric Power Plant, noted, "the type of resources that should be added is primarily based on a determination of the resources that result in the lowest average electric rates for

FPL's customers" (Direct Testimony, Dr. Steven R. Sim, page 5, line 23 through page 6, line 2). If MW capacity were the only consideration in the generation plan, as suggested by Mr. Baron, the Company's resources would consist solely of gas turbine peaking units which have the lowest fixed costs. This is clearly not the case, nor should it be.

Q. Would the Summer Coincident Peak allocation, as proposed by SFHHA witness Baron, send a better price signal than the 12 CP and 1/13th methodology?

A. No. The 12 CP and 1/13th methodology more accurately reflects FPL's generation plan than does the Summer Coincident Peak allocation. Accordingly, the 12 CP and 1/13th methodology will send a more appropriate price signal than the Summer Coincident Peak allocation methodology. As discussed previously, the Summer Coincident Peak methodology ignores the influence that annual fuel savings have on the type of generating units added which affects capital expenditures on FPL's system.

Q. Are there any other factors which should be considered in determining the appropriate method of allocating production plant?

A. Yes. The Commission has long recognized that one of the advantages of the 12 CP and 1/13th methodology is that it ensures that each rate class pays some portion of the production plant it uses (see page 42 in Order No. 11437, Docket No. 820097-EU, In re: Petition of FLORIDA POWER & LIGHT COMPANY for permission to increase its rate and charges and supplemental petition for addition of St. Lucie Nuclear Unit No. 2 to rate base). By contrast, methods such as the

Summer Coincident Peak allocation, which is limited to the demand for only one hour out of an entire year, can result in some rate classes contributing nothing towards production plant even though such rate classes clearly benefit from, and rely on, the system's production resources. This is evident in JAE-8 – Allocation of 2013 Projected Production and Transmission Plant in Service Using Summer CP and 12 CP and 1/13th Methodologies which shows that two rate classes would be allocated no production plant costs using a Summer Coincident Peak allocation.

Q. Have you performed a calculation of the cost shifts that would result from SFHHA witness Baron's proposed use of the Summer Coincident Peak allocation?

A. Yes. Mr. Baron's proposed use of the Summer Coincident Peak allocation method would shift costs away from medium and large commercial rate classes, classes in which Mr. Baron's clients take service, onto primarily the small commercial rate class. Exhibit JAE-9 – Impact of Summer CP Production Methodology on Rate Class Revenue Requirements provides a comparison of the rate class revenue requirements as proposed by FPL and those that would result from the use of Mr. Baron's proposed Summer Coincident Peak allocation method. The GS-1 rate class would be allocated additional costs, $7.3 million more than the amount in FPL's 2013 cost of service study, to the benefit of large commercial customers.

Q. Should the Commission approve Mr. Baron's proposed Summer CP method?

A. No. The Commission should approve FPL's proposed 12 CP and 1/13th methodology because it accurately reflects FPL's generation plan as it: (1) recognizes that the type of generation unit selected is influenced by both energy

and peak demand; (2) reflects the influence of the summer reserve margin criterion; and (3) recognizes that capacity must be available throughout the year to meet FPL's winter reserve margin and the annual LOLP criteria.

Q. What should the Commission consider if it decides to depart from the 12 CP and 1/13th method to a demand-only method such as the Summer CP?

A. I urge the Commission to reject a demand-only method like the Summer CP for allocating production costs to rate classes. Should the Commission consider approving the Summer CP method, I recommend that an energy component such as 25% Average Demand ("AD") be included in the methodology. The 25% AD component, which has been approved by the Commission for Tampa Electric Company ("TECO"), recognizes the impact energy savings have on the selection and cost of the unit best suited to meet FPL's capacity expansion needs. The Summer CP and 25% AD method would be more consistent with how FPL plans generation and how FPL incurs costs because it recognizes that the type of generation unit selected is influenced by both energy and peak demand. It also reflects the influence of the summer reserve margin that is currently driving the need for generation resources.

Q. Has FPL calculated the impact on rate classes of using the Summer CP and 25% AD alternative method?

A. Yes. FPL has performed an analysis showing the impact of using the alternative Summer CP and 25% AD method in comparison to the 12 CP and 1/13th method proposed by FPL in its cost of service study in this case. The results of the analysis can be seen in Exhibit JAE-10 - Impact of Alternative Summer CP and

25% AD versus FPL's Proposed 12 CP and 1/13th for Production Plant. As can be seen on in this Exhibit, this alternative methodology would decrease the residential rate class, RS-1, revenue requirements by $20 million. For the most part the other rate classes, including the higher load factor rate classes, would experience increases in revenue requirements.

Q. What does Mr. Baron propose in terms of transmission plant?

A. Mr. Baron proposes to also use the Summer CP demand method for allocating transmission plant costs to rate classes.

Q. What do you conclude from your review of Mr. Baron's proposal to use the Summer Coincident Peak to allocate transmission plant?

A. Using Summer CP is not representative of how FPL plans and expands its transmission system. The transmission planning process looks at FPL's annual system seasonal peaks to ensure adequate transmission capacity is available to meet the transmission needs of all FPL customers throughout FPL's transmission infrastructure.

Furthermore, the Summer CP methodology proposed by Mr. Baron would allocate no transmission costs to certain rate classes even though all rate classes receive the benefit of FPL's transmission capacity. The 12 CP and 1/13th method used by FPL is more consistent with FPL's transmission planning process and allocates some transmission costs to all classes.

Q. Has the Commission opined on the importance of "no free riders" by ensuring that all rate classes pay for the use of facilities that benefit them?

A. Yes. The Commission has long recognized that one of the advantages of the 12 CP and $1/13^{th}$ methodology is that it ensures that each rate class pays some portion of the production plant it uses (see page 42 of FPSC Order No. 11437, Docket No. 820097-EU). The same conclusion applies to transmission plant. Methods such as the Summer Coincident Peak allocation, which is limited to one hour a year, can result in some rate classes contributing nothing towards transmission plant costs even though such rate classes clearly benefit from, and rely on, the system's transmission resources. This is evident in Exhibit JAE-8 – Allocation of 2013 Projected Production and Transmission Plant in Service Using Summer CP and 12 CP and $1/13^{th}$ Methodologies which shows that two rate classes would be allocated no transmission plant costs using a Summer Coincident Peak allocation.

Q. Have you performed a calculation of the cost shifts that would result from SFHHA witness Baron's proposed use of the Summer CP method for allocating transmission?

A. Yes. Mr. Baron's proposed use of the Summer Coincident Peak allocation method for transmission would shift costs away from medium and large commercial rate classes onto residential and small commercial rate classes. Exhibit JAE-11 – Impact of Summer CP Transmission Methodology on Rate Class Revenue Requirements provides a comparison of the rate class revenue requirements as proposed by FPL and those that would result from the use of Mr. Baron's

proposed Summer Coincident Peak allocation method. As can be seen on Exhibit JAE-11, this methodology would have negligible effects on all rate classes.

Q. Have you performed a calculation of the cost shifts that would result from Mr. Baron's proposed use of the Summer CP, for both production and transmission, and the MDS methods?

A. Yes. Mr. Baron's proposed use of the Summer CP and MDS allocation methods would shift significant costs away from medium and large commercial rate classes onto residential and small commercial rate classes. Exhibit JAE-12 – Impact of Summer CP and MDS Methodologies on Rate Class Revenue Requirements provides a comparison of the rate class revenue requirements as proposed by FPL and those that would result from the use of Mr. Baron's proposed Summer Coincident Peak and MDS allocation methods. The calculation utilizes the MDS assumptions used by Mr. Baron and provided on Exhibit SJB-5 of his testimony.

As can be seen on Exhibit JAE-12, the residential rate class, RS-1, would be allocated $34.2 million of additional costs (revenue requirements) in the 2013 Test Year due to the use of the Summer Coincident Peak and MDS methodologies proposed by Mr. Baron. The GS-1 rate class would be allocated additional costs for the 2013 Test Year of $14.1 million.

In summary, Mr. Baron's proposed Summer Coincident Peak and MDS allocation methods would shift over $48.3 million in costs away from rate classes he

represents and onto the residential (RS-1) and small commercial (GS-1) rate classes.

IV. TESTIMONY OF FIPUG WITNESS POLLOCK

Q. Are there any cost of service issues raised by FIPUG witness Pollock to which you would like to respond?

A. Yes. FIPUG witness Pollock has raised three primary issues regarding FPL's 2013 cost of service study. Mr. Pollock:

- contends that non-firm credits, i.e., CS credits, should be allocated only to firm loads;
- proposes the use of the 12 CP method for allocating transmission plant; and,
- recommends the re-classification of certain production O&M expenses from energy to demand.

Q. On page 25, lines 10–12, of his testimony, Mr. Pollock contends that FPL's allocation of non-firm credits to both firm and non-firm customers violates the principle of cost causation and is inconsistent with FPL's planning principles. Do you agree?

A. No. FPL's allocation of the CS credits to all customers is consistent with FPL's planning principles and with current FPSC rate making policy for like incentives in FPL's Energy Conservation Cost Recovery ("ECCR") clause.

In 2007, FPL began treating projected CS kW reduction capability in a manner identical to all other projected load management ("LM") kW reductions, including Commercial/Industrial Load Control ("CILC") and Commercial/Industrial Demand Reduction Rider ("CDR"). FPL's decision to treat CS kW reductions the same as other LM kW reductions was made following the Commission's approval of the change in the CS tariff, effective July 18, 2006, requiring CS customers to notify FPL at least three years prior to terminating service under the CS rate schedule. FPL's resource planning process treats the projected kW reductions from all DSM programs and CS customers, residential/commercial/industrial energy efficiency ("EE") and LM programs, the same way. All of these kW reductions are accounted for as line item reductions to FPL's load forecast.

Since all customers, firm and non-firm, benefit from the kW reductions from all DSM programs and CS service, it is appropriate for all customers to pay for the incentives and credits provided to CILC, CDR and CS customers just as all customers pay for incentives associated with residential EE and LM programs. As previously mentioned, FPL's allocation of CS credits in base rates mirrors the treatment approved by the Commission for FPL's Demand Side Management and LM programs in FPL's ECCR clause.

Q. On page 32, lines 10–12, Mr. Pollock proposes that, "If the Commission adopts 12 CP-1/13th for production plant, it should adopt the 12 CP method for transmission plant." What is your position regarding his proposal?

A. While FPL believes the 12 CP and 1/13th method is the appropriate methodology for FPL, the demand-only 12 CP method proposed by FIPUG's witness is not an unreasonable method.

Q. Please summarize Mr. Pollock's issue with FPL's classification of production O&M expense?

A. On page 32, lines 12-14, of his testimony, Mr. Pollock asserts that FPL classified $99 million of expense to energy which, according to the NARUC Manual, should be classified to demand.

Q. **Do you agree with Mr. Pollock's proposed re-classification of certain production O&M expenses from energy to demand?**

A. No. On page 33 of his testimony, Mr. Pollock indicates that, for the most part, FPL followed the NARUC Manual in classifying production O&M expenses. He then notes some exceptions in the Nuclear Operation and Supervision and Other Production O&M expenses. He then claims that had FPL also followed the NARUC Manual for these expenses, it would have classified a total of $422 million to demand instead of the $323 million FPL classified to demand, for a difference of $99 million more to demand.

Q. Mr. Pollock claims FPL did not follow the NARUC Manual for Other Production O&M expenses, please explain.

A. With regards to Other Production O&M expenses, which account for $87 million of the $99 million difference claimed by Mr. Pollock, FPL classified these expenses to energy and demand consistent with the NARUC Manual classification of FPL's Steam Production assets. FPL followed the Steam Production and not the Other Production O&M classification to recognize the underlying operating characteristics of FPL's current portfolio of Other Production assets.

When the NARUC Manual was published 20 years ago, the other production FERC function consisted primarily, if not entirely, of peaking units so it was appropriate to classify these expenses to demand. In contrast, FPL's other production function currently consists primarily of combined cycle base and intermediate units, so the classification of these expenses today is more energy than demand. FPL, therefore, classified the Other Production O&M consistent with the NARUC Manual classification of Steam Production O&M.

In summary, FPL properly classified the O&M expenses associated with its combined cycle units in the other production FERC function as energy, consistent with the NARUC Manual classification of other base load and intermediate units.

Q. In conducting your review of Mr. Pollock's claim regarding the classification of production O&M expenses, did you identify any other issues?

A. Yes. Exhibit JAE-13 – Analysis of Production O&M Expense Classification to Demand and Energy provides a summary of the analysis performed by FPL regarding the classification of the Production O&M expenses in question. On Page 1 of the Exhibit, the total in column 4 shows that FPL classified $340.4 million to energy. The total in column 9 of page 1 shows the amount of O&M that would have been classified to energy had the NARUC Manual been followed exactly, $264.1 million. On Page 3, the total in column 7 shows the shift to energy resulting from FPL's re-classification of Other Production O&M addressed above, $86.9 million. Based on the results of this analysis, which are also shown on Table 1 below, FPL should have classified a total of $351.0 million to energy, not the $340.4 million classified to energy in its filed cost of service study.

TABLE 1 – SUMMARY OF PRODUCTION O&M EXPENSES

	FPL METHOD AS FILED (1)	NARUC MANUAL (2)	NARUC MANUAL & FPL CHANGES (3)	SHIFT TO ENERGY (4) = (3)-(2)
ALLOCATED TO ENERGY	$340,367,442	$264,105,546	$350,996,883	$86,891,336
		$10,629,441 Cols. (3) – (1)		

This means FPL understated the amount of Production O&M to energy by $10.6 million. This is in sharp contrast to Mr. Pollock's claim that FPL overstated the amount of Production O&M to energy by $99 million.

In summary, Mr. Pollock's claim that FPL incorrectly classified $99 million of production O&M expense to energy is unfounded and should be rejected by the Commission. Exhibit JAE-14 – Impact of Corrected Production O&M Expense Classification on Rate Classes, shows that the impact on rate class revenue requirements from using FPL's corrected Production O&M classifications to demand and energy would be minimal.

V. TESTIMONY OF FEA WITNESS STEPHENS

Q. Has FEA witness Stephens raised any cost of service issues to which you would like to respond?

A. Yes. On page 2 of his testimony, witness Stephens identifies three costs of service issues, all related to distribution costs. Mr Stephens:

- questions whether FPL properly separated primary voltage and secondary voltage distribution costs;
- recommends that FPL include single-phase primary voltage as functioning only to serve secondary voltage customers and allocate these costs only to secondary voltage customers; and,
- indicates that FPL's cost study ignores the customer-related component of the distribution system associated with the minimum distribution system.

Q. With regards to Mr. Stephens' first issue, did FPL properly separate and allocate distribution equipment costs to primary and secondary customers?

A. Yes. Exhibit JAE-15 – Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers clearly shows that FPL has properly allocated costs of primary and secondary voltage facilities to rate classes.

Q. Witness Stephens also asserts that FPL's cost of service methodology fails to recognize that primary voltage lines that are operated in single-phase and dual-phase configurations are rarely constructed to serve primary voltage loads and function primarily to serve secondary customers, and therefore should be allocated to secondary voltage customers. Please respond.

A. Mr. Stephens is correct that single/dual-phase primary facilities primarily serve secondary customers. On the other hand, it is also true that certain of FPL's single/double/three-phase lines serve solely primary customers.

Q. As a result of this issue, Mr. Stephens recommends that FPL alter its cost of service study in this case and, if it cannot be reasonably accomplished in this case, it should happen at the next opportunity, e.g., FPL's next rate case. Please comment.

A. Mr. Stephens' issue bears further consideration; however, FPL would need additional time to gather the necessary information to evaluate this methodology change. While Mr. Stephens asserts that identifying the single/dual/three-phase facilities is "a relatively simple task", the fact is, it is not. Identifying the single/dual/three-phase facilities is only one necessary component required to complete and evaluate this methodology. Other information requirements include

identifying those customers served by these facilities and the costs associated with each of the primary phase systems.

Q. FEA witness Stephens also advocates that FPL use an MDS methodology to allocate distribution plant in its next rate case. Do you agree with his proposal?

A. No. For the same reasons outlined in response to SFHHA witness Baron's proposal, the Commission should reject Mr. Stephens' proposal.

Q. On page 16 - 18 of his testimony, Mr. Stephens asserts that certain Florida Administrative Code (F.A.C.) rules such as Rule 25-6.0345 which require electric utilities to comply with the National Electrical Safety Code, and Rule 25-6.0432 - Electric Infrastructure Storm Hardening, "cause electric utilities to incur costs in a manner that is, in no way whatsoever, related to the peak load of the customers, ..." Do you agree with this assertion?

A. No. These rules require FPL to construct facilities to certain standards so that it can more reliably and safely serve the load needs of its customers. The costs associated with these requirements should not be decoupled from the underlying assets being constructed or hardened and are, therefore, properly accounted for in FPL's cost of service study.

Q. Does this conclude your rebuttal testimony?

A. Yes.

Impact of MDS Methodology on Rate Class Revenue Requirements

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) MDS Methodology Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,836.8	$34.2	1.2%
GSD(T)-1	$941.0	$941.1	$918.0	($23.2)	-2.5%
GSLD(T)-1	$404.8	$405.9	$394.8	($11.1)	-2.7%
GS(T)-1	$294.5	$294.5	$299.5	$5.1	1.7%
CILC-1D	$85.5	$85.5	$82.9	($2.6)	-3.0%
SL-1	$80.6	$80.6	$79.8	($0.7)	-0.9%
GSLD(T)-2	$75.5	$75.7	$73.5	($2.2)	-2.9%
CILC-1T	$28.6	$28.7	$28.7	$0.0	0.0%
OL-1	$12.9	$12.9	$13.8	$0.9	6.8%
CILC-1G	$5.8	$5.8	$5.6	($0.2)	-2.6%
GSLD(T)-3	$4.6	$4.6	$4.6	$0.0	0.0%
MET	$3.5	$3.6	$3.4	($0.2)	-4.5%
SST-TST	$2.6	$2.6	$2.6	$0.0	0.0%
GSCU-1	$1.7	$1.7	$1.8	$0.1	6.8%
OS-2	$1.1	$1.1	$1.0	($0.1)	-12.6%
SL-2	$0.9	$0.9	$0.9	($0.0)	-2.3%
SST-DST	$0.4	$0.4	$0.4	($0.0)	-10.2%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	($0.0)	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	($0.0)	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender in Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

Allocation of 2013 Projected Production and Transmission Plant in Service
Using Summer CP and 12 CP and 1/13th Methodologies

	Production Plant				Transmission Plant			
	Summer CP Factor	Summer Peak Allocation	12CP & 1/13th Factor	12CP & 1/13th Allocation	Summer CP Factor	Summer Peak Allocation	12CP & 1/13th Factor	12CP & 1/13th Allocation
CILC-1D	1.888%	261,354,253	2.017%	279,294,502	1.885%	66,569,234	2.014%	71,138,774
CILC-1G	0.122%	16,853,349	0.130%	17,941,966	0.122%	4,292,697	0.129%	4,569,977
CILC-1T	0.865%	119,801,645	0.893%	123,623,108	0.935%	33,003,411	0.962%	33,976,772
GS(T)-1	6.153%	851,918,183	5.696%	788,548,740	6.144%	216,991,077	5.687%	200,850,321
GSCU-1	0.022%	3,012,776	0.026%	3,532,419	0.022%	767,381	0.025%	899,738
GSD(T)-1	21.975%	3,042,375,986	21.906%	3,032,738,007	21.943%	774,920,004	21.873%	772,465,126
GSLD(T)-1	9.565%	1,324,191,368	9.823%	1,359,912,070	9.550%	337,283,224	9.808%	346,381,602
GSLD(T)-2	1.766%	244,534,537	1.842%	255,045,141	1.764%	62,285,104	1.839%	64,962,247
GSLD(T)-3	0.133%	18,402,880	0.143%	19,797,761	0.160%	5,655,272	0.170%	6,010,560
METRO	0.083%	11,500,646	0.088%	12,239,939	0.083%	2,929,316	0.088%	3,117,620
OL-1	0.000%	-	0.017%	2,374,169	0.000%	-	0.017%	604,722
OS-2	0.005%	738,359	0.009%	1,283,179	0.005%	188,066	0.009%	326,837
RS(T)-1	57.282%	7,930,389,675	57.222%	7,922,073,779	57.196%	2,019,940,213	57.136%	2,017,822,081
SL-1	0.000%	-	0.090%	12,404,311	0.000%	-	0.089%	3,159,488
SL-2	0.018%	2,555,977	0.022%	3,057,322	0.018%	651,030	0.022%	778,727
SST-1D	0.006%	848,496	0.004%	587,469	0.006%	216,119	0.004%	149,634
SST-1T	0.116%	16,093,752	0.073%	10,117,997	0.167%	5,896,742	0.124%	4,374,664
TOTAL	100.000%	13,844,571,880	100.000%	13,844,571,880	100.000%	3,531,588,889	100.000%	3,531,588,889

NOTE: Transmission factors include adjustment for transmission pulloffs

Docket No. 120015-EI
Allocation of 2013 Projected Production and Transmission Plant in Service
Using Summer CP and 12 CP and 1/13th Methodologies
Exhibit JAE-8, Page 1 of 1

Impact of Summer CP Production Methodology on Rate Class Revenue Requirements

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) Summer CP Prod. Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,802.4	($0.2)	0.0%
GSD(T)-1	$941.0	$941.1	$942.8	$1.6	0.2%
GSLD(T)-1	$404.8	$405.9	$402.0	($3.9)	-1.0%
GS(T)-1	$294.5	$294.5	$301.8	$7.3	2.5%
CILC-1D	$85.5	$85.5	$83.6	($1.9)	-2.3%
SL-1	$80.6	$80.6	$79.2	($1.3)	-1.7%
GSLD(T)-2	$75.5	$75.7	$74.6	($1.1)	-1.5%
CILC-1T	$28.6	$28.7	$28.3	($0.4)	-1.3%
OL-1	$12.9	$12.9	$12.7	($0.3)	-2.0%
CILC-1G	$5.8	$5.8	$5.6	($0.1)	-2.0%
GSLD(T)-3	$4.6	$4.6	$4.4	($0.2)	-3.3%
MET	$3.5	$3.6	$3.5	($0.1)	-2.4%
SST-TST	$2.6	$2.6	$3.3	$0.7	26.6%
GSCU-1	$1.7	$1.7	$1.6	($0.1)	-3.4%
OS-2	$1.1	$1.1	$1.1	($0.1)	-5.6%
SL-2	$0.9	$0.9	$0.8	($0.1)	-6.4%
SST-DST	$0.4	$0.4	$0.4	$0.0	7.9%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	($0.0)	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	($0.0)	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

Impact of Alternative Summer CP and 25% AD versus FPL's Proposed 12 CP and 1/13th for Production Plant

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) Summer CP+25% AD Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,782.6	($20.0)	-0.7%
GSD(T)-1	$941.0	$941.1	$950.7	$9.6	1.0%
GSLD(T)-1	$404.8	$405.9	$406.7	$0.8	0.2%
GS(T)-1	$294.5	$294.5	$300.2	$5.7	2.0%
CILC-1D	$85.5	$85.5	$86.5	$1.0	1.2%
SL-1	$80.6	$80.6	$80.9	$0.4	0.5%
GSLD(T)-2	$75.5	$75.7	$76.6	$0.9	1.2%
CILC-1T	$28.6	$28.7	$29.6	$0.9	3.3%
OL-1	$12.9	$12.9	$13.0	$0.1	0.5%
CILC-1G	$5.8	$5.8	$5.8	$0.1	0.9%
GSLD(T)-3	$4.6	$4.6	$4.6	$0.0	0.6%
MET	$3.5	$3.6	$3.5	($0.1)	-2.0%
SST-TST	$2.6	$2.6	$3.2	$0.6	23.5%
GSCU-1	$1.7	$1.7	$1.7	($0.0)	-0.4%
OS-2	$1.1	$1.1	$1.1	($0.0)	-3.7%
SL-2	$0.9	$0.9	$0.9	($0.0)	-1.3%
SST-DST	$0.4	$0.4	$0.4	$0.0	8.8%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	($0.0)	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	($0.0)	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

Impact of Summer CP Transmission Methodology on Rate Class Revenue Requirements

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) Summer CP Tran. Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,802.9	$0.2	0.0%
GSD(T)-1	$941.0	$941.1	$941.4	$0.3	0.0%
GSLD(T)-1	$404.8	$405.9	$405.0	($0.9)	-0.2%
GS(T)-1	$294.5	$294.5	$296.1	$1.7	0.6%
CILC-1D	$85.5	$85.5	$85.0	($0.5)	-0.6%
SL-1	$80.6	$80.6	$80.2	($0.3)	-0.4%
GSLD(T)-2	$75.5	$75.7	$75.4	($0.3)	-0.4%
CILC-1T	$28.6	$28.7	$28.6	($0.1)	-0.4%
OL-1	$12.9	$12.9	$12.9	($0.1)	-0.5%
CILC-1G	$5.8	$5.8	$5.7	($0.0)	-0.5%
GSLD(T)-3	$4.6	$4.6	$4.6	($0.0)	-0.8%
MET	$3.5	$3.6	$3.5	($0.0)	-0.6%
SST-TST	$2.6	$2.6	$2.8	$0.2	6.1%
GSCU-1	$1.7	$1.7	$1.7	($0.0)	-0.8%
OS-2	$1.1	$1.1	$1.1	($0.0)	-1.3%
SL-2	$0.9	$0.9	$0.9	($0.0)	-1.5%
SST-DST	$0.4	$0.4	$0.4	$0.0	1.8%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	($0.0)	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	($0.0)	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

Impact of Summer CP and MDS Methodologies on Rate Class Revenue Requirements

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) Summer CP & MDS Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,836.82	$34.2	1.2%
GSD(T)-1	$941.0	$941.1	$919.86	($21.3)	-2.3%
GSLD(T)-1	$404.8	$405.9	$389.95	($15.9)	-3.9%
GS(T)-1	$294.5	$294.5	$308.56	$14.1	4.8%
CILC-1D	$85.5	$85.5	$80.52	($5.0)	-5.8%
SL-1	$80.6	$80.6	$78.14	($2.4)	-3.0%
GSLD(T)-2	$75.5	$75.7	$72.12	($3.6)	-4.7%
CILC-1T	$28.6	$28.7	$28.22	($0.5)	-1.6%
OL-1	$12.9	$12.9	$13.50	$0.6	4.3%
CILC-1G	$5.8	$5.8	$5.47	($0.3)	-5.2%
GSLD(T)-3	$4.6	$4.6	$4.40	($0.2)	-4.1%
MET	$3.5	$3.6	$3.29	($0.3)	-7.4%
SST-TST	$2.6	$2.6	$3.47	$0.9	32.7%
GSCU-1	$1.7	$1.7	$1.74	$0.0	2.6%
OS-2	$1.1	$1.1	$0.90	($0.2)	-19.5%
SL-2	$0.9	$0.9	$0.79	($0.1)	-10.2%
SST-DST	$0.4	$0.4	$0.39	($0.0)	-0.6%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	$0.0	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	$0.0	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY

Analysis of Production O&M Expense Classification to Demand and Energy

Classification of Production O&M Expense - FPL vs. NARUC Manual

Test Year Ending December 31, 2013

	FPL Method: Total Retail As Filed						NARUC Cost Allocation Manual				
					Percent to:					Percent to:	
COSS ID/Description	Total	Labor	Demand	Energy	Demand	Energy	Method	Demand	Energy	Demand	Energy
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
STEAM O&M - OPERATION SUPERV & ENG	7,653,262	2,239,183	4,651,166	3,002,096	61%	39%	Steam Oper (2)	2,768,427	4,884,835	36%	64%
STEAM O&M - FUEL - NON RECV EXP	9,802,801			9,802,801	0%	100%	Energy		9,802,801	0%	100%
STEAM O&M - STEAM EXPENSES	5,856,574	1,828,925	1,828,925	4,027,649	31%	69%	Labor	1,828,925	4,027,649	31%	69%
STEAM O&M - ELECT EXPENSES	2,222,931	925,318	925,318	1,297,613	42%	58%	Labor	925,318	1,297,613	42%	58%
STEAM O&M - MISC STEAM EXP	20,698,622	11,202,936	20,698,622		100%	0%	Demand	20,698,622		100%	0%
STEAM O&M - RENTS	3,420		3,420		100%	0%	Demand	3,420		100%	0%
STEAM O&M - MAINT SUPERV & ENG	8,580,974	2,457,201	1,332,435	7,248,539	16%	84%	Steam Maint (2)	2,450,538	6,130,437	29%	71%
STEAM O&M - MAINT OF STRUCTURES	6,024,503	2,040,586	6,024,503		100%	0%	Demand	6,024,503		100%	0%
STEAM O&M - MAINT OF BOILER PLANT	19,609,182	4,898,177		19,609,182	0%	100%	Energy		19,609,182	0%	100%
STEAM O&M - MAINT OF ELECT PLANT	10,395,609	2,995,574		10,395,609	0%	100%	Energy		10,395,609	0%	100%
STEAM O&M - MAINT OF MISC STEAM PLT	2,729,500	1,134,322		2,729,500	0%	100%	Energy		2,729,500	0%	100%
NUCLEAR O&M - OPERAT SUPERV & ENG	102,750,373	71,610,992	70,881,462	31,868,911	69%	31%	Nuclear Oper (2)	67,440,768	35,309,605	66%	34%
NUCLEAR O&M - NUCL FUEL EXP	11,527,551			11,527,551	0%	100%	Energy		11,527,551	0%	100%
NUCLEAR O&M - COOLANTS AND WATER	8,822,561	4,958,411	4,958,411	3,864,150	56%	44%	Labor	4,958,411	3,864,150	56%	44%
NUCLEAR O&M - STEAM EXPENSES	63,322,328	54,818,096	54,818,096	8,504,232	87%	13%	Labor	54,818,096	8,504,232	87%	13%
NUCLEAR O&M - ELECT EXPENSES	65,135			65,135	0%	100%	Labor		65,135	0%	100%
NUCLEAR O&M - MISC NUCLEAR PWR EXP	65,170,263	37,959,966	65,170,263		100%	0%	Demand	65,170,263		100%	0%
NUCLEAR O&M - MAINT SUPERV & ENG	108,774,164	58,806,858	12,150,347	96,623,817	11%	89%	Nuclear Maint (2)	9,472,858	99,301,307	9%	91%
NUCLEAR O&M - MAINT OF STRUCTURES	5,605,070	55,093	5,605,070		100%	0%	Demand	5,605,070		100%	0%
NUCLEAR O&M - MAINT OF REACTOR PLANT	29,705,383	2,733,831		29,705,383	0%	100%	Energy		29,705,383	0%	100%
NUCLEAR O&M - MAINT OF ELECT PLANT	11,762,700	1,292,557		11,762,700	0%	100%	Energy		11,762,700	0%	100%
NUCLEAR O&M - MAINT OF MISC NUCL PLT	3,051,790	283,770		3,051,790	0%	100%	Energy		3,051,790	0%	100%
OTH PWR O&M - OPERAT SUPERV & ENG	14,824,683	10,175,337	14,824,683		100%	0%	Demand	14,824,683		100%	0%
OTH PWR O&M - FUEL N-RECOV EMISSIONS	2,136,068			2,136,068	0%	100%	Energy		2,136,068	0%	100%
OTH PWR O&M - GENERATION EXPENSES	12,432,002	9,593,441	12,432,002		100%	0%	Demand	12,432,002		100%	0%
OTH PWR O&M - MISC OTH PWR GENERAT	29,447,241	21,525,767	29,447,241		100%	0%	Demand	29,447,241		100%	0%
OTH PWR O&M - MAINT SUPERV & ENG	8,871,630	6,009,262		8,871,630	0%	100%	Demand	8,871,630		100%	0%
OTH PWR O&M - MAINT OF STRUCTURES	11,088,148	3,064,172	11,088,148		100%	0%	Demand	11,088,148		100%	0%
OTH PWR O&M - MAINT GENR & ELECT PLT	69,528,221	28,218,645		69,528,221	0%	100%	Demand	69,528,221		100%	0%
OTH PWR O&M - MAINT MISC OTH PWR GEN	4,744,866	1,772,415		4,744,866	0%	100%	Demand	4,744,866		100%	0%
OTH PWR O&M - SYS CNTR & L DISPATCH	3,277,888	2,037,059	3,277,888		100%	0%	Demand	3,277,888		100%	0%
OTH PWR O&M - OTHER EXPENSES	2,907,543	2,628,014	2,907,543		100%	0%	Demand	2,907,543		100%	0%
Total Production O&M Expense	663,392,984	347,265,907	323,025,542	340,367,442	49%	51%		399,287,438	264,105,546	60%	40%

Notes:

1. Column (1) includes the Labor Costs listed in Column (2).
2. The classification between demand-related and energy-related is carried out on the basis of the relative proportions of labor costs contained in the other accounts in the respective account grouping which are shown on Page 2 of 4.

FLORIDA POWER & LIGHT COMPANY

Analysis of Production O&M Expense Classification to Demand and Energy

Classification of Production O&M Expense - FPL vs. NARUC Manual

Test Year Ending December 31, 2013

STEAM O&M - OPERATION SUPERV & ENG	Costs	Labor	% Labor
STEAM O&M - FUEL - NON RECV EXP	9,802,801	-	
STEAM O&M - STEAM EXPENSES	5,856,574	1,828,925	
STEAM O&M - ELECT EXPENSES	2,222,931	925,318	
STEAM O&M - MISC STEAM EXP	20,698,622	11,202,936	
STEAM O&M - RENTS	3,420	-	
Total	38,584,347	13,957,179	**36.17%**

NUCLEAR O&M - OPERAT SUPERV & ENG	Costs	Labor	% Labor
NUCLEAR O&M - NUCL FUEL EXP	11,527,551	-	
NUCLEAR O&M - COOLANTS AND WATER	8,822,561	4,958,411	
NUCLEAR O&M - STEAM EXPENSES	63,322,328	54,818,096	
NUCLEAR O&M - ELECT EXPENSES	65,135	-	
NUCLEAR O&M - MISC NUCLEAR PWR EXP	65,170,263	37,959,966	
Total	148,907,838	97,736,472	**65.64%**

STEAM O&M - MAINT SUPERV & ENG	Costs	Labor	% Labor
STEAM O&M - MAINT OF STRUCTURES	6,024,503	2,040,586	
STEAM O&M - MAINT OF BOILER PLANT	19,609,182	4,898,177	
STEAM O&M - MAINT OF ELECT PLANT	10,395,609	2,995,574	
STEAM O&M - MAINT OF MISC STEAM PLT	2,729,500	1,134,322	
Total	38,758,794	11,068,659	**28.56%**

NUCLEAR O&M - MAINT SUPERV & ENG	Costs	Labor	% Labor
NUCLEAR O&M - MAINT OF STRUCTURES	5,605,070	55,093	
NUCLEAR O&M - MAINT OF REACTOR PLANT	29,705,383	2,733,831	
NUCLEAR O&M - MAINT OF ELECT PLANT	11,762,700	1,292,557	
NUCLEAR O&M - MAINT OF MISC NUCL PLT	3,051,790	283,770	
Total	50,124,942	4,365,250	**8.71%**

FLORIDA POWER & LIGHT COMPANY
Analysis of Production O&M Expense Classification to Demand and Energy
Classification of Production O&M Expense - FPL's Revisions to NARUC Manual
Test Year Ending December 31, 2013

	NARUC Cost Allocation Manual			NARUC Manual & FPL Methodology Changes (Note 3)			Shift to Energy due to FPL's Methodology Change for Other Production O&M
COSS ID/Description	Method	Demand	Energy	Revised Method	Demand	Energy	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
STEAM O&M - OPERATION SUPERV & ENG	Steam Oper (2)	2,768,427	4,884,835		2,768,427	4,884,835	
STEAM O&M - FUEL - NON RECV EXP	Energy		9,802,801			9,802,801	
STEAM O&M - STEAM EXPENSES	Labor	1,828,925	4,027,649		1,828,925	4,027,649	
STEAM O&M - ELECT EXPENSES	Labor	925,318	1,297,613		925,318	1,297,613	
STEAM O&M - MISC STEAM EXP	Demand	20,698,622			20,698,622		
STEAM O&M - RENTS	Demand	3,420			3,420		
STEAM O&M - MAINT SUPERV & ENG	Steam Maint (2)	2,450,538	6,130,437		2,450,538	6,130,437	
STEAM O&M - MAINT OF STRUCTURES	Demand	6,024,503			6,024,503		
STEAM O&M - MAINT OF BOILER PLANT	Energy		19,609,182			19,609,182	
STEAM O&M - MAINT OF ELECT PLANT	Energy		10,395,609			10,395,609	
STEAM O&M - MAINT OF MISC STEAM PLT	Energy		2,729,500			2,729,500	
NUCLEAR O&M - OPERAT SUPERV & ENG	Nuclear Oper (2)	67,440,768	35,309,605		67,440,768	35,309,605	
NUCLEAR O&M - NUCL FUEL EXP	Energy		11,527,551			11,527,551	
NUCLEAR O&M - COOLANTS AND WATER	Labor	4,958,411	3,864,150		4,958,411	3,864,150	
NUCLEAR O&M - STEAM EXPENSES	Labor	54,818,096	8,504,232		54,818,096	8,504,232	
NUCLEAR O&M - ELECT EXPENSES	Labor		65,135			65,135	
NUCLEAR O&M - MISC NUCLEAR PWR EXP	Demand	65,170,263			65,170,263		
NUCLEAR O&M - MAINT SUPERV & ENG	Nuclear Maint (2)	9,472,858	99,301,307		9,472,858	99,301,307	
NUCLEAR O&M - MAINT OF STRUCTURES	Demand	5,605,070			5,605,070		
NUCLEAR O&M - MAINT OF REACTOR PLANT	Energy		29,705,383			29,705,383	
NUCLEAR O&M - MAINT OF ELECT PLANT	Energy		11,762,700			11,762,700	
NUCLEAR O&M - MAINT OF MISC NUCL PLT	Energy		3,051,790			3,051,790	
OTH PWR O&M - OPERAT SUPERV & ENG	Demand	14,824,683		Other Pwr Oper (4)	10,481,180	4,343,503	4,343,503
OTH PWR O&M - FUEL N-RECOV EMISSIONS	Energy		2,136,068			2,136,068	
OTH PWR O&M - GENERATION EXPENSES	Demand	12,432,002		Labor (3)	9,593,441	2,838,561	2,838,561
OTH PWR O&M - MISC OTH PWR GENERAT	Demand	29,447,241			29,447,241		
OTH PWR O&M - MAINT SUPERV & ENG	Demand	8,871,630		Other Pwr Maint (5)	3,435,445	5,436,185	5,436,185
OTH PWR O&M - MAINT OF STRUCTURES	Demand	11,088,148			11,088,148		
OTH PWR O&M - MAINT GENR & ELECT PLT	Demand	69,528,221		Energy (3)		69,528,221	69,528,221
OTH PWR O&M - MAINT MISC OTH PWR GEN	Demand	4,744,866		Energy (3)		4,744,866	4,744,866
OTH PWR O&M - SYS CNTR & L DISPATCH	Demand	3,277,888			3,277,888		
OTH PWR O&M - OTHER EXPENSES	Demand	2,907,543			2,907,543		
Total Production O&M Expense		399,287,438	264,105,546		312,396,102	350,996,883	86,891,336

Docket No. 120015-EI
Analysis of Production O&M Expense
Classification to Demand and Energy
Exhibit JAE-13, Page 3 of 4

FLORIDA POWER & LIGHT COMPANY
Analysis of Production O&M Expense Classification to Demand and Energy
Classification of Production O&M Expense - FPL's Revisions to NARUC Manual
Test Year Ending December 31, 2013

Notes to Page 3 of 4:

3. The most recent NARUC Cost Allocation Manual was released in January 1992. The NARUC methodologies for Other Production Power O&M expenses are based on the assumption that all the plants in this category are peaker units. This assumption is no longer valid since technology has significantly advanced in the last 20 years. Other Power Production is no longer comprised exclusively of peaker units. Gas-powered combined cycle units nowadays are a significant source of base and intermediate load for FPL. According to the 2010 FERC Form 1, approximately 95% of the Other Power Production O&M expenses (excluding fuel) were attributable to the combined cycle units, while only about 5% of these expenses were attributable to the gas turbine (peaker) units. As a result, FPL is allocating Other Power Production O&M expenses based on the methodology used for the corresponding Steam Power O&M expenses.

4. OTH PWR O&M - OPERAT SUPERV & ENG	Costs	Labor	% Labor
OTH PWR O&M - FUEL N-RECOV EMISSIONS	2,136,068	-	
OTH PWR O&M - GENERATION EXPENSES	12,432,002	9,593,441	
OTH PWR O&M - MISC OTH PWR GENERAT	29,447,241	21,525,767	
Total	44,015,310	31,119,208	**70.70%**

5. OTH PWR O&M - MAINT SUPERV & EN	Costs	Labor	% Labor
OTH PWR O&M - MAINT OF STRUCTURES	11,088,148	3,064,172	
OTH PWR O&M - MAINT GENR & ELECT PLT	69,528,221	28,218,645	
OTH PWR O&M - MAINT MISC OTH PWR GEN	4,744,866	1,772,415	
Total	85,361,234	33,055,232	**38.72%**

Docket No. 120015-EI
Analysis of Production O&M Expense
Classification to Demand and Energy
Exhibit JAE-13, Page 4 of 4

Impact of Corrected Production O&M Expense Classification on Rate Classes

For the Test Year 2013
($ Millions)

(1) Rate Class	(2) As Filed Target Revenue Requirements [1]	(3) As Corrected Target Revenue Requirements [2]	(4) Corrected Prod. O&M Target Revenue Requirements	(5) Increase (Decrease) in Revenue Requirements (4) - (3)	(6) Percent Increase (Decrease) (5) / (3)
RS(T)-1	$2,804.2	$2,802.7	$2,801.8	($0.9)	0.0%
GSD(T)-1	$941.0	$941.1	$941.5	$0.4	0.0%
GSLD(T)-1	$404.8	$405.9	$406.1	$0.2	0.0%
GS(T)-1	$294.5	$294.5	$294.5	($0.0)	0.0%
CILC-1D	$85.5	$85.5	$85.6	$0.1	0.1%
SL-1	$80.6	$80.6	$80.6	$0.1	0.1%
GSLD(T)-2	$75.5	$75.7	$75.8	$0.1	0.1%
CILC-1T	$28.6	$28.7	$28.7	$0.1	0.2%
OL-1	$12.9	$12.9	$12.9	$0.0	0.1%
CILC-1G	$5.8	$5.8	$5.8	$0.0	0.1%
GSLD(T)-3	$4.6	$4.6	$4.6	$0.0	0.1%
MET	$3.5	$3.6	$3.6	($0.0)	0.0%
SST-TST	$2.6	$2.6	$2.6	$0.0	0.1%
GSCU-1	$1.7	$1.7	$1.7	$0.0	0.1%
OS-2	$1.1	$1.1	$1.1	$0.0	0.0%
SL-2	$0.9	$0.9	$0.9	$0.0	0.2%
SST-DST	$0.4	$0.4	$0.4	$0.0	0.1%
Total Revenues from Sales	$4,748.1	$4,748.1	$4,748.1	($0.0)	0.0%
Other Operating Revenues	$175.6	$175.6	$175.6	$0.0	0.0%
Total Operating Revenues	$4,923.8	$4,923.8	$4,923.8	($0.0)	0.0%

Notes:

[1] As provided in the direct testimony of Joseph A. Ender Exhibit JAE-6, Column (3)

[2] This calculation reflects the retail rate class impact of the correction described in Item 5 of FPL's Notice of Identified Adjustments (filed on April 27, 2012).• It does not, however, correct the retail jurisdiction's understatement of revenue requirements of $0.4 million.

Totals may not add due to rounding.

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	Total Retail				CILC-1D			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	1,063,001	993,663	66,711	2,628	20,659	19,385	837	437
Primary/Secondary Split Percentage			93.48%	6.28%	0.25%	1.94%	1.82%	0.08%	0.04%
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	1,316,275	988,370	325,476	2,430	23,769	19,282	4,083	404
Primary/Secondary Split Percentage			75.09%	24.73%	0.18%	1.81%	1.46%	0.31%	0.03%
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	1,508,343	1,404,925	103,418		28,705	27,408	1,297	
Primary/Secondary Split Percentage			93.14%	6.86%		1.90%	1.82%	0.09%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	2,053,124	1,770,346	282,777		38,084	34,537	3,547	
Primary/Secondary Split Percentage			86.23%	13.77%		1.85%	1.68%	0.17%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	2,018,102	216,220	1,801,882		17,204	4,218	12,986	
Primary/Secondary Split Percentage			10.71%	89.29%		0.85%	0.21%	0.64%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(502,470)	(469,694)	(31,534)	(1,242)	(9,765)	(9,163)	(396)	(207)
Primary/Secondary Split Percentage			93.48%	6.28%	0.25%	1.94%	1.82%	0.08%	0.04%
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(613,857)	(460,935)	(151,789)	(1,133)	(11,085)	(8,992)	(1,904)	(188)
Primary/Secondary Split Percentage			75.09%	24.73%	0.18%	1.81%	1.46%	0.31%	0.03%
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(294,199)	(274,027)	(20,171)		(5,599)	(5,346)	(253)	
Primary/Secondary Split Percentage			93.14%	6.86%		1.90%	1.82%	0.09%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(727,427)	(627,238)	(100,189)		(13,493)	(12,237)	(1,257)	
Primary/Secondary Split Percentage			86.23%	13.77%		1.85%	1.68%	0.17%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	CILC-1G				CILC-1T			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	1,392	1,299	88	5				
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%	0.00%				
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	1,727	1,292	431	4				
Primary/Secondary Split Percentage		0.13%	0.10%	0.03%	0.00%				
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	1,973	1,836	137					
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%					
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	2,688	2,314	374					
Primary/Secondary Split Percentage		0.13%	0.11%	0.02%					
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	1,646	283	1,364					
Primary/Secondary Split Percentage		0.08%	0.01%	0.07%					
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(658)	(614)	(42)	(2)				
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%	0.00%				
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(805)	(602)	(201)	(2)				
Primary/Secondary Split Percentage		0.13%	0.10%	0.03%	0.00%				
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(385)	(358)	(27)					
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%					
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(952)	(820)	(133)					
Primary/Secondary Split Percentage		0.13%	0.11%	0.02%					

Docket No. 120015-EI
Summary of Distribution Cost Allocations
to Primary and Secondary Voltage Customers
Exhibit JAE-15, Page 2 of 23

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GS(T)-1				GSCU-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	62,092	58,119	3,973		237	222	15	
Primary/Secondary Split Percentage		5.84%	5.47%	0.37%		0.02%	0.02%	0.00%	
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	77,194	57,810	19,385		295	221	74	
Primary/Secondary Split Percentage		5.86%	4.39%	1.47%		0.02%	0.02%	0.01%	
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	88,333	82,174	6,159		337	314	24	
Primary/Secondary Split Percentage		5.86%	5.45%	0.41%		0.02%	0.02%	0.00%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	120,389	103,547	16,842		459	395	64	
Primary/Secondary Split Percentage		5.86%	5.04%	0.82%		0.02%	0.02%	0.00%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	105,704	12,647	93,057		251	48	203	
Primary/Secondary Split Percentage		5.24%	0.63%	4.61%		0.01%	0.00%	0.01%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(29,350)	(27,472)	(1,878)		(112)	(105)	(7)	
Primary/Secondary Split Percentage		5.84%	5.47%	0.37%		0.02%	0.02%	0.00%	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(36,000)	(26,960)	(9,040)		(137)	(103)	(34)	
Primary/Secondary Split Percentage		5.86%	4.39%	1.47%		0.02%	0.02%	0.01%	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(17,229)	(16,028)	(1,201)		(66)	(61)	(5)	
Primary/Secondary Split Percentage		5.86%	5.45%	0.41%		0.02%	0.02%	0.00%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(42,654)	(36,687)	(5,967)		(163)	(140)	(23)	
Primary/Secondary Split Percentage		5.86%	5.04%	0.82%		0.02%	0.02%	0.00%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GSD(T)-1				GSLD(T)-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	226,554	211,440	14,413	700	102,468	95,534	6,298	636
Primary/Secondary Split Percentage		21.31%	19.89%	1.36%	0.07%	9.64%	8.99%	0.59%	0.06%
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	281,281	210,314	70,320	648	126,341	95,025	30,728	588
Primary/Secondary Split Percentage		21.37%	15.98%	5.34%	0.05%	9.60%	7.22%	2.33%	0.04%
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	321,296	298,952	22,344		144,838	135,074	9,764	
Primary/Secondary Split Percentage		21.30%	19.82%	1.48%		9.60%	8.96%	0.65%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	437,804	376,710	61,095		196,904	170,207	26,697	
Primary/Secondary Split Percentage		21.32%	18.35%	2.98%		9.59%	8.29%	1.30%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	306,195	46,009	260,186		110,774	20,788	89,986	
Primary/Secondary Split Percentage		15.17%	2.28%	12.89%		5.49%	1.03%	4.46%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(107,090)	(99,946)	(6,813)	(331)	(48,436)	(45,158)	(2,977)	(300)
Primary/Secondary Split Percentage		21.31%	19.89%	1.36%	0.07%	9.64%	8.99%	0.59%	0.06%
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(131,178)	(98,082)	(32,794)	(302)	(58,920)	(44,316)	(14,330)	(274)
Primary/Secondary Split Percentage		21.37%	15.98%	5.34%	0.05%	9.60%	7.22%	2.33%	0.04%
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(62,668)	(58,310)	(4,358)		(28,250)	(26,346)	(1,904)	
Primary/Secondary Split Percentage		21.30%	19.82%	1.48%		9.60%	8.96%	0.65%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(155,115)	(133,469)	(21,646)		(69,764)	(60,305)	(9,459)	
Primary/Secondary Split Percentage		21.32%	18.35%	2.98%		9.59%	8.29%	1.30%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GSLD(T)-2 Total	GSLD(T)-2 Primary	GSLD(T)-2 Secondary	GSLD(T)-2 Pulloffs	GSLD(T)-3 Total	GSLD(T)-3 Primary	GSLD(T)-3 Secondary	GSLD(T)-3 Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	18,098	17,054	799	245				
Primary/Secondary Split Percentage		1.70%	1.60%	0.08%	0.02%				
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	21,088	16,963	3,898	227				
Primary/Secondary Split Percentage		1.60%	1.29%	0.30%	0.02%				
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	25,351	24,113	1,239					
Primary/Secondary Split Percentage		1.68%	1.60%	0.08%					
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	33,771	30,385	3,387					
Primary/Secondary Split Percentage		1.64%	1.48%	0.16%					
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	16,180	3,711	12,469					
Primary/Secondary Split Percentage		0.80%	0.18%	0.62%					
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(8,555)	(8,061)	(378)	(116)				
Primary/Secondary Split Percentage		1.70%	1.60%	0.08%	0.02%				
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(9,835)	(7,911)	(1,818)	(106)				
Primary/Secondary Split Percentage		1.60%	1.29%	0.30%	0.02%				
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(4,945)	(4,703)	(242)					
Primary/Secondary Split Percentage		1.68%	1.60%	0.08%					
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(11,965)	(10,765)	(1,200)					
Primary/Secondary Split Percentage		1.64%	1.48%	0.16%					

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	MET				OL-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	1,053	884		169	1,328	1,243	85	
Primary/Secondary Split Percentage		0.10%	0.08%		0.02%	0.12%	0.12%	0.01%	
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	1,035	879		156	1,652	1,237	415	
Primary/Secondary Split Percentage		0.08%	0.07%		0.01%	0.13%	0.09%	0.03%	
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	1,249	1,249			1,890	1,758	132	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.12%	0.01%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	1,574	1,574			2,576	2,215	360	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.11%	0.02%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	192	192			1,352	271	1,081	
Primary/Secondary Split Percentage		0.01%	0.01%			0.07%	0.01%	0.05%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(498)	(418)		(80)	(628)	(588)	(40)	
Primary/Secondary Split Percentage		0.10%	0.08%		0.02%	0.12%	0.12%	0.01%	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(483)	(410)		(73)	(770)	(577)	(193)	
Primary/Secondary Split Percentage		0.08%	0.07%		0.01%	0.13%	0.09%	0.03%	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(244)	(244)			(369)	(343)	(26)	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.12%	0.01%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(558)	(558)			(913)	(785)	(128)	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.11%	0.02%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	OS-2				RS(T)-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	974	538	26	410	620,588	580,878	39,710	
Primary/Secondary Split Percentage		0.09%	0.05%	0.00%	0.04%	58.38%	54.65%	3.74%	
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	1,041	535	127	379	771,524	577,784	193,741	
Primary/Secondary Split Percentage		0.08%	0.04%	0.01%	0.03%	58.61%	43.90%	14.72%	
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	801	760	40		882,855	821,295	61,560	
Primary/Secondary Split Percentage		0.05%	0.05%	0.00%		58.53%	54.45%	4.08%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	1,068	958	110		1,203,238	1,034,913	168,324	
Primary/Secondary Split Percentage		0.05%	0.05%	0.01%		58.61%	50.41%	8.20%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	578	117	461		1,450,552	126,399	1,324,153	
Primary/Secondary Split Percentage		0.03%	0.01%	0.02%		71.88%	6.26%	65.61%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(460)	(254)	(12)	(194)	(293,346)	(274,575)	(18,770)	
Primary/Secondary Split Percentage		0.09%	0.05%	0.00%	0.04%	58.38%	54.65%	3.74%	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(485)	(249)	(59)	(177)	(359,808)	(269,455)	(90,353)	
Primary/Secondary Split Percentage		0.08%	0.04%	0.01%	0.03%	58.61%	43.90%	14.72%	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(156)	(148)	(8)		(172,199)	(160,192)	(12,007)	
Primary/Secondary Split Percentage		0.05%	0.05%	0.00%		58.53%	54.45%	4.08%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(378)	(339)	(39)		(426,310)	(366,673)	(59,638)	
Primary/Secondary Split Percentage		0.05%	0.05%	0.01%		58.61%	50.41%	8.20%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	SL-1 Total	SL-1 Primary	SL-1 Secondary	SL-1 Pulloffs	SL-2 Total	SL-2 Primary	SL-2 Secondary	SL-2 Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	7,092	6,638	454		199	186	13	
Primary/Secondary Split Percentage		0.67%	0.62%	0.04%		0.02%	0.02%	0.00%	
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	8,816	6,602	2,214		247	185	62	
Primary/Secondary Split Percentage		0.67%	0.50%	0.17%		0.02%	0.01%	0.00%	
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	10,089	9,385	703		283	263	20	
Primary/Secondary Split Percentage		0.67%	0.62%	0.05%		0.02%	0.02%	0.00%	
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	13,750	11,826	1,923		386	332	54	
Primary/Secondary Split Percentage		0.67%	0.58%	0.09%		0.02%	0.02%	0.00%	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	7,217	1,444	5,773		203	41	162	
Primary/Secondary Split Percentage		0.36%	0.07%	0.29%		0.01%	0.00%	0.01%	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(3,352)	(3,138)	(214)		(94)	(88)	(6)	
Primary/Secondary Split Percentage		0.67%	0.62%	0.04%		0.02%	0.02%	0.00%	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(4,112)	(3,079)	(1,032)		(115)	(86)	(29)	
Primary/Secondary Split Percentage		0.67%	0.50%	0.17%		0.02%	0.01%	0.00%	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(1,968)	(1,831)	(137)		(55)	(51)	(4)	
Primary/Secondary Split Percentage		0.67%	0.62%	0.05%		0.02%	0.02%	0.00%	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(4,872)	(4,190)	(681)		(137)	(118)	(19)	
Primary/Secondary Split Percentage		0.67%	0.58%	0.09%		0.02%	0.02%	0.00%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	SST-DST				SST-TST			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	268	242		26				
Primary/Secondary Split Percentage		0.03%	0.02%		0.00%				
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	265	241		24				
Primary/Secondary Split Percentage		0.02%	0.02%		0.00%				
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	343	343						
Primary/Secondary Split Percentage		0.02%	0.02%						
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	432	432						
Primary/Secondary Split Percentage		0.02%	0.02%						
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368-D-TRANSF	53	53						
Primary/Secondary Split Percentage		0.00%	0.00%						
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364-D-POLES-PP	(127)	(115)		(12)				
Primary/Secondary Split Percentage		0.03%	0.02%		0.00%				
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(124)	(112)		(11)				
Primary/Secondary Split Percentage		0.02%	0.02%		0.00%				
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(67)	(67)						
Primary/Secondary Split Percentage		0.02%	0.02%						
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	(153)	(153)						
Primary/Secondary Split Percentage		0.02%	0.02%						

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	Total Retail				CILC-1D			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(904,867)	(96,948)	(807,919)		(7,714)	(1,891)	(5,823)	
Primary/Secondary Split Percentage			10.71%	89.29%		0.85%	0.21%	0.64%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(1,604)	(1,500)	(101)	(4)	(31)	(29)	(1)	(1)
Primary/Secondary Split Percentage			93.48%	6.28%	0.25%	1.94%	1.82%	0.08%	0.04%
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	29,733	27,793	1,866	74	578	542	23	12
Primary/Secondary Split Percentage			93.48%	6.28%	0.25%	1.94%	1.82%	0.08%	0.04%
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(25)	(3)	(23)		(0)	(0)	(0)	
Primary/Secondary Split Percentage			10.71%	89.29%		0.85%	0.21%	0.64%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(43,595)	(40,751)	(2,736)	(108)	(847)	(795)	(34)	(18)
Primary/Secondary Split Percentage			93.48%	6.28%	0.25%	1.94%	1.82%	0.08%	0.04%
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(51,347)	(38,556)	(12,697)	(95)	(927)	(752)	(159)	(16)
Primary/Secondary Split Percentage			75.09%	24.73%	0.18%	1.81%	1.46%	0.31%	0.03%
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(22,625)	(21,074)	(1,551)		(431)	(411)	(19)	
Primary/Secondary Split Percentage			93.14%	6.86%		1.90%	1.82%	0.09%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	39,505	34,064	5,441		733	665	68	
Primary/Secondary Split Percentage			86.23%	13.77%		1.85%	1.68%	0.17%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(76,725)	(8,220)	(68,505)		(654)	(160)	(494)	
Primary/Secondary Split Percentage			10.71%	89.29%		0.85%	0.21%	0.64%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	CILC-1G				CILC-1T			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(738)	(127)	(611)					
Primary/Secondary Split Percentage		0.08%	0.01%	0.07%					
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(2)	(2)	(0)	(0)				
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%	0.00%				
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	39	36	2	0				
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%	0.00%				
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)	(0)					
Primary/Secondary Split Percentage		0.08%	0.01%	0.07%					
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(57)	(53)	(4)	(0)				
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%	0.00%				
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(67)	(50)	(17)	(0)				
Primary/Secondary Split Percentage		0.13%	0.10%	0.03%	0.00%				
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(30)	(28)	(2)					
Primary/Secondary Split Percentage		0.13%	0.12%	0.01%					
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	52	45	7					
Primary/Secondary Split Percentage		0.13%	0.11%	0.02%					
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(63)	(11)	(52)					
Primary/Secondary Split Percentage		0.08%	0.01%	0.07%					

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GS(T)-1				GSCU-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(47,395)	(5,670)	(41,725)		(113)	(22)	(91)	
Primary/Secondary Split Percentage		5.24%	0.63%	4.61%		0.01%	0.00%	0.01%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(94)	(88)	(6)		(0)	(0)	(0)	
Primary/Secondary Split Percentage		5.84%	5.47%	0.37%		0.02%	0.02%	0.00%	
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	1,737	1,626	111		7	6	0	
Primary/Secondary Split Percentage		5.84%	5.47%	0.37%		0.02%	0.02%	0.00%	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(1)	(0)	(1)		(0)	(0)	(0)	
Primary/Secondary Split Percentage		5.24%	0.63%	4.61%		0.01%	0.00%	0.01%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(2,546)	(2,384)	(163)		(10)	(9)	(1)	
Primary/Secondary Split Percentage		5.84%	5.47%	0.37%		0.02%	0.02%	0.00%	
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(3,011)	(2,255)	(756)		(11)	(9)	(3)	
Primary/Secondary Split Percentage		5.86%	4.39%	1.47%		0.02%	0.02%	0.01%	
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(1,325)	(1,233)	(92)		(5)	(5)	(0)	
Primary/Secondary Split Percentage		5.86%	5.45%	0.41%		0.02%	0.02%	0.00%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	2,316	1,992	324		9	8	1	
Primary/Secondary Split Percentage		5.86%	5.04%	0.82%		0.02%	0.02%	0.00%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(4,019)	(481)	(3,538)		(10)	(2)	(8)	
Primary/Secondary Split Percentage		5.24%	0.63%	4.61%		0.01%	0.00%	0.01%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GSD(T)-1 Total	GSD(T)-1 Primary	GSD(T)-1 Secondary	GSD(T)-1 Pulloffs	GSLD(T)-1 Total	GSLD(T)-1 Primary	GSLD(T)-1 Secondary	GSLD(T)-1 Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(137,290)	(20,629)	(116,661)		(49,668)	(9,321)	(40,347)	
Primary/Secondary Split Percentage		15.17%	2.28%	12.89%		5.49%	1.03%	4.46%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(342)	(319)	(22)	(1)	(155)	(144)	(10)	(1)
Primary/Secondary Split Percentage		21.31%	19.89%	1.36%	0.07%	9.64%	8.99%	0.59%	0.06%
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	6,337	5,914	403	20	2,866	2,672	176	18
Primary/Secondary Split Percentage		21.31%	19.89%	1.36%	0.07%	9.64%	8.99%	0.59%	0.06%
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(4)	(1)	(3)		(1)	(0)	(1)	
Primary/Secondary Split Percentage		15.17%	2.28%	12.89%		5.49%	1.03%	4.46%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(9,291)	(8,671)	(591)	(29)	(4,202)	(3,918)	(258)	(26)
Primary/Secondary Split Percentage		21.31%	19.89%	1.36%	0.07%	9.64%	8.99%	0.59%	0.06%
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(10,973)	(8,204)	(2,743)	(25)	(4,929)	(3,707)	(1,199)	(23)
Primary/Secondary Split Percentage		21.37%	15.98%	5.34%	0.05%	9.60%	7.22%	2.33%	0.04%
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(4,820)	(4,484)	(335)		(2,173)	(2,026)	(146)	
Primary/Secondary Split Percentage		21.30%	19.82%	1.48%		9.60%	8.96%	0.65%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	8,424	7,249	1,176		3,789	3,275	514	
Primary/Secondary Split Percentage		21.32%	18.35%	2.98%		9.59%	8.29%	1.30%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(11,641)	(1,749)	(9,892)		(4,211)	(790)	(3,421)	
Primary/Secondary Split Percentage		15.17%	2.28%	12.89%		5.49%	1.03%	4.46%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	GSLD(T)-2 Total	GSLD(T)-2 Primary	GSLD(T)-2 Secondary	GSLD(T)-2 Pulloffs	GSLD(T)-3 Total	GSLD(T)-3 Primary	GSLD(T)-3 Secondary	GSLD(T)-3 Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(7,255)	(1,664)	(5,591)					
Primary/Secondary Split Percentage		0.80%	0.18%	0.62%					
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(27)	(26)	(1)	(0)				
Primary/Secondary Split Percentage		1.70%	1.60%	0.08%	0.02%				
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	506	477	22	7				
Primary/Secondary Split Percentage		1.70%	1.60%	0.08%	0.02%				
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)	(0)					
Primary/Secondary Split Percentage		0.80%	0.18%	0.62%					
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(742)	(699)	(33)	(10)				
Primary/Secondary Split Percentage		1.70%	1.60%	0.08%	0.02%				
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(823)	(662)	(152)	(9)				
Primary/Secondary Split Percentage		1.60%	1.29%	0.30%	0.02%				
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(380)	(362)	(19)					
Primary/Secondary Split Percentage		1.68%	1.60%	0.08%					
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	650	585	65					
Primary/Secondary Split Percentage		1.64%	1.48%	0.16%					
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(615)	(141)	(474)					
Primary/Secondary Split Percentage		0.80%	0.18%	0.62%					

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	MET				OL-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(86)	(86)			(606)	(121)	(485)	
Primary/Secondary Split Percentage		0.01%	0.01%			0.07%	0.01%	0.05%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(2)	(1)	(0)		(2)	(2)	(0)	
Primary/Secondary Split Percentage		0.10%	0.08%	0.02%		0.12%	0.12%	0.01%	
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	29	25	5		37	35	2	
Primary/Secondary Split Percentage		0.10%	0.08%	0.02%		0.12%	0.12%	0.01%	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)			(0)	(0)	(0)	
Primary/Secondary Split Percentage		0.01%	0.01%			0.07%	0.01%	0.05%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(43)	(36)	(7)		(54)	(51)	(3)	
Primary/Secondary Split Percentage		0.10%	0.08%	0.02%		0.12%	0.12%	0.01%	
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(40)	(34)	(6)		(64)	(48)	(16)	
Primary/Secondary Split Percentage		0.08%	0.07%	0.01%		0.13%	0.09%	0.03%	
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(19)	(19)			(28)	(26)	(2)	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.12%	0.01%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	30	30			50	43	7	
Primary/Secondary Split Percentage		0.08%	0.08%			0.13%	0.11%	0.02%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(7)	(7)			(51)	(10)	(41)	
Primary/Secondary Split Percentage		0.01%	0.01%			0.07%	0.01%	0.05%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	OS-2				RS(T)-1			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(259)	(52)	(207)		(650,391)	(56,674)	(593,717)	
Primary/Secondary Split Percentage		0.03%	0.01%	0.02%		71.88%	6.26%	65.61%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(1)	(1)	(0)	(1)	(937)	(877)	(60)	
Primary/Secondary Split Percentage		0.09%	0.05%	0.00%	0.04%	58.38%	54.65%	3.74%	
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	27	15	1	11	17,358	16,248	1,111	
Primary/Secondary Split Percentage		0.09%	0.05%	0.00%	0.04%	58.38%	54.65%	3.74%	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)	(0)		(18)	(2)	(17)	
Primary/Secondary Split Percentage		0.03%	0.01%	0.02%		71.88%	6.26%	65.61%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(40)	(22)	(1)	(17)	(25,451)	(23,822)	(1,629)	
Primary/Secondary Split Percentage		0.09%	0.05%	0.00%	0.04%	58.38%	54.65%	3.74%	
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(41)	(21)	(5)	(15)	(30,097)	(22,539)	(7,558)	
Primary/Secondary Split Percentage		0.08%	0.04%	0.01%	0.03%	58.61%	43.90%	14.72%	
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(12)	(11)	(1)		(13,243)	(12,320)	(923)	
Primary/Secondary Split Percentage		0.05%	0.05%	0.00%		58.53%	54.45%	4.08%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	21	18	2		23,152	19,913	3,239	
Primary/Secondary Split Percentage		0.05%	0.05%	0.01%		58.61%	50.41%	8.20%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(22)	(4)	(18)		(55,148)	(4,805)	(50,342)	
Primary/Secondary Split Percentage		0.03%	0.01%	0.02%		71.88%	6.26%	65.61%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	SL-1 Total	SL-1 Primary	SL-1 Secondary	SL-1 Pulloffs	SL-2 Total	SL-2 Primary	SL-2 Secondary	SL-2 Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(3,236)	(648)	(2,588)		(91)	(18)	(73)	
Primary/Secondary Split Percentage		0.36%	0.07%	0.29%		0.01%	0.00%	0.01%	
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364-D-POLES-PP	(11)	(10)	(1)		(0)	(0)	(0)	
Primary/Secondary Split Percentage		0.67%	0.62%	0.04%		0.02%	0.02%	0.00%	
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	198	186	13		6	5	0	
Primary/Secondary Split Percentage		0.67%	0.62%	0.04%		0.02%	0.02%	0.00%	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)	(0)		(0)	(0)	(0)	
Primary/Secondary Split Percentage		0.36%	0.07%	0.29%		0.01%	0.00%	0.01%	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	W364-D-POLES-PP	(291)	(272)	(19)		(8)	(8)	(1)	
Primary/Secondary Split Percentage		0.67%	0.62%	0.04%		0.02%	0.02%	0.00%	
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(344)	(258)	(86)		(10)	(7)	(2)	
Primary/Secondary Split Percentage		0.67%	0.50%	0.17%		0.02%	0.01%	0.00%	
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(151)	(141)	(11)		(4)	(4)	(0)	
Primary/Secondary Split Percentage		0.67%	0.62%	0.05%		0.02%	0.02%	0.00%	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367-D-UG-CONDUCT	265	228	37		7	6	1	
Primary/Secondary Split Percentage		0.67%	0.58%	0.09%		0.02%	0.02%	0.00%	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(274)	(55)	(219)		(8)	(2)	(6)	
Primary/Secondary Split Percentage		0.36%	0.07%	0.29%		0.01%	0.00%	0.01%	

Summary of Distribution Cost Allocations to Primary and Secondary Voltage Customers
Amounts in Thousands of Dollars ($000)

COSS ID / Description	Allocation Methodology	SST-DST				SST-TST			
		Total	Primary	Secondary	Pulloffs	Total	Primary	Secondary	Pulloffs
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368-D-TRANSF	(24)	(24)						
Primary/Secondary Split Percentage		0.00%	0.00%						
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	*W364-D-POLES-PP*	*(0)*	*(0)*		*(0)*				
Primary/Secondary Split Percentage		0.03%	0.02%		0.00%				
INC054400 - RENT FR ELECT PROP - POLE ATTACHMENTS	W364-D-POLES-PP	8	7		1				
Primary/Secondary Split Percentage		0.03%	0.02%		0.00%				
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368-D-TRANSF	(0)	(0)						
Primary/Secondary Split Percentage		0.00%	0.00%						
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	*W364-D-POLES-PP*	*(11)*	*(10)*		*(1)*				
Primary/Secondary Split Percentage		0.03%	0.02%		0.00%				
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365-D-OH-CONDUCT-PP	(10)	(9)		(1)				
Primary/Secondary Split Percentage		0.02%	0.02%		0.00%				
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366-D-UG-CONDUIT	(5)	(5)						
Primary/Secondary Split Percentage		0.02%	0.02%						
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	*W367-D-UG-CONDUCT*	*8*	*8*						
Primary/Secondary Split Percentage		0.02%	0.02%						
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368-D-TRANSF	(2)	(2)						
Primary/Secondary Split Percentage		0.00%	0.00%						

DISTRIBUTION COMPOUND ALLOCATORS

COST OF SERVICE DIST. COMPOUND ALLOCATORS	ATTRIBUTE	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1
W364-D-POLES-PP												
External Allocator A	FPL104-DIST-P-POLES-D	0.01951	0.00131		0.05849	0.00022	0.21279	0.09614	0.01716		0.00089	0.00125
x Weighted Factor A	W364-PD	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477
Result A		0.01824	0.00122		0.05467	0.00021	0.19891	0.08987	0.01604		0.00083	0.00117
External Allocator B	FPL105-DIST-S-POLES-D	0.01254	0.00132		0.05956	0.00023	0.21605	0.09441	0.01198			0.00127
x Weighted Factor B	W364-SD	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276
Result B		0.00079	0.00008		0.00374	0.00001	0.01356	0.00592	0.00075			0.00008
External Allocator C	FPL302-DIST-PPUL-C	0.16627	0.00176				0.26655	0.24187	0.09326		0.06426	
x Weighted Factor C	W364-C	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
Result C		0.00041	0.00000				0.00066	0.00060	0.00023		0.00016	
Compound Allocator - Calc		0.01943	0.00131		0.05841	0.00022	0.21313	0.09639	0.01703		0.00099	0.00125
W365-D-OH-CONDUCT-PP												
External Allocator A	FPL104-DIST-P-OH-C&D-D	0.01951	0.00131		0.05849	0.00022	0.21279	0.09614	0.01716		0.00089	0.00125
x Weighted Factor A	W365-PD	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088
Result A		0.01465	0.00098		0.04392	0.00017	0.15978	0.07219	0.01289		0.00067	0.00094
External Allocator B	FPL105-DIST-S-OH-C&D-D	0.01254	0.00132		0.05956	0.00023	0.21605	0.09441	0.01198			0.00127
x Weighted Factor B	W365-SD	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727
Result B		0.00310	0.00033		0.01473	0.00006	0.05342	0.02334	0.00296			0.00032
External Allocator C	*FPL302-DIST-PPUL-C*	*0.16627*	*0.00176*				0.26655	0.24187	0.09326		0.06426	
x Weighted Factor C	W365-C	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185
Result C		0.00031	0.00000				0.00049	0.00045	0.00017		0.00012	
Compound Allocator - Calc		0.01806	0.00131		0.05865	0.00022	0.21369	0.09598	0.01602		0.00079	0.00125

DISTRIBUTION COMPOUND ALLOCATORS

COST OF SERVICE DIST. COMPOUND ALLOCATORS	ATTRIBUTE	OS-2	RS(T)-1	SL-1	SL-2	SST-DST	SST-TST
W364-D-POLES-PP							
External Allocator A	FPL104-DIST-P-POLES-D	0.00054	0.58458	0.00668	0.00019	0.00024	
x Weighted Factor A	W364-PD	0.93477	0.93477	0.93477	0.93477	0.93477	0.93477
Result A		0.00051	0.54645	0.00624	0.00018	0.00023	
External Allocator B	FPL105-DIST-S-POLES-D	0.00039	0.59525	0.00680	0.00019		
x Weighted Factor B	W364-SD	0.06276	0.06276	0.06276	0.06276	0.06276	0.06276
Result B		0.00002	0.03736	0.00043	0.00001		
External Allocator C	FPL302-DIST-PPUL-C	0.15615				0.00989	
x Weighted Factor C	W364-C	0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
Result C		0.00039				0.00002	
Compound Allocator - Calc		0.00092	0.58381	0.00667	0.00019	0.00025	
W365-D-OH-CONDUCT-PP							
External Allocator A	FPL104-DIST-P-OH-C&D-D	0.00054	0.58458	0.00668	0.00019	0.00024	
x Weighted Factor A	W365-PD	0.75088	0.75088	0.75088	0.75088	0.75088	0.75088
Result A		0.00041	0.43895	0.00502	0.00014	0.00018	
External Allocator B	FPL105-DIST-S-OH-C&D-D	0.00039	0.59525	0.00680	0.00019		
x Weighted Factor B	W365-SD	0.24727	0.24727	0.24727	0.24727	0.24727	0.24727
Result B		0.00010	0.14719	0.00168	0.00005		
External Allocator C	*FPL302-DIST-PPUL-C*	0.15615				0.00989	
x Weighted Factor C	W365-C	0.00185	0.00185	0.00185	0.00185	0.00185	0.00185
Result C		0.00029				0.00002	
Compound Allocator - Calc		0.00079	0.58614	0.00670	0.00019	0.00020	

DISTRIBUTION COMPOUND ALLOCATORS

COST OF SERVICE DIST. COMPOUND ALLOCATORS	ATTRIBUTE	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1
W366-D-UG-CONDUIT												
External Allocator A	FPL104-DIST-P-UG-COND-D	0.01951	0.00131		0.05849	0.00022	0.21279	0.09614	0.01716		0.00089	0.00125
x Weighted Factor A	W366-PD	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144
Result A		0.01817	0.00122		0.05448	0.00021	0.19820	0.08955	0.01599		0.00083	0.00117
External Allocator B	FPL105-DIST-S-UG-COND-D	0.01254	0.00132		0.05956	0.00023	0.21605	0.09441	0.01198			0.00127
x Weighted Factor B	W366-SD	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856
Result B		0.00086	0.00009		0.00408	0.00002	0.01481	0.00647	0.00082			0.00009
Compound Allocator - Calc		0.01903	0.00131		0.05856	0.00022	0.21301	0.09602	0.01681		0.00083	0.00125
W367-D-UG-CONDUCT												
External Allocator A	FPL104-DIST-P-UG-C&D-D	0.01951	0.00131		0.05849	0.00022	0.21279	0.09614	0.01716		0.00089	0.00125
x Weighted Factor A	W367-PD	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227
Result A		0.01682	0.00113		0.05043	0.00019	0.18348	0.08290	0.01480		0.00077	0.00108
External Allocator B	FPL105-DIST-S-UG-C&D-D	0.01254	0.00132		0.05956	0.00023	0.21605	0.09441	0.01198			0.00127
x Weighted Factor B	W367-SD	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773
Result B		0.00173	0.00018		0.00820	0.00003	0.02976	0.01300	0.00165			0.00018
Compound Allocator - Calc		0.01855	0.00131		0.05864	0.00022	0.21324	0.09590	0.01645		0.00077	0.00125
W368-D-TRANSF												
External Allocator A	FPL104-DIST-P-CAPAC-D	0.01951	0.00131		0.05849	0.00022	0.21279	0.09614	0.01716		0.00089	0.00125
x Weighted Factor A	W368-PD	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714
Result A		0.00209	0.00014		0.00627	0.00002	0.02280	0.01030	0.00184		0.00010	0.00013
External Allocator B	FPL109-DIST-S-TRANSF-D	0.00721	0.00076		0.05164	0.00011	0.14440	0.04994	0.00692			0.00060
x Weighted Factor B	W368-SD	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286
Result B		0.00643	0.00068		0.04611	0.00010	0.12893	0.04459	0.00618			0.00054
Compound Allocator - Calc		0.00853	0.00082		0.05238	0.00012	0.15172	0.05489	0.00802		0.00010	0.00067

DISTRIBUTION COMPOUND ALLOCATORS

COST OF SERVICE DIST. COMPOUND ALLOCATORS	ATTRIBUTE	OS-2	RS(T)-1	SL-1	SL-2	SST-DST	SST-TST
W366-D-UG-CONDUIT							
External Allocator A	FPL104-DIST-P-UG-COND-D	0.00054	0.58458	0.00668	0.00019	0.00024	
x Weighted Factor A	W366-PD	0.93144	0.93144	0.93144	0.93144	0.93144	0.93144
Result A		0.00050	0.54450	0.00622	0.00017	0.00023	
External Allocator B	FPL105-DIST-S-UG-COND-D	0.00039	0.59525	0.00680	0.00019		
x Weighted Factor B	W366-SD	0.06856	0.06856	0.06856	0.06856	0.06856	0.06856
Result B		0.00003	0.04081	0.00047	0.00001		
Compound Allocator - Calc		0.00053	0.58531	0.00669	0.00019	0.00023	
W367-D-UG-CONDUCT							
External Allocator A	FPL104-DIST-P-UG-C&D-D	0.00054	0.58458	0.00668	0.00019	0.00024	
x Weighted Factor A	W367-PD	0.86227	0.86227	0.86227	0.86227	0.86227	0.86227
Result A		0.00047	0.50407	0.00576	0.00016	0.00021	
External Allocator B	FPL105-DIST-S-UG-C&D-D	0.00039	0.59525	0.00680	0.00019		
x Weighted Factor B	W367-SD	0.13773	0.13773	0.13773	0.13773	0.13773	0.13773
Result B		0.00005	0.08198	0.00094	0.00003		
Compound Allocator - Calc		0.00052	0.58605	0.00670	0.00019	0.00021	
W368-D-TRANSF							
External Allocator A	FPL104-DIST-P-CAPAC-D	0.00054	0.58458	0.00668	0.00019	0.00024	
x Weighted Factor A	W368-PD	0.10714	0.10714	0.10714	0.10714	0.10714	0.10714
Result A		0.00006	0.06263	0.00072	0.00002	0.00003	
External Allocator B	FPL109-DIST-S-TRANSF-D	0.00026	0.73487	0.00320	0.00009		
x Weighted Factor B	W368-SD	0.89286	0.89286	0.89286	0.89286	0.89286	0.89286
Result B		0.00023	0.65614	0.00286	0.00008		
Compound Allocator - Calc		0.00029	0.71877	0.00358	0.00010	0.00003	

Functionalization of Distribution Accts 364 through 367

Weighted Factor Grou	ACCT 364	Poles, Towers, and Fixtures
	ACCT 365	OH Conductors and Devices
	ACCT 366	UG Conduit
	ACCT 367	UG Conductors and Devices

Rate Class Pri Voltage	No. of Customers [1]	Avg Pulloff Unit Cost	Total Pulloff Costs	Acct. 364	Acct. 365	Total A/C 364-5
CILC-1D	67	12,500	$840,892.47			
CILC-1G	1	12,500	$8,883.83			
GSD(T)-1	108	12,500	$1,348,041.33			
GSLD(T)-1	98	12,500	$1,223,232.41			
GSLD(T)-2	38	12,500	$471,656.48			
MET	26	12,500	$325,000.00			
OS-2	63	12,500	$789,731.94			
SST-1D	4	12,500	$50,000.00			
Total FPSC	405		$5,057,438.46	$2,627,937.17	$2,429,501.29	$5,057,438.46
Basis [2]				2,219.04	2,051.48	4,270.52

[1] MFR E-16 Test, Column 4
[2] Based on Distribution Engineering Work Order: Cost to Serve a Customer-Owned UG Service to an FPL Pole - 3500 KWD or Less

Acct. Description	Total Retail	Primary Pulloffs	Jurisdictional Adjusted	Adjusted Total	COSS Coding	Weighted Factor Group Components	Weights
Account 364							
Primary	**909,333,894**	0.93724	996,290,544	993,662,607	D_PRPL_D	**364PL**	0.93477
Secondary	**60,888,371**	0.06276	66,710,928	66,710,928	D_SCSL_D	**364SL**	0.06276
Pulloffs				2,627,937	D_PPUL_C	**364C**	0.00247
Total	970,222,265	BAL001514 =>	**1,063,001,472**	1,063,001,472			100%
Account 365							
Primary	**787,433,497**	0.75273	990,799,458	988,369,957	D_PRPL_D	**365PL**	0.75088
Secondary	**258,670,524**	0.24727	325,475,886	325,475,886	D_SCSL_D	**365SL**	0.24727
Pulloffs				2,429,501	D_PPUL_C	**365C**	0.00185
Total	1,046,104,021	BAL001515 =>	**1,316,275,344**	1,316,275,344			100%
Account 366							
Primary	1,279,216,733	**93.144%**		1,279,216,733	D_PRPL_D	**366PL**	0.93144
Secondary	94,164,663	**6.856%**		94,164,663	D_SCSL_D	**366SL**	0.06856
Total	**1,373,381,396**	100.000%		1,373,381,396			100%
Account 367							
Primary	**1,437,140,441**			1,437,140,441	D_PRPL_D	**367PL**	0.86227
Secondary	**229,554,263**			229,554,263	D_SCSL_D	**367SL**	0.13773
Total	1,666,694,705			1,666,694,705			100%

Applied to Following Cos Ids:		
A_BAL001514	PLT IN SERV - DISTRIBUTION ACCT 364	ACCT 364
A_BAL008514	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364	ACCT 364
A_INC054400	RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	ACCT 364
A_INC389100	DIST EXP - RENTS - POLE ATTACHMENTS	ACCT 364
A_INC603054	DEPR & AMORT EXP - DISTRIBUTION A/C 364	ACCT 364
A_BAL001515	PLT IN SERV - DISTRIBUTION ACCT 365	ACCT 365
A_BAL008515	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365	ACCT 365
A_INC603055	DEPR & AMORT EXP - DISTRIBUTION A/C 365	ACCT 365
A_BAL001516	PLT IN SERV - DISTRIBUTION ACCT 366	ACCT 366
A_BAL008516	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 366	ACCT 366
A_INC603056	DEPR & AMORT EXP - DISTRIBUTION A/C 366	ACCT 366
A_BAL001517	PLT IN SERV - DISTRIBUTION ACCT 367	ACCT 367
A_BAL008517	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 367	ACCT 367
A_INC603057	DEPR & AMORT EXP - DISTRIBUTION A/C 367	ACCT 367