

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Energy Conservation Cost )  
Recovery Clause ) DOCKET NO. 140002-EI  
)  
) FILED: Sept. 5, 2014  
\_\_\_\_\_)

**WAL-MART STORES EAST, LP AND SAM'S EAST, INC.'S  
NOTICE OF FILING**

Wal-Mart Stores East, LP and Sam's East, Inc. (collectively "Walmart"), hereby gives notice of filing the Direct Testimony of Steve W. Chriss with Exhibits SWC-1 through SWC-4 in the above-referenced docket.

Respectfully submitted this 5th day of September, 2014.



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**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic Mail this 5th day of September, 2014 to the following:

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\_\_\_\_\_  
Attorney

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**In Re: Energy Conservation Cost Recovery  
Clause**

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**DOCKET NO. 140002-EG**

**DIRECT TESTIMONY OF STEVE W. CHRISS**

**ON BEHALF OF**

**WAL-MART STORES EAST, LP AND SAM'S EAST, INC.**

**Dated: September 5, 2014**

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

2 A. My name is Steve W. Chriss. My business address is 2001 SE 10th St.,  
3 Bentonville, AR 72716-0550. I am employed by Wal-Mart Stores, Inc. as Senior  
4 Manager, Energy Regulatory Analysis.

5 Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS DOCKET?

6 A. I am testifying on behalf of Wal-Mart Stores East, LP and Sam's East, Inc. (collectively  
7 referred to as "Walmart").

8 Q. IS WALMART SPONSORING THE TESTIMONY OF ANOTHER WITNESS IN THIS  
9 DOCKET?

10 A. Yes. Walmart is also sponsoring the testimony of Kenneth E. Baker.

11 Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

12 A. In 2001, I completed a Master of Science in Agricultural Economics at Louisiana State  
13 University. From 2001 to 2003, I was an Analyst and later a Senior Analyst at the  
14 Houston office of Econ One Research, Inc., a Los Angeles-based consulting firm. My  
15 duties included research and analysis on domestic and international energy and  
16 regulatory issues. From 2003 to 2007, I was an Economist and later a Senior Utility  
17 Analyst at the Public Utility Commission of Oregon in Salem, Oregon. My duties  
18 included appearing as a witness for PUC Staff in electric, natural gas, and  
19 telecommunications dockets. I joined the energy department at Walmart in July  
20 2007 as Manager, State Rate Proceedings, and was promoted to my current position  
21 in June 2011. My Witness Qualifications Statement is included herein as Exhibit  
22 SWC-1.

1       **Q.     HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE FLORIDA PUBLIC**  
2       **SERVICE COMMISSION ("THE COMMISSION")?**

3       A.     Yes. I submitted testimony in Docket No. 110138-EI, the 2011 Gulf Power Company  
4       ("Gulf Power") general rate case, Docket No. 120015-EI, the 2012 Florida Power &  
5       Light ("FP&L") general rate case, Docket No. 130040-EI, the 2013 Tampa Electric  
6       Company ("TECO") general rate case, and Docket No. 130140-EI, the 2013 Gulf  
7       Power general rate case.

8       **Q.     HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE OTHER STATE**  
9       **REGULATORY COMMISSIONS?**

10      A.     Yes. I have submitted testimony in over 95 proceedings before 33 other utility  
11      regulatory commissions and before the Missouri House Committee on Utilities, the  
12      Missouri Senate Veterans' Affairs, Emerging Issues, Pensions, and Urban Affairs  
13      Committee, and the Kansas House Standing Committee on Utilities and  
14      Telecommunications. My testimony has addressed topics including, but not limited  
15      to, cost of service and rate design, ratemaking policy, qualifying facility rates,  
16      telecommunications deregulation, resource certification, energy efficiency/demand  
17      side management, fuel cost adjustment mechanisms, decoupling, and the collection  
18      of cash earnings on construction work in progress.

19      **Q.     ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?**

20      A.     Yes. I am sponsoring the following exhibits to my testimony:

21             Exhibit SWC-1:         Witness Qualifications Statement of Steve W. Chriss



1           3)     For the purposes of calculating the ECCR Part E and Part D rates, Walmart  
2                     does not oppose the use of each respective utility's approved classification of  
3                     its energy conservation program costs into energy-related and demand-  
4                     related components. See Exhibit SWC-2.

5           The fact that an issue is not addressed herein or in related filings should not be  
6                     construed as an endorsement of any filed position. Additionally, for issues not  
7                     addressed in this testimony, Walmart specifically reserves the right to address such  
8                     issues in cross-examination and briefs if they are brought up by other parties.

9           **Q.     WHAT IS YOUR UNDERSTANDING OF THE CURRENT COST ALLOCATION**  
10                   **METHODOLOGY FOR ECCR COSTS?**

11           A.     My understanding is that the broad basis for the current allocation for ECCR costs is  
12                     outlined in Order No. PSC-93-1845-FOF-EG (In Re: Investigation into Appropriate  
13                     Method for Allocation and Recovery of Costs Associated with Conservation  
14                     Programs, Docket No. 930759-EG, December 29, 1993), though it appears that in the  
15                     years since that order was issued some changes have been made, such as the  
16                     introduction of ECCR rates expressed in dollars per kilowatt-month (\$/kW-month or  
17                     \$/kW) for some demand-metered customer classes.

18                     Generally, ECCR costs are separated into two buckets: (1) costs related to  
19                     programs that reduce a customer's energy usage, i.e. Energy Efficiency programs,  
20                     and (2) costs related to programs in which the utility can dispatch reductions in  
21                     customer demand, or which otherwise principally operate to reduce peak demands,  
22                     i.e., Demand-Side Management programs. The costs related to programs that



1 reduce a customer's energy usage are classified as energy-related and allocated  
2 across each utility's customer classes on an energy basis. Costs related to utility  
3 dispatch of customer demand reductions are classified as demand-related and  
4 allocated on a demand basis using the 12 coincident peak and 1/13<sup>th</sup> annual demand  
5 allocator. Prior period year true-ups are also allocated on the basis of energy and  
6 demand. Costs thus allocated are translated into rates by dividing the revenue  
7 requirements by the class's (or group's) relevant billing determinants, i.e., kWh or  
8 billing kW.

9 **Q. DOES WALMART PROPOSE ANY CHANGES TO THE ALLOCATION OF ECCR COSTS AT**  
10 **THIS TIME?**

11 **A. No.**

12 **Q. WHAT IS YOUR UNDERSTANDING OF HOW THE FOUR LARGEST UTILITIES' ECCR**  
13 **RATES ARE DESIGNED ONCE THE PROGRAM COSTS ARE ALLOCATED?**

14 **A. Three of the four utilities – Duke Energy Florida (“DEF”), FP&L, and TECO – calculate**  
15 **a class-specific \$/kWh ECCR charge for their non-demand metered classes (or**  
16 **groupings of classes) and a class-specific \$/kW-month ECCR charge for their demand**  
17 **metered classes (or grouping of classes). Gulf calculates class-specific \$/kWh ECCR**  
18 **charges for all of their customer classes. See Exhibit SWC-2.**

19

1       **Q.     DOES WALMART PROPOSE A MODIFICATION TO THE RATE DESIGN PROCESS FOR**  
2       **CUSTOMER CLASSES FROM WHICH CUSTOMERS ELIGIBLE FOR THE PROPOSED OPT**  
3       **OUT TAKE SERVICE?**

4       A.     Yes. For the customer classes that would be eligible to opt out, Walmart proposes  
5       that the ECCR rates be split into two components: (1) ECCR "Part E", for energy  
6       program-related costs and (2) ECCR "Part D", for demand program-related costs.  
7       Under Mr. Baker's proposal, eligible customers who opt out would be exempted  
8       from paying Part E, but would continue to pay Part D.

9       **Q.     HOW WOULD PART E AND PART D BE CALCULATED FOR A GIVEN CUSTOMER CLASS**  
10       **OR GROUP OF CLASSES?**

11       A.     Each of the four major utilities already separates out their ECCR revenue  
12       requirements by energy and demand and specifies the kWh and kW billing  
13       determinants for each class, or groups of classes, as applicable, in the exhibits  
14       submitted with their ECCR filings. See Exhibit SWC-2. For a given customer class or  
15       group of classes, the Part E rate would be calculated as the energy revenue  
16       requirement divided by the applicable kWh or kW billing determinants for that class  
17       or group of classes. The Part D rate would then be calculated as the demand  
18       revenue requirement divided by the applicable kWh or kW billing determinants for  
19       that class or group of classes.

20                 For the purposes of calculating the ECCR Part E and Part D rates, Walmart  
21       does not oppose the use of each respective utility's approved classification of its

1 energy conservation program costs into energy-related and demand-related  
2 components.

3 **Q. TO DEMONSTRATE WALMART'S PROPOSAL, HAVE YOU CALCULATED ILLUSTRATIVE**  
4 **PART E AND PART D RATES FOR GROUPS OF CLASSES FOR THE FOUR MAJOR**  
5 **UTILITIES?**

6 A. Yes. Exhibit SWC-3 shows illustrative Part E and Part D rates at the utility proposed  
7 energy and demand revenue requirements for groups of customer classes of each  
8 utility from which opt out-eligible customers may take electrical service.

9 **Q. HAVE ANY OTHER JURISDICTIONS APPROVED TWO-PART CONSERVATION**  
10 **PROGRAM RATES SIMILAR TO THOSE PROPOSED BY WALMART?**

11 A. Yes. The Oklahoma Corporation Commission has approved two-part conservation  
12 program rates for the Public Service Company of Oklahoma. See Exhibit SWC-4. The  
13 utility's Demand Side Management Cost Recovery Rider factors are split into a factor  
14 for energy programs and a factor for demand programs.

15 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

16 A. Yes.

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Energy Conservation Cost Recovery )  
Clause )  
\_\_\_\_\_ )

Docket No. 140002-EG

**EXHIBITS OF STEVE W. CHRISS**

**ON BEHALF OF**

**WAL-MART STORES EAST, LP AND SAM'S EAST, INC.**

Dated: September 5, 2014

# Steve W. Chriss

**Senior Manager, Energy Regulatory Analysis**

**Wal-Mart Stores, Inc.**

**Business Address: 2001 SE 10<sup>th</sup> Street, Bentonville, AR, 72716-0550**

**Business Phone: (479) 204-1594**

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## EXPERIENCE

July 2007 – Present

**Wal-Mart Stores, Inc., Bentonville, AR**

**Senior Manager, Energy Regulatory Analysis (June 2011 – Present)**

**Manager, State Rate Proceedings (July 2007 – June 2011)**

June 2003 – July 2007

**Public Utility Commission of Oregon, Salem, OR**

**Senior Utility Analyst (February 2006 – July 2007)**

**Economist (June 2003 – February 2006)**

January 2003 - May 2003

**North Harris College, Houston, TX**

**Adjunct Instructor, Microeconomics**

June 2001 - March 2003

**Econ One Research, Inc., Houston, TX**

**Senior Analyst (October 2002 – March 2003)**

**Analyst (June 2001 – October 2002)**

## EDUCATION

2001                    **Louisiana State University**

M.S., Agricultural Economics

1997-1998           **University of Florida**

Graduate Coursework, Agricultural Education  
and Communication

1997                    **Texas A&M University**

B.S., Agricultural Development

B.S., Horticulture

## TESTIMONY BEFORE REGULATORY COMMISSIONS

2014

Wisconsin Docket 6690-UR-123: Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates.

Connecticut Docket No. 14-05-06: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Virginia Corporation Commission Case No. PUE-2014-00026: Application of Appalachian Power Company for a 2014 Biennial Review for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Virginia Corporation Commission Case No. PUE-2014-00033: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to Va. Code § 56-249.6.

Arizona Corporation Commission Docket No. E-01345A-11-0224 (Four Corners Phase): In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Ratemaking Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

Minnesota Public Utilities Commission Docket No. E-002/GR-13-868: In the Matter of the Application of Northern States Power Company, for Authority to Increase Rates for Electric Service in Minnesota.

Utah Public Service Commission Docket No. 13-035-184: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Missouri Public Service Commission Case No. EC-2014-0224: In the Matter of Noranda Aluminum, Inc.'s Request for Revisions to Union Electric Company d/b/a Ameren Missouri's Large Transmission Service Tariff to Decrease its Rate for Electric Service.

Oklahoma Corporation Commission Cause No. PUD 201300217: Application of Public Service Company of Oklahoma to be in Compliance with Order No. 591185 Issued in Cause No. PUD 201100106 Which Requires a Base Rate Case to be Filed by PSO and the Resulting Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Public Utilities Commission of Ohio Case No. 13-2386-EL-SSO: In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to §4928.143, Ohio Rev. Code, in the Form of an Electric Security Plan.

#### **2013**

Oklahoma Corporation Commission Cause No. PUD 201300201: Application of Public Service Company of Oklahoma for Commission Authorization of a Standby and Supplemental Service Rate Schedule.

Georgia Public Service Commission Docket No. 36989: Georgia Power's 2013 Rate Case.

Florida Public Service Commission Docket No. 130140-EI: Petition for Rate Increase by Gulf Power Company.

Public Utility Commission of Oregon Docket No. UE 267: In the Matter of PACIFICORP, dba PACIFIC POWER, Transition Adjustment, Five-Year Cost of Service Opt-Out.

Illinois Commerce Commission Docket No. 13-0387: Commonwealth Edison Company Tariff Filing to Present the Illinois Commerce Commission with an Opportunity to Consider Revenue Neutral Tariff Changes Related to Rate Design Authorized by Subsection 16-108.5 of the Public Utilities Act.

Iowa Utilities Board Docket No. RPU-2013-0004: In Re: MidAmerican Energy Company.

South Dakota Public Utilities Commission Docket No. EL12-061: In the Matter of the Application of Black Hills Power, Inc. for Authority to Increase its Electric Rates. (filed with confidential stipulation)

Kansas Corporation Commission Docket No. 13-WSEE-629-RTS: In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service.

Public Utility Commission of Oregon Docket No. UE 263: In the Matter of PACIFICORP, dba PACIFIC POWER, Request for a General Rate Revision.

Arkansas Public Service Commission Docket No. 13-028-U: In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service.

Virginia State Corporation Commission Docket No. PUE-2013-00020: Application of Virginia Electric and Power Company for a 2013 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Florida Public Service Commission Docket No. 130040-EI: Petition for Rate Increase by Tampa Electric Company.

South Carolina Public Service Commission Docket No. 2013-59-E: Application of Duke Energy Carolinas, LLC, for Authority to Adjust and Increase Its Electric Rates and Charges.

Public Utility Commission of Oregon Docket No. UE 262: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Request for a General Rate Revision.

New Jersey Board of Public Utilities Docket No. ER12111052: In the Matter of the Verified Petition of Jersey Central Power & Light Company For Review and Approval of Increases in and Other Adjustments to Its Rates and Charges For Electric Service, and For Approval of Other Proposed Tariff Revisions in Connection Therewith; and for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")

North Carolina Utilities Commission Docket No. E-7, Sub 1026: In the Matter of the Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Public Utility Commission of Oregon Docket No. UE 264: PACIFICORP, dba PACIFIC POWER, 2014 Transition Adjustment Mechanism.

Public Utilities Commission of California Docket No. 12-12-002: Application of Pacific Gas and Electric Company for 2013 Rate Design Window Proceeding.

Public Utilities Commission of Ohio Docket Nos. 12-426-EL-SSO, 12-427-EL-ATA, 12-428-EL-AAM, 12-429-EL-WVR, and 12-672-EL-RDR: In the Matter of the Application of the Dayton Power and Light Company Approval of its Market Offer.

Minnesota Public Utilities Commission Docket No. E-002/GR-12-961: In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota.

North Carolina Utilities Commission Docket E-2, Sub 1023: In the Matter of Application of Progress Energy Carolinas, Inc. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

## **2012**

Public Utility Commission of Texas Docket No. 40443: Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs.

South Carolina Public Service Commission Docket No. 2012-218-E: Application of South Carolina Electric & Gas Company for Increases and Adjustments in Electric Rate Schedules and Tariffs and Request for Mid-Period Reduction in Base Rates for Fuel.

Kansas Corporation Commission Docket No. 12-KCPE-764-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Kansas Corporation Commission Docket No. 12-GIMX-337-GIV: In the Matter of a General Investigation of Energy-Efficiency Policies for Utility Sponsored Energy Efficiency Programs.

Florida Public Service Commission Docket No. 120015-EI: In Re: Petition for Rate Increase by Florida Power & Light Company.

California Public Utilities Commission Docket No. A.11-10-002: Application of San Diego Gas & Electric Company (U 902 E) for Authority to Update Marginal Costs, Cost Allocation, and Electric Rate Design.

Utah Public Service Commission Docket No. 11-035-200: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Virginia State Corporation Commission Case No. PUE-2012-00051: Application of Appalachian Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

New Jersey Board of Public Utilities Docket No. ER11080469: In the Matter of the Petition of Atlantic City Electric for Approval of Amendments to Its Tariff to Provide for an Increase in Rates and Charges for Electric Service Pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1 and For Other Appropriate Relief.

Public Utility Commission of Texas Docket No. 39896: Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs.

Missouri Public Service Commission Case No. EO-2012-0009: In the Matter of KCP&L Greater Missouri Operations Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism.

Colorado Public Utilities Commission Docket No. 11AL-947E: In the Matter of Advice Letter No. 1597-Electric Filed by Public Service Company of Colorado to Revise its Colorado PUC No. 7-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Changes Effective December 23, 2011.

Illinois Commerce Commission Docket No. 11-0721: Commonwealth Edison Company Tariffs and Charges Submitted Pursuant to Section 16-108.5 of the Public Utilities Act.

Public Utility Commission of Texas Docket No. 38951: Application of Entergy Texas, Inc. for Approval of Competitive Generation Service tariff (Issues Severed from Docket No. 37744).

California Public Utilities Commission Docket No. A.11-06-007: Southern California Edison's General Rate Case, Phase 2.



**2011**

Arizona Corporation Commission Docket No. E-01345A-11-0224: In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Ratemaking Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

Oklahoma Corporation Commission Cause No. PUD 201100087: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

South Carolina Public Service Commission Docket No. 2011-271-E: Application of Duke Energy Carolinas, LLC for Authority to Adjust and Increase its Electric Rates and Charges.

Pennsylvania Public Utility Commission Docket No. P-2011-2256365: Petition of PPL Electric Utilities Corporation for Approval to Implement Reconciliation Rider for Default Supply Service.

North Carolina Utilities Commission Docket No. E-7, Sub 989: In the Matter of Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Florida Public Service Commission Docket No. 110138: In Re: Petition for Increase in Rates by Gulf Power Company.

Public Utilities Commission of Nevada Docket No. 11-06006: In the Matter of the Application of Nevada Power Company, filed pursuant to NRS 704.110(3) for authority to increase its annual revenue requirement for general rates charged to all classes of customers to recover the costs of constructing the Harry Allen Combined Cycle plant and other generating, transmission, and distribution plant additions, to reflect changes in the cost of capital, depreciation rates and cost of service, and for relief properly related thereto.

North Carolina Utilities Commission Docket Nos. E-2, Sub 998 and E-7, Sub 986: In the Matter of the Application of Duke Energy Corporation and Progress Energy, Inc., to Engage in a Business Combination Transaction and to Address Regulatory Conditions and Codes of Conduct.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

Virginia State Corporation Commission Case No. PUE-2011-00037: In the Matter of Appalachian Power Company for a 2011 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Illinois Commerce Commission Docket No. 11-0279 and 11-0282 (cons.): Ameren Illinois Company Proposed General Increase in Electric Delivery Service and Ameren Illinois Company Proposed General Increase in Gas Delivery Service.

Virginia State Corporation Commission Case No. PUE-2011-00045: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Utah Public Service Commission Docket No. 10-035-124: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Maryland Public Utilities Commission Case No. 9249: In the Matter of the Application of Delmarva Power & Light for an Increase in its Retail Rates for the Distribution of Electric Energy.

Minnesota Public Utilities Commission Docket No. E002/GR-10-971: In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota.

Michigan Public Service Commission Case No. U-16472: In the Matter of the Detroit Edison Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

*2010*

Public Utilities Commission of Ohio Docket No. 10-2586-EL-SSO: In the Matter of the Application of Duke Energy Ohio for Approval of a Market Rate Offer to Conduct a Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications, and Tariffs for Generation Service.

Colorado Public Utilities Commission Docket No. 10A-554EG: In the Matter of the Application of Public Service Company of Colorado for Approval of a Number of Strategic Issues Relating to its DSM Plan, Including Long-Term Electric Energy Savings Goals, and Incentives.

Public Service Commission of West Virginia Case No. 10-0699-E-42T: Appalachian Power Company and Wheeling Power Company Rule 42T Application to Increase Electric Rates.

Oklahoma Corporation Commission Cause No. PUD 201000050: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Georgia Public Service Commission Docket No. 31958-U: In Re: Georgia Power Company's 2010 Rate Case.

Washington Utilities and Transportation Commission Docket No. 100749: 2010 Pacific Power & Light Company General Rate Case.

Colorado Public Utilities Commission Docket No. 10M-254E: In the Matter of Commission Consideration of Black Hills Energy's Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Colorado Public Utilities Commission Docket No. 10M-245E: In the Matter of Commission Consideration of Public Service Company of Colorado Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Public Service Commission of Utah Docket No. 09-035-15 *Phase II*: In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Utility Commission of Oregon Docket No. UE 217: In the Matter of PACIFICORP, dba PACIFIC POWER Request for a General Rate Revision.

Mississippi Public Service Commission Docket No. 2010-AD-57: In Re: Proposal of the Mississippi Public Service Commission to Possibly Amend Certain Rules of Practice and Procedure.

Indiana Utility Regulatory Commission Cause No. 43374: Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to Ind. Code § 8-1-2.5-1, *ET SEQ.*, for the Offering of Energy Efficiency Conservation, Demand Response, and Demand-Side Management Programs and Associated Rate Treatment Including Incentives Pursuant to a Revised Standard Contract Rider No. 66 in Accordance with Ind. Code §§ 8-1-2.5-1 *ET SEQ.* and 8-1-2-42 (a); Authority to Defer Program Costs Associated with its Energy Efficiency Portfolio of Programs; Authority to Implement New and Enhanced Energy Efficiency Programs, Including the Powershare® Program in its Energy Efficiency Portfolio of Programs; and Approval of a Modification of the Fuel Adjustment Clause Earnings and Expense Tests.

Public Utility Commission of Texas Docket No. 37744: Application of Entergy Texas, Inc. for Authority to Change Rates and to Reconcile Fuel Costs.

South Carolina Public Service Commission Docket No. 2009-489-E: Application of South Carolina Electric & Gas Company for Adjustments and Increases in Electric Rate Schedules and Tariffs.

Kentucky Public Service Commission Case No. 2009-00459: In the Matter of General Adjustments in Electric Rates of Kentucky Power Company.

Virginia State Corporation Commission Case No. PUE-2009-00125: For acquisition of natural gas facilities Pursuant to § 56-265.4:5 B of the Virginia Code.

Arkansas Public Service Commission Docket No. 10-010-U: In the Matter of a Notice of Inquiry Into Energy Efficiency.

Connecticut Department of Public Utility Control Docket No. 09-12-05: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Arkansas Public Service Commission Docket No. 09-084-U: In the Matter of the Application of Entergy Arkansas, Inc. For Approval of Changes in Rates for Retail Electric Service.

Missouri Public Service Commission Docket No. ER-2010-0036: In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.

Public Service Commission of Delaware Docket No. 09-414: In the Matter of the Application of Delmarva Power & Light Company for an Increase in Electric Base Rates and Miscellaneous Tariff Charges.

#### 2009

Virginia State Corporation Commission Case No. PUE-2009-00030: In the Matter of Appalachian Power Company for a Statutory Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Public Service Commission of Utah Docket No. 09-035-15 *Phase I*: In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Service Commission of Utah Docket No. 09-035-23: In the Matter of the Application of Rocky Mountain Power for Authority To Increase its Retail Electric Utility Service Rates in Utah and for Approval of Its Proposed Electric Service Schedules and Electric Service Regulations.

Colorado Public Utilities Commission Docket No. 09AL-299E: Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No. 1535 – Electric.

Arkansas Public Service Commission Docket No. 09-008-U: In the Matter of the Application of Southwestern Electric Power Company for Approval of a General Change in Rates and Tariffs.

Oklahoma Corporation Commission Docket No. PUD 200800398: In the Matter of the Application of Oklahoma Gas and Electric Company for an Order of the Commission Authorizing Applicant to Modify its Rates, Charges, and Tariffs for Retail Electric Service in Oklahoma.

Public Utilities Commission of Nevada Docket No. 08-12002: In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed pursuant to NRS §704.110(3) and NRS §704.110(4) for authority to increase its annual revenue requirement for general rates charged to all classes of customers, begin to recover the costs of acquiring the Bighorn Power Plant, constructing the Clark Peakers, Environmental Retrofits and other generating, transmission and distribution plant additions, to reflect changes in cost of service and for relief properly related thereto.

New Mexico Public Regulation Commission Case No. 08-00024-UT: In the Matter of a Rulemaking to Revise NMPRC Rule 17.7.2 NMAC to Implement the Efficient Use of Energy Act.

Indiana Utility Regulatory Commission Cause No. 43580: Investigation by the Indiana Utility Regulatory Commission, of Smart Grid Investments and Smart Grid Information Issues Contained in 111(d) of the Public Utility Regulatory Policies Act of 1978 (16 U.S.C. § 2621(d)), as Amended by the Energy Independence and Security Act of 2007.

Louisiana Public Service Commission Docket No. U-30192 *Phase II (February 2009)*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

South Carolina Public Service Commission Docket No. 2008-251-E: In the Matter of Progress Energy Carolinas, Inc.'s Application For the Establishment of Procedures to Encourage Investment in Energy Efficient Technologies; Energy Conservation Programs; And Incentives and Cost Recovery for Such Programs.

#### 2008

Colorado Public Utilities Commission Docket No. 08A-366EG: In the Matter of the Application of Public Service Company of Colorado for approval of its electric and natural gas demand-side management (DSM) plan for calendar years 2009 and 2010 and to change its electric and gas DSM cost adjustment rates effective January 1, 2009, and for related waivers and authorizations.

Public Service Commission of Utah Docket No. 07-035-93: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge.

Indiana Utility Regulatory Commission Cause No. 43374: Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission Approve an Alternative Regulatory Plan for the Offering of Energy Efficiency, Conservation, Demand Response, and Demand-Side Management.

Public Utilities Commission of Nevada Docket No. 07-12001: In the Matter of the Application of Sierra Pacific Power Company for authority to increase its general rates charged to all classes of electric customers to reflect an increase in annual revenue requirement and for relief properly related thereto.

Louisiana Public Service Commission Docket No. U-30192 *Phase II*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Colorado Public Utilities Commission Docket No. 07A-420E: In the Matter of the Application of Public Service Company of Colorado For Authority to Implement and Enhanced Demand Side Management Cost Adjustment Mechanism to Include Current Cost Recovery and Incentives.

**2007**

Louisiana Public Service Commission Docket No. U-30192: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Public Utility Commission of Oregon Docket No. UG 173: In the Matter of PUBLIC UTILITY COMMISSION OF OREGON Staff Request to Open an Investigation into the Earnings of Cascade Natural Gas.

**2006**

Public Utility Commission of Oregon Docket No. UE 180/UE 181/UE 184: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY Request for a General Rate Revision.

Public Utility Commission of Oregon Docket No. UE 179: In the Matter of PACIFICORP, dba PACIFIC POWER AND LIGHT COMPANY Request for a general rate increase in the company's Oregon annual revenues.

Public Utility Commission of Oregon Docket No. UM 1129 *Phase II*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

**2005**

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I Compliance*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

Public Utility Commission of Oregon Docket No. UX 29: In the Matter of QWEST CORPORATION Petition to Exempt from Regulation Qwest's Switched Business Services.

**2004**

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

**TESTIMONY BEFORE LEGISLATIVE BODIES**

**2014**

Regarding Kansas House Bill 2460: Testimony Before the Kansas House Standing Committee on Utilities and Telecommunications, February 12, 2014.

**2012**

Regarding Missouri House Bill 1488: Testimony Before the Missouri House Committee on Utilities, February 7, 2012.

**2011**

Regarding Missouri Senate Bills 50, 321, 359, and 406: Testimony Before the Missouri Senate Veterans' Affairs, Emerging Issues, Pensions, and Urban Affairs Committee, March 9, 2011.

#### **AFFIDAVITS**

**2011**

Colorado Public Utilities Commission Docket No. 11M-951E: In the Matter of the Petition of Public Service Company of Colorado Pursuant to C.R.S. § 40-6-111(1)(d) for Interim Rate Relief Effective on or before January 21, 2012.

#### **ENERGY INDUSTRY PUBLICATIONS AND PRESENTATIONS**

Mock Trial Expert Witness, The Energy Bar Association State Commission Practice and Regulation Committee and Young Lawyers Committee and Environment, Energy and Natural Resources Section of the D.C. Bar, Mastering Your First (or Next) State Public Utility Commission Hearing, February 13, 2014.

Panelist, Customer Panel, Virginia State Bar 29<sup>th</sup> National Regulatory Conference, Williamsburg, Virginia, May 19, 2011.

Chriss, S. (2006). "Regulatory Incentives and Natural Gas Purchasing – Lessons from the Oregon Natural Gas Procurement Study." Presented at the 19<sup>th</sup> Annual Western Conference, Center for Research in Regulated Industries Advanced Workshop in Regulation and Competition, Monterey, California, June 29, 2006.

Chriss, S. (2005). "Public Utility Commission of Oregon Natural Gas Procurement Study." Public Utility Commission of Oregon, Salem, OR. Report published in June, 2005. Presented to the Public Utility Commission of Oregon at a special public meeting on August 1, 2005.

Chriss, S. and M. Radler (2003). "Report from Houston: Conference on Energy Deregulation and Restructuring." USAEE Dialogue, Vol. 11, No. 1, March, 2003.

Chriss, S., M. Dwyer, and B. Pulliam (2002). "Impacts of Lifting the Ban on ANS Exports on West Coast Crude Oil Prices: A Reconsideration of the Evidence." Presented at the 22nd USAEE/IAEE North American Conference, Vancouver, BC, Canada, October 6-8, 2002.

Contributed to chapter on power marketing: "Power System Operations and Electricity Markets," Fred I. Denny and David E. Dismukes, authors. Published by CRC Press, June 2002.

Contributed to "Moving to the Front Lines: The Economic Impact of the Independent Power Plant Development in Louisiana," David E. Dismukes, author. Published by the Louisiana State University Center for Energy Studies, October 2001.

Dismukes, D.E., D.V. Mesyanzhinov, E.A. Downer, S. Chriss, and J.M. Burke (2001). "Alaska Natural Gas In-State Demand Study." Anchorage: Alaska Department of Natural Resources.

**Wal-Mart Stores East, LP and Sam's East, Inc.**  
**Utility Proposed Energy & Demand Allocations and ECCR Rate Calculations**  
**Exhibit SWC-2, Page 1 of 7**  
**Florida PSC Docket No. 140002-EG**

DOCKET NO. 140002-EG  
 ECCR 2015 PROJECTION  
 EXHIBIT MRR-1, SCHEDULE C-1, PAGE 1 OF 1

C-1  
 Page 1 of 1

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Summary of Cost Recovery Clause Calculation  
 For Months January 2015 through December 2015

|  |            |
|--|------------|
| 1. Total Incremental Cost (C-2, Page 1, Line 17) | 46,224,622 |
| 2. Demand Related Incremental Costs              | 29,383,816 |
| 3. Energy Related Incremental Costs              | 16,840,707 |

RETAIL BY RATE CLASS

|   | RS          | GS, TS    | GSD, SBF<br>STANDARD | GSD<br>OPTIONAL | IS        | LS1      | Total       |
|---|-------------|-----------|----------------------|-----------------|-----------|----------|-------------|
| 4. Demand Allocation Percentage   | 65.84%      | 8.00%     | 33.69%               | 1.64%           | 2.96%     | 0.17%    | 100.00%     |
| 6. Demand Related Incremental Costs<br>(Total cost prorated based on demand allocation % above)   | 16,346,155  | 1,763,029 | 9,670,023            | 481,636         | 869,781   | 46,862   | 28,823,816  |
| 6. Demand Portion of End of Period True Up (O)U Recovery<br>Shown on Schedule C-3, Pg 6<br>(Allocation of D & E is based on the forecast period cost.)  | (1,832,891) | (197,852) | (1,108,620)          | (54,025)        | (97,608)  | (5,800)  | (3,284,196) |
| 7. Total Demand Related Incremental Costs   | 14,513,264  | 1,565,177 | 8,561,403            | 427,611         | 772,173   | 44,362   | 26,009,619  |
| 8. Energy Allocation Percentage   | 48.82%      | 5.84%     | 38.41%               | 1.82%           | 4.94%     | 1.17%    | 100.00%     |
| 9. Net Energy Related Incremental Costs   | 7,901,800   | 949,816   | 8,636,923            | 323,342         | 831,931   | 197,036  | 16,890,707  |
| 10. Energy Portion of End of Period True Up (O)U Recovery<br>Shown on Schedule C-3, Pg 6<br>(Allocation of D & E is based on the forecast period cost.) | (607,785)   | (109,115) | (792,480)            | (37,148)        | (95,573)  | (22,638) | (1,834,619) |
| 11. Total Net Energy Related Incremental Costs  | 8,233,933   | 840,700   | 7,844,443            | 286,194         | 736,357   | 174,400  | 14,898,021  |
| 12. Total Incremental Costs (Line 5 + 8)  | 24,250,814  | 2,712,945 | 16,506,846           | 806,236         | 1,701,622 | 246,639  | 46,224,622  |
| 13. Total True Up (Over)/Under Recovery (Line 6 + 10)<br>(Schedule C-3, Pg 6, Line 11)<br>(Allocation of D & E is based on the forecast period cost.)   | (2,740,845) | (308,728) | (1,823,620)          | (91,171)        | (153,092) | (28,236) | (5,228,882) |
| 14. Total (Line 12 + 13)  | 21,510,000  | 2,404,217 | 14,683,226           | 714,065         | 1,508,610 | 218,763  | 40,895,840  |
| 15. Retail MWH Sales  | 6,713,067   | 1,047,983 | 7,345,405            | 357,148         | 949,861   | 217,416  | 16,630,400  |
| 16. Effective MWH at Secondary  | 6,713,067   | 1,047,983 | 7,345,405            | 357,148         | 949,861   | 217,416  | 16,630,400  |
| 17. Projected Billed KW at Meter  | *           | *         | 17,148,546           | *               | 2,290,004 | *        |             |
| 18. Cost per KWH at Secondary (Line 14/Line 16)   | 0.24687     | 0.22866   | *                    | 0.18794         | *         | 0.10062  |             |
| 19. Revenue Tax Expansion Factor  | 1.00072     | 1.00072   | 1.00072              | 1.00072         | 1.00072   | 1.00072  |             |
| 20. Adjustment Factor Adjusted for Taxes  | 0.2470      | 0.2283    | *                    | 0.2001          | *         | 0.1007   |             |
| 21. Conservation Adjustment Factor (cents/KWH)  |             |           |                      |                 |           |          |             |
| <u>RS, GS, TS, GSD Optional and LS1 Rates (cents/KWH) *</u>   |             |           |                      |                 |           |          |             |
| - Secondary   | 0.247       | 0.230     |                      | 0.200           |           | 0.101    |             |
| - Primary   |             |           |                      | 0.198           |           |          |             |
| - Subtransmission   |             |           |                      | 0.196           |           |          |             |
| <u>GSD, SBF, IS Standard Rates (¢/KWH) *</u>  |             |           |                      |                 |           |          |             |
| - Full Requirement  |             |           |                      |                 |           |          |             |
| - Secondary   | *           | *         | 0.85                 | *               | 0.85      | *        |             |
| - Primary   | *           | *         | 0.85                 | *               | 0.85      | *        |             |
| - Subtransmission   | *           | *         | 0.84                 | *               | 0.85      | *        |             |

\* (ROUNDED TO NEAREST .001 PER KWH OR KW)

TAMPA ELECTRIC COMPANY  
Conservation Program Costs  
Estimated For Months January 2016 through December 2016

| Program Name  | (A)<br>Capital<br>Investment | (B)<br>Physical &<br>Batteries | (C)<br>Materials<br>& Supplies | (D)<br>Outside<br>Services | (E)<br>Advertising | (F)<br>In-Office | (G)<br>Vehicles | (H)<br>Other | (I)<br>Program<br>Revenues | (J)<br>Total |
|---|------------------------------|--------------------------------|--------------------------------|----------------------------|--------------------|------------------|-----------------|--------------|----------------------------|--------------|
| 1 Heating and Cooling (R)                             | 0                            | 80,124                         | 1,809                          | 0                          | 0                  | 1,000,240        | 384             | 2,080        | 0                          | 1,182,403    |
| 2 Prime Time (D)                                      | 0                            | 251,222                        | 12,744                         | 705,800                    | 0                  | 1,977,708        | 0               | 3,000        | 0                          | 2,930,274    |
| 3 Energy Audits (E)                                   | 0                            | 1,045,005                      | 51,808                         | 83,208                     | 112,003            | 0                | 119,850         | 80,623       | 0                          | 2,472,504    |
| 4 Copeneration (E)                                    | 0                            | 162,820                        | 0                              | 0                          | 0                  | 0                | 1,200           | 0            | 0                          | 164,020      |
| 6 Commercial Load Mgmt (D)                            | 0                            | 470                            | 0                              | 500                        | 0                  | 8,958            | 0               | 0            | 0                          | 7,928        |
| 8 Commercial Lighting (E)                             | 0                            | 165,110                        | 0                              | 0                          | 0                  | 327,200          | 1,200           | 600          | 0                          | 494,110      |
| 7 Standby Decelerator (D)                             | 0                            | 63,544                         | 0                              | 3,000                      | 0                  | 2,808,000        | 380             | 2,000        | 0                          | 2,908,924    |
| 8 Conservation Value (E)                              | 0                            | 26,802                         | 2,500                          | 0                          | 0                  | 389,000          | 380             | 0            | 0                          | 412,682      |
| 9 Duct Repair (E)                                     | 0                            | 25,000                         | 0                              | 0                          | 0                  | 378,000          | 4,800           | 1,185        | 0                          | 409,005      |
| 10 Renewable Energy Incentives (E)                    | 0                            | 30,888                         | 0                              | 271,536                    | 0                  | 0                | 744             | 0            | (303,168)                  | 0            |
| 11 Renewable Energy Systems Initiative (E)            | 0                            | 0                              | 0                              | 0                          | 0                  | 0                | 0               | 0            | 0                          | 0            |
| 12 Industrial Load Management (D)                     | 14,041                       | 16,104                         | 0                              | 0                          | 0                  | 16,800,000       | 1,200           | 0            | 0                          | 16,831,345   |
| 13 DSM RRD (D&E)<br>(see also, 15)                    | 0                            | 0                              | 0                              | 0                          | 0                  | 0                | 0               | 0            | 0                          | 0            |
| 14 Commercial Cooling (E)                             | 0                            | 17,800                         | 0                              | 0                          | 0                  | 72,810           | 300             | 0            | 0                          | 90,910       |
| 15 Residential New Construction (E)                   | 0                            | 46,161                         | 0                              | 0                          | 0                  | 1,843,200        | 840             | 880          | 0                          | 1,913,216    |
| 15 Conversion Expenses - (D&E)<br>(see also, 15)      | 0                            | 1,163,487                      | 1,200                          | 380,000                    | 0                  | 0                | 2,100           | 26,930       | 0                          | 1,653,717    |
| 17 Pilot Responsive Load Mgmt (D&E)<br>(see also, 15) | 1,894,720                    | 1,265,855                      | 19,200                         | 780,000                    | 398,001            | 0                | 75,900          | 353,800      | 0                          | 4,554,186    |
| 18 Residential Building Envelope Improvement (E)      | 0                            | 174,771                        | 3,480                          | 0                          | 0                  | 2,255,676        | 13,845          | 10,625       | 0                          | 2,461,687    |
| 19 Residential Electronic Controlled Motors (E)       | 0                            | 240                            | 105                            | 0                          | 0                  | 270              | 0               | 0            | 0                          | 615          |
| 20 Energy Education Outreach (E)                      | 0                            | 65,232                         | 3,800                          | 35,841                     | 0                  | 0                | 3,000           | 22,140       | 0                          | 130,713      |
| 21 Residential Re-Commissioning (E)                   | 0                            | 7,440                          | 300                            | 3,610                      | 0                  | 13,500           | 0               | 420          | 0                          | 25,170       |
| 22 Residential Low-Income Weatherization (E)          | 0                            | 157,748                        | 0                              | 383,000                    | 0                  | 3,354,182        | 6,600           | 17,100       | 0                          | 2,861,630    |
| 23 Commercial Duct Repair (E)                         | 0                            | 61,324                         | 0                              | 0                          | 0                  | 150,190          | 2,400           | 600          | 0                          | 214,514      |
| 24 Commercial Energy Recovery Ventilation (E)         | 0                            | 840                            | 0                              | 0                          | 0                  | 6,100            | 90              | 0            | 0                          | 6,930        |
| 25 Commercial Building Envelope Improvement (E)       | 0                            | 47,011                         | 0                              | 6                          | 0                  | 128,043          | 670             | 250          | 0                          | 174,984      |
| 26 Commercial Energy Efficient Motors (E)             | 0                            | 1,882                          | 0                              | 0                          | 0                  | 1,000            | 280             | 0            | 0                          | 2,962        |
| 27 Commercial Demand Response (D)                     | 0                            | 32,208                         | 0                              | 3,000,000                  | 0                  | 0                | 1,200           | 0            | 0                          | 3,033,408    |
| 28 Commercial Chiller Replacement (E)                 | 0                            | 3,088                          | 0                              | 0                          | 0                  | 30,000           | 225             | 0            | 0                          | 43,224       |
| 29 Commercial Occupancy Sensors (Lighting) (E)        | 0                            | 3,295                          | 0                              | 0                          | 0                  | 30,000           | 0               | 300          | 0                          | 33,595       |
| 30 Commercial Refrigeration (AFC-Condensate) (E)      | 0                            | 194                            | 0                              | 0                          | 0                  | 3,000            | 20              | 0            | 0                          | 3,164        |
| 31 Commercial Water Heating (E)                       | 0                            | 188                            | 0                              | 0                          | 0                  | 700              | 0               | 0            | 0                          | 888          |
| 32 Commercial HVAC Re-Commissioning (R)               | 0                            | 37,056                         | 0                              | 8,000                      | 0                  | 80,000           | 300             | 500          | 0                          | 125,856      |
| 33 Commercial Electronic Controlled Motors            | 0                            | 1,648                          | 0                              | 1,100                      | 0                  | 1,500            | 110             | 0            | 0                          | 4,358        |
| 34 Cool Roof (E)                                      | 0                            | 54,227                         | 0                              | 0                          | 0                  | 350,000          | 1,200           | 0            | 0                          | 405,427      |
| 35 Total All Programs                                 | 1,894,720                    | 5,621,432                      | 85,289                         | 8,213,280                  | 1,088,004          | 21,678,547       | 247,820         | 672,423      | (303,168)                  | 33,224,522   |
| <b>Summary of Demand &amp; Energy</b>                 |                              |                                |                                |                            |                    |                  |                 |              |                            |              |
| Energy  | 322,363                      | 4,013,206                      | 72,905                         | 1,534,190                  | 601,003            | 6,476,681        | 167,210         | 327,098      | (303,168)                  | 16,840,708   |
| Demand  | 289,654                      | 1,608,228                      | 22,074                         | 4,878,100                  | 108,001            | 21,192,866       | 40,610          | 365,285      | 0                          | 28,343,818   |
| Total All Programs                                    | 1,894,720                    | 5,621,432                      | 85,289                         | 8,213,280                  | 1,088,004          | 21,678,547       | 247,820         | 672,423      | (303,168)                  | 33,224,522   |



GULF POWER COMPANY  
ENERGY CONSERVATION COST RECOVERY FACTORS  
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
For the Period: January, 2015 Through December, 2015

| <u>Rate Class</u> | <u>A</u><br>Jan - Dec 2015<br>Percentage of<br>KWH Sales<br>at Generation | <u>B</u><br>Percentage of<br>12 CP KW Demand<br>at Generation | <u>C</u><br>Demand Allocation<br>12CP | <u>D</u><br>1/13 th | <u>E</u><br>Energy<br>Allocation | <u>F</u><br>Total<br>Conservation<br>Costs | <u>G</u><br>Jan - Dec 2015<br>Projected<br>KWH Sales<br>at Meter | <u>H</u><br>Conservation<br>Recovery<br>Factor<br>cents per KWH |
|-------------------|---|---|---------------------------------------|---------------------|----------------------------------|--|--|---|
| RS, RSVP          | 47.29833%   | 58.32886%   | \$1,959,746                           | \$137,126           | \$10,900,748                     | \$12,997,620                               | 5,188,672,000  | 0.250   |
| GS                | 2.67498%  | 2.79140%  | 97,116                                | 7,755               | 616,519                          | 721,390                                    | 298,459,000  | 0.246   |
| GSD, GSDT, GSTOU  | 24.64227%   | 22.04877%   | 767,103                               | 71,444              | 5,679,493                        | 6,518,040                                  | 2,703,797,000  | 0.241   |
| LP, LPT           | 10.39994%   | 8.20574%  | 285,487                               | 30,152              | 2,396,954                        | 2,712,593                                  | 1,198,926,000  | 0.232   |
| PX, PXT, RTP, SBS | 13.58811%   | 10.26659%   | 357,162                               | 39,337              | 3,127,147                        | 3,523,636                                  | 1,552,182,000  | 0.227   |
| OS - I / II       | 1.01388%  | 0.08794%  | 3,080                                 | 2,939               | 233,631                          | 239,630                                    | 111,207,000  | 0.215   |
| OS-III            | 0.40471%  | 0.27170%  | 9,453                                 | 1,173               | 93,277                           | 103,903                                    | 44,399,000   | 0.234   |
| <b>TOTAL</b>      | <b>100.00000%</b>   | <b>100.00000%</b>   | <b>\$3,479,117</b>                    | <b>\$289,926</b>    | <b>\$23,047,769</b>              | <b>\$26,616,612</b>                        | <b>11,062,622,000</b>  |   |

Notes:

- A Obtained from Schedule C-1, page 2 of 3, col H
- B Obtained from Schedule C-1, page 2 of 3, col I
- C Total from C-1, page 1, line 10 \* col B
- D Total from C-1, page 1, line 11 \* col A
- E Total from C-1, page 1, line 8 \* col A
- F Sum of Cols C, D and E
- G Projected kwh sales for the period January 2015 through December 2015
- H Col F / G

**DUKE ENERGY FLORIDA**  
 Energy Conservation Cost Recovery Clause (ECCR)  
 Calculation of Energy Conservation Cost Recovery Clause Rate Factors by Rate Class  
 JANUARY 2016 - DECEMBER 2016

DOCKET NO. 140002-EG  
 DUKE ENERGY FLORIDA  
 TIMOTHY J. DUFF  
 EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
 SCHEDULE C - 1  
 PAGE 2 OF 2

| Rate Class                                   | (1)<br>mWh Sales<br>at Source<br>Energy Allocator<br>(%) | (2)<br>12CP & 1/13 AD<br>Demand<br>Allocator<br>(%) | (3)<br>Energy-<br>Related<br>Costs<br>(\$) | (4)<br>Production<br>Demand<br>Costs<br>(\$) | (5)<br>Total Energy<br>Conservation<br>Costs<br>(\$) | (6)<br>Projected<br>Effective Sales<br>at Meter Level<br>(mWh) | (7)<br>Billing kW<br>Load Factor<br>(%) | (8)<br>Projected<br>Effective kW<br>at Meter Level<br>(kW) | (9)<br>Energy Conservation<br>Cost Recovery<br>(\$/kW-month) | (10)<br>Energy Conservation<br>Cost Recovery<br>(cents/kWh) |
|--|--|---|--|--|--|--|---|--|--|---|
| <b>Residential</b>                           |  |   |  |  |  |  |   |  |  |   |
| RS-1, RST-1, RSL-1, RSL-2, RSS-1             |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    | 51.561%  | 61.248%   | \$ 10,112,184                              | \$39,180,107                                 | \$49,282,301   | 19,390,956   |   |  |  | 0.254   |
| <b>General Service Non-Demand</b>            |  |   |  |  |  |  |   |  |  |   |
| GS-1, GST-1                                  |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    |  |   |  |  |  | 1,264,189  |   |  |  | 0.215   |
| Primary                                      |  |   |  |  |  | 4,364  |   |  |  | 0.213   |
| Transmission                                 |  |   |  |  |  | 3,741  |   |  |  | 0.211   |
| TOTAL GS                                     | 3.382%   | 3.251%  | \$ 863,375                                 | \$2,077,964                                  | \$2,741,339  | 1,272,323  |   |  |  |   |
| GS-2   |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    | 0.393%   | 0.257%  | \$ 77,028                                  | \$184,059                                    | \$241,088  | 147,708  |   |  |  | 0.163   |
| <b>General Service Demand</b>                |  |   |  |  |  |  |   |  |  |   |
| GSD-1, GSDT-1, SS-1*                         |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    |  |   |  |  |  | 12,149,616   |   |  |  | 0.73  |
| Primary                                      |  |   |  |  |  | 2,311,921  |   |  |  | 0.72  |
| Transmission                                 |  |   |  |  |  | 5,729  |   |  |  | 0.72  |
| TOTAL GSD                                    | 38.262%  | 31.449%   | \$ 7,507,847                               | \$20,102,169                                 | \$27,610,037   | 14,467,265   | 52.30%                                  | 37,893,254   |  |   |
| <b>Curtailable</b>                           |  |   |  |  |  |  |   |  |  |   |
| CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3* |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    |  |   |  |  |  |  |   |  |  | 0.54  |
| Primary                                      |  |   |  |  |  | 35,746   |   |  |  | 0.53  |
| Transmission                                 |  |   |  |  |  | -  |   |  |  | 0.53  |
| TOTAL CS                                     | 0.092%   | 0.052%  | \$ 18,075                                  | \$33,531                                     | \$51,606   | 35,746   | 51.50%                                  | 95,082   |  |   |
| <b>Interruptible</b>                         |  |   |  |  |  |  |   |  |  |   |
| IS-1, IST-1, IS-2, IST-2, SS-2*              |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    |  |   |  |  |  | 89,325   |   |  |  | 0.65  |
| Primary                                      |  |   |  |  |  | 1,821,463  |   |  |  | 0.64  |
| Transmission                                 |  |   |  |  |  | 324,813  |   |  |  | 0.64  |
| TOTAL IS                                     | 5.256%   | 3.587%  | \$ 1,030,727                               | \$2,280,062                                  | \$3,310,789  | 2,035,601  | 54.80%                                  | 5,068,489  |  |   |
| <b>Lighting</b>                              |  |   |  |  |  |  |   |  |  |   |
| LS-1   |  |   |  |  |  |  |   |  |  |   |
| Secondary                                    | 1.034%   | 0.177%  | \$ 202,875                                 | \$112,943                                    | \$315,818  | 369,030  |   |  |  | 0.061   |
|  | 100.000%   | 100.000%  | \$19,812,123                               | \$63,920,654                                 | \$83,532,978   | 37,736,631   |   |  |  | 0.221   |

Notes:  
 (1) From Schedule C-1 1P, Column 8  
 (2) From Schedule C-1 1P, Column 10  
 (3) Column 1 x Total Energy Dollars, C-2 Page 1, line 33  
 (4) Column 2 x Total Demand Dollars, C-2 Page 1, line 35  
 (5) Column 3 + Column 4

(6) kWh sales at effective secondary voltage  
 (7) Class Billing kW Load Factor  
 (8) Column 6 x 1000 / 8760 / Column 7 x 12  
 Column 5 / Column 8  
 (9) Column 5 x 100 / Column 6 x 1,000

|                           | ECCR Cost    | Effective kW | \$/kW   |       |
|---------------------------|--------------|--------------|---------|-------|
| Total GSD, CS, IS         | \$30,072,432 | 43,076,828   | 0.72    |       |
| SS-1, 2, 3 - \$/kW-mo     |              | Secondary    | Primary | Trans |
| Monthly - \$0.72/kW * 10% | 0.072        | 0.071        | 0.071   |       |
| Daily - \$0.72/kW / 21    | 0.034        | 0.034        | 0.034   |       |

DUKE ENERGY FLORIDA  
ESTIMATED CONSERVATION PROGRAM COSTS  
JANUARY 2015 - DECEMBER 2015

DOCKET NO. 140002-EG  
DUKE ENERGY FLORIDA  
TIMOTHY J. DUFF  
EXHIBIT NO. \_\_\_\_\_ (TJD-1P)  
SCHEDULE C-2  
PAGE 1 OF 9

| LINE NO. | PROGRAM TITLE<br>Demand (D) or Energy (E)           | 12 MONTH<br>TOTAL     |
|----------|---|-----------------------|
| 1        | BETTER BUSINESS (20015937) (E)                      | \$ 2,589,093          |
| 2        | RESIDENTIAL NEW CONSTRUCT (20015933) (E)            | \$ 4,091,111          |
| 3        | HOME ENERGY IMPROVEMENT (20015934) (E)              | \$ 4,685,944          |
| 4        | CI NEW CONSTRUCTION (20015938) (E)                  | \$ 1,054,121          |
| 5        | HOME ENERGY CHECK (20015932) (E)                    | \$ 6,329,865          |
| 6        | LOW INCOME (20021329) (E)                           | \$ 270,814            |
| 7        | SOLAR WATER HEATING WITH EM (20084920) (E)          | \$ -                  |
| 8        | RENEWABLE ENERGY SAVER (20060744) (E)               | \$ 0                  |
| 9        | NEIGHBORHOOD ENERGY SAVER (20060745)(E)             | \$ 1,150,571          |
| 10       | BUSINESS ENERGY CHECK (20015936) (E)                | \$ 661,610            |
| 11       | CONSERVATION PROGRAM ADMIN (20015935) (E)           | \$ 3,427,317          |
| 12       | CONSERVATION PROGRAM ADMIN (20015935) (D)           | \$ 390,521            |
| 13       | QUALIFYING FACILITY (20025062) (E)                  | \$ 1,024,496          |
| 14       | INNOVATION INCENTIVE (20015940) (E)                 | \$ 306,594            |
| 15       | TECHNOLOGY DEVELOPMENT (20015939) (E)               | \$ 800,377            |
| 16       | STANDBY GENERATION (20021332) (D)                   | \$ 5,999,097          |
| 17       | INTERRUPTIBLE SERVICE (20015941) (D)                | \$ 30,993,402         |
| 18       | CURTAILABLE SERVICE (20015942) (D)                  | \$ 1,288,968          |
| 19       | RES ENERGY MANGMNT-ADMIN (20015943) (D)             | \$ 41,749,546         |
| 20       | COM ENERGY MANGMNT-ADMIN (20015944) (D)             | \$ 540,000            |
| 21       | RESIDENTIAL SOLAR PHOTOVOLTAIC (20084918) (E)       | \$ -                  |
| 22       | SOLAR WATER HEAT LOW INCOME RES CUST (20084921) (E) | \$ -                  |
| 23       | COMMERCIAL SOLAR PHOTOVOLTAIC (20084919) (E)        | \$ -                  |
| 24       | PHOTOVOLTAIC FOR SCHOOLS PILOT (20084917) (E)       | \$ -                  |
| 25       | RESEARCH AND DEMONSTRATION (20084922) (E)           | \$ -                  |
| 26       |   |                       |
| 27       | NET PROGRAM COSTS                                   | <u>\$ 107,340,446</u> |

|    | 12 Months<br>Total                    | Prior Period True-Up<br>Under(Over) Recovery | Total Costs<br>with True - up | Revenue<br>Expansion<br>Factor | Total Costs<br>To Recover |                      |
|----|---------------------------------------|--|-------------------------------|--------------------------------|---------------------------|----------------------|
| 28 |                                       |  |                               |                                |                           |                      |
| 29 | <b>SUMMARY OF DEMAND &amp; ENERGY</b> |  |                               |                                |                           |                      |
| 30 |                                       |  |                               |                                |                           |                      |
| 31 |                                       |  |                               |                                |                           |                      |
| 32 |                                       |  |                               |                                |                           |                      |
| 33 | ENERGY                                | \$ 26,391,913                                | \$ (6,785,965)                | \$ 19,605,948                  | 1.000315                  | \$ 19,612,123        |
| 34 |                                       |  |                               |                                |                           |                      |
| 35 | DEMAND                                | 80,948,534                                   | (17,047,808)                  | 63,900,726                     | 1.000315                  | 63,920,854           |
| 36 |                                       |  |                               |                                |                           |                      |
| 37 | TOTAL                                 | <u>\$ 107,340,446</u>                        | <u>\$ (23,833,773)</u>        | <u>\$ 83,506,673</u>           |                           | <u>\$ 83,532,978</u> |

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CALCULATION OF ENERGY CONSERVATION FACTORS

SCHEDULE C-1

ESTIMATED FOR THE PERIOD OF: JANUARY 2015 THROUGH DECEMBER 2015

| (1)                         | (2)   | (3)  | (4)                                      | (5)  | (6)                                 | (7)  | (8)  | (9)                                      | (10)   | (11)   | (12)   | (13)                      | (14)                      |
|-----------------------------|---|--|--|--|-------------------------------------|--|--|--|--|--|--|---------------------------|---------------------------|
| RATE CLASS                  | Percentage of Sales at Generation (%) <sup>10</sup> | Percentage of Demand at Generation (%) <sup>10</sup> | Demand Allocation 12CP (%) <sup>11</sup> | Demand Allocation 1/12CP (%) <sup>11</sup> | Energy Allocation (%) <sup>12</sup> | Total Recoverable Costs (\$) <sup>13</sup> | Projected Sales at Meter (kwh) <sup>14</sup> | Billing KW Load Factor (%) <sup>15</sup> | Projected Billing KW at Meter (kw) <sup>16</sup> | Conservation Recovery Factor (kwh) <sup>17</sup> | Conservation Recovery Factor (kwh) <sup>18</sup> | RDC (\$/KW) <sup>19</sup> | SDC (\$/KW) <sup>20</sup> |
| RS/RT1                      | 82.25760%   | 87.70790%  | \$63,457,293                             | \$6,230,933                                | \$31,879,998                        | \$106,589,803                              | 59,403,754,863                               | -  | -  | -  | -  | 0.00186                   | -                         |
| GB1/GB1/HWS1                | 5.83142%  | 6.72403%   | \$8,857,484                              | \$59,754                                   | \$3,557,441                         | \$11,029,829                               | 8,203,363,434                                | -  | -  | -  | 0.00175  | -                         | -                         |
| GSD/ASD1/HLP1               | 24.30621%   | 22.161968%   | \$28,678,784                             | \$2,457,268                                | \$14,949,989                        | \$44,082,970                               | 28,491,485,839                               | 61.60099%                                | 70,327,546                                       | 0.69   | 0.00187  | -                         | -                         |
| OS2                         | 0.00982%  | 0.00929%   | \$11,293                                 | \$995                                      | \$8,061                             | \$18,328                                   | 11,008,147                                   | -  | -  | -  | -  | -                         | -                         |
| GSLD1/GSLDT1/CB1/CST1/HLFT2 | 10.01218%   | 9.06274%   | \$10,612,754                             | \$1,005,933                                | \$8,107,859                         | \$18,004,585                               | 10,933,602,128                               | 56.38079%                                | 28,797,044                                       | 0.67   | -  | -                         | -                         |
| GSLD2/GSLDT2/CB2/CST2/HLFT3 | 2.36122%  | 1.86718%   | \$2,241,842                              | \$236,763                                  | \$1,440,458                         | \$3,919,081                                | 2,574,841,238                                | 88.29224%                                | 5,323,885  | 0.74   | -  | -                         | -                         |
| GSLD3/GSLDT3/CB3/CST3       | 0.15878%  | 0.12068%   | \$148,561                                | \$15,919                                   | \$88,860                            | \$258,319                                  | 177,940,558                                  | 70.94077%                                | 343,602  | 0.75   | -  | -                         | -                         |
| SBTT                        | 0.07949%  | 0.05778%   | \$89,524                                 | \$7,871                                    | \$48,494                            | \$125,969                                  | 89,096,934                                   | 13.16150%                                | 828,038  | -  | -  | \$0.08                    | \$0.04                    |
| SBT1D1/BS1D2/BS1D3          | 0.00824%  | 0.00748%   | \$6,978                                  | \$828                                      | \$5,024                             | \$14,828                                   | 9,138,138                                    | 28.98741%                                | 48,387   | -  | -  | \$0.09                    | -                         |
| DILC D/CILC G               | 2.82829%  | 2.14748%   | \$2,563,874                              | \$283,063                                  | \$1,728,388                         | \$4,592,633                                | 3,085,079,885                                | 74.21337%                                | 5,694,578  | 0.61   | -  | -                         | -                         |
| DILC T                      | 1.21042%  | 0.89828%   | \$1,082,075                              | \$121,270                                  | \$738,413                           | \$1,941,868                                | 1,388,678,181                                | 78.67427%                                | 2,417,531  | 0.80   | -  | -                         | -                         |
| MET                         | 0.07461%  | 0.07184%   | \$65,475                                 | \$7,461                                    | \$45,517                            | \$138,473                                  | 82,780,174                                   | 65.28182%                                | 173,779  | 0.80   | -  | -                         | -                         |
| DL1/BL1/PL1                 | 0.67878%  | 0.11619%   | \$182,586                                | \$9,791                                    | \$361,232                           | \$541,549                                  | 822,341,281                                  | -  | -  | -  | 0.00087  | -                         | -                         |
| SL2, GSCL1                  | 0.06982%  | 0.05999%   | \$70,982                                 | \$8,618                                    | \$52,416                            | \$132,014                                  | 82,678,530                                   | -  | -  | -  | 0.00142  | -                         | -                         |
| <b>Total</b>                |   |  | <b>\$128,325,432</b>                     | <b>\$10,027,121</b>                        | <b>\$61,004,887</b>                 | <b>\$191,857,240</b>                       | <b>108,216,691,696</b>                       |  | <b>112,052,346</b>                               |  |  |                           |                           |

<sup>10</sup> Obtained from Schedule C-1, page 2, Col (9)

<sup>11</sup> Obtained from Schedule C-1, page 2, Col (10)

<sup>12</sup> Total from C-1, page 1, line 12 X Col (9)

<sup>13</sup> Total from C-1, page 1, line 13 X Col (9)

<sup>14</sup> Total from C-1, page 1, line 10 X Col (2)

<sup>15</sup> Total Recoverable Costs

<sup>16</sup> Projected kWh sales for the period January 2015 through December 2015, From C-1 Page 2, Total of Column 3

<sup>17</sup> Based on 2011-2013 load research data and 2015 projections

<sup>18</sup> Col (8) / (Col(9)/730)

<sup>19</sup> Col (7) / Col (10)

<sup>20</sup> Col (7) / Col (8)

<sup>21</sup> (( Total col 7)/(C-1, pg 2, total col 4)(10) (C-1, pg 2, col 6) / 12

<sup>22</sup> ( total col 7C-1, pg 2, total col 5)/(21 emp days) (C-1, pg 2, col 6) / 12

Note: There are currently no customers taking service on Schedules 18B1(D) and 18B1(T). Should any customer begin taking service on these schedules during the period, they will be billed using the applicable B6T1 factor.

Note: Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY  
ENERGY CONSERVATION COST RECOVERY  
CONSERVATION PROGRAM COSTS

SCHEDULE C-2

ESTIMATED FOR THE PERIOD OF: JANUARY 2016 THROUGH DECEMBER 2016

| PROGRAM TITLE                                 | Method of Classification |               | Monthly Data |              |              |              |              |              |              |              |              |              |              |              |               |
|---|--------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
|   | Energy                   | Demand        | January      | February     | March        | April        | May          | June         | July         | August       | September    | October      | November     | December     | Twelve Month  |
|   |                          |               | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated    | Estimated     |
| 1. Residential Home Energy Survey             | \$13,760,514             | \$0           | \$679,431    | \$871,882    | \$898,840    | \$899,455    | \$1,093,496  | \$1,094,215  | \$1,066,329  | \$1,211,223  | \$1,899,945  | \$1,423,867  | \$1,400,737  | \$1,403,509  | \$13,760,514  |
| 2. Residential Building Envelope              | \$2,126,860              | \$0           | \$387,181    | \$217,712    | \$251,508    | \$229,910    | \$196,165    | \$263,067    | \$276,381    | \$348,254    | \$7,170      | \$4,830      | \$0          | \$0          | \$2,126,860   |
| 3. Residential Duct System Sealing & Repair   | \$377,851                | \$0           | \$84,848     | \$77,163     | \$71,796     | \$69,077     | \$47,930     | \$18,709     | \$19,702     | \$7,778      | \$1,860      | \$1,860      | \$0          | \$0          | \$377,851     |
| 4. Residential Air Conditioning               | \$16,388,833             | \$0           | \$8,788,318  | \$,227,257   | \$890,838    | \$899,986    | \$985,112    | \$,113,934   | \$986,330    | \$1,082,678  | \$1,014,895  | \$808,259    | \$576,688    | \$626,738    | \$16,388,833  |
| 5. Residential New Construction (BuildSmart®) | \$371,482                | \$0           | \$38,269     | \$62,122     | \$53,890     | \$53,007     | \$47,805     | \$51,818     | \$82,337     | \$0          | \$0          | \$0          | \$0          | \$0          | \$371,482     |
| 6. Residential Load Management ("On Call")    | \$139,453                | \$0           | \$8,125      | \$10,812     | \$31,882     | \$8,815      | \$12,121     | \$10,263     | \$11,037     | \$10,783     | \$11,380     | \$18,197     | \$8,842      | \$4,765      | \$139,453     |
| 7. Residential Load Management ("On Call")    | \$0                      | \$87,889,938  | \$3,674,112  | \$3,825,358  | \$3,385,628  | \$5,211,161  | \$8,848,280  | \$5,810,852  | \$5,891,585  | \$5,838,974  | \$5,103,079  | \$6,724,376  | \$3,547,848  | \$3,512,708  | \$87,889,938  |
| 8. Business Energy Evaluation                 | \$6,857,856              | \$0           | \$651,088    | \$805,876    | \$645,309    | \$511,178    | \$843,891    | \$700,837    | \$809,597    | \$823,856    | \$826,488    | \$822,634    | \$766,958    | \$832,883    | \$6,857,856   |
| 9. Business Efficient Lighting                | \$321,596                | \$0           | \$48,748     | \$69,319     | \$38,493     | \$38,209     | \$28,998     | \$37,861     | \$27,785     | \$28,178     | \$6,169      | \$2,059      | \$0          | \$0          | \$321,596     |
| 10. Business Heating, Ventilating & A/C       | \$8,322,834              | \$0           | \$114,826    | \$880,483    | \$386,473    | \$806,215    | \$227,183    | \$324,807    | \$346,885    | \$1,688,328  | \$3,319,808  | \$61,183     | \$16,842     | \$17,965     | \$8,322,834   |
| 11. Business Custom Incentive                 | \$679,841                | \$0           | \$18,424     | \$210,067    | \$74,273     | \$78,882     | \$40,686     | \$21,618     | \$21,791     | \$20,214     | \$0          | \$0          | \$0          | \$0          | \$679,841     |
| 12. Business Building Envelope                | \$5,438,137              | \$0           | \$438,313    | \$986,707    | \$851,851    | \$728,188    | \$637,181    | \$606,818    | \$472,478    | \$651,082    | \$12,318     | \$3,202      | \$0          | \$0          | \$5,438,137   |
| 13. Business Water Heating                    | \$28,480                 | \$0           | \$3,127      | \$5,500      | \$2,718      | \$8,253      | \$2,906      | \$2,892      | \$9,213      | \$3,830      | \$0          | \$0          | \$0          | \$0          | \$28,480      |
| 14. Business Refrigeration                    | \$21,208                 | \$0           | \$1,841      | \$4,229      | \$4,187      | \$0          | \$8,423      | \$1,582      | \$2,633      | \$2,082      | \$0          | \$0          | \$0          | \$0          | \$21,208      |
| 15. Business On Call                          | \$0                      | \$4,118,882   | \$85,263     | \$93,217     | \$88,645     | \$295,180    | \$905,891    | \$685,447    | \$388,241    | \$687,330    | \$630,841    | \$322,850    | \$88,397     | \$48,828     | \$4,118,882   |
| 16. Commercial/Industrial Load Control        | \$0                      | \$40,508,319  | \$2,851,891  | \$2,823,886  | \$2,848,283  | \$3,376,512  | \$2,804,700  | \$3,151,822  | \$3,422,321  | \$2,893,430  | \$3,428,213  | \$2,837,858  | \$3,388,638  | \$4,812,870  | \$40,508,319  |
| 17. Commercial/Industrial Demand Reduction    | \$0                      | \$10,280,083  | \$1,381,288  | \$1,349,431  | \$1,238,804  | \$1,461,894  | \$1,848,858  | \$1,747,804  | \$1,771,881  | \$1,837,083  | \$1,848,883  | \$1,800,806  | \$1,818,422  | \$1,468,811  | \$10,280,083  |
| 18. Business Photovoltaics for Schools Pilot  | \$1,950,880              | \$0           | \$187,758    | \$188,818    | \$486,876    | \$184,834    | \$183,883    | \$171,851    | \$182,110    | \$181,189    | \$189,238    | \$189,209    | \$188,346    | \$187,404    | \$1,950,880   |
| 19. Solar Pilot Projects Common Expenses      | \$408,428                | \$0           | \$38,295     | \$38,061     | \$34,837     | \$34,838     | \$34,379     | \$34,150     | \$33,821     | \$33,882     | \$33,463     | \$33,234     | \$33,006     | \$32,778     | \$408,428     |
| 20. Cogeneration & Small Power Production     | \$488,876                | \$0           | \$41,403     | \$36,288     | \$40,827     | \$41,842     | \$40,475     | \$44,187     | \$44,555     | \$39,260     | \$43,770     | \$43,088     | \$38,048     | \$44,424     | \$488,876     |
| 21. Conservation Research & Development       | \$488,718                | \$0           | \$68,804     | \$55,891     | \$87,188     | \$87,188     | \$11,826     | \$42,156     | \$12,710     | \$36,805     | \$32,188     | \$12,158     | \$31,808     | \$32,710     | \$488,718     |
| 22. Common Expenses                           | \$6,860,882              | \$11,823,880  | \$1,018,282  | \$898,084    | \$1,183,824  | \$818,820    | \$4,873,848  | \$683,827    | \$927,876    | \$1,023,853  | \$3,118,871  | \$607,788    | \$781,848    | \$857,115    | \$17,884,842  |
| 23. Recoverable Conservation Expenses         | \$82,888,877             | \$133,823,882 | \$17,381,878 | \$13,286,180 | \$12,885,878 | \$18,735,288 | \$18,820,881 | \$18,888,702 | \$17,418,321 | \$18,341,837 | \$21,380,441 | \$16,007,849 | \$12,512,838 | \$14,088,842 | \$188,488,880 |

Note: Expenses include provision for projected severance.  
Totals may not add due to rounding.

**EXHIBIT SWC-3  
ILLUSTRATIVE PART E AND PART D RATES FOR FLORIDA INVESTOR-OWNED UTILITIES**

|                                  | Utility                                |               | Billing<br>Determinants<br>(kW or kWh)<br>(3) | Utility<br>Proposed<br>ECCR Rate<br>(\$/kW or \$/kWh)<br>(4)<br>((1) + (2)) / (3) | Walmart Proposed                      |                                       |
|----------------------------------|--|---------------|---|---|---------------------------------------|---------------------------------------|
|                                  | Proposed Revenue Requirement<br>Energy | Demand        |   |   | ECCR Part E                           | ECCR Part D                           |
|                                  | (\$)<br>(1)                            | (\$)<br>(2)   |   |   | (\$/kW or \$/kWh)<br>(5)<br>(1) / (3) | (\$/kW or \$/kWh)<br>(6)<br>(2) / (3) |
| <b>Duke Energy Florida</b>       |  |               |   |   |                                       |                                       |
| <b>General Service Demand</b>    |  |               |   |   |                                       |                                       |
| (R1) GSD-1, GSDT-1, SS-1         | \$ 7,507,847                           | \$ 20,102,189 | 37,893,254                                    | \$ 0.73   | \$ 0.20                               | \$ 0.53                               |
| <b>FP&amp;L</b>                  |  |               |   |   |                                       |                                       |
| (R2) GSLD1/GSLDT1/CS1/CST1/HLFT2 | \$ 6,107,898                           | \$ 11,896,687 | 26,797,044                                    | \$ 0.67   | \$ 0.23                               | \$ 0.44                               |
| <b>Gulf Power</b>                |  |               |   |   |                                       |                                       |
| (R3) LP, LPT                     | \$ 2,396,954                           | \$ 315,639    | 1,168,926,000                                 | \$ 0.00232  | \$ 0.00205                            | \$ 0.00027                            |
| <b>TECO</b>                      |  |               |   |   |                                       |                                       |
| (R4) GSD/SBF Standard            | \$ 5,874,463                           | \$ 8,763,503  | 17,148,546                                    | \$ 0.85   | \$ 0.34                               | \$ 0.51                               |

**Sources:**

- (R1): Exhibit TJD-1P, Schedule C-1, page 2
- (R2): Exhibit AS-2, Schedule C-1, page 3
- (R3): Exhibit JLT-2, page 4
- (R4): Exhibit MRR-1, Schedule C-1, page 1

**Supplemental Page**

**PUBLIC SERVICE COMPANY OF OKLAHOMA  
 Demand Side Management Cost Recovery Rider (DSM Rider)  
 Consumer Programs 2014**

**2014 PSO DSM Factors**

| <b>Energy Programs</b>  |                    |
|-------------------------|--------------------|
| <b>MAJOR RATE CLASS</b> | <b>DPCR Factor</b> |
| Residential - Secondary | 0.002324           |
| Commercial/Industrial   | 0.003486           |
| <br>                    |                    |
| <b>Demand Programs</b>  |                    |
| <b>MAJOR RATE CLASS</b> | <b>DPCR Factor</b> |
| Residential - Secondary | 0.000268           |
| Commercial/Industrial   | 0.000310           |
| <br>                    |                    |
| <b>Total Programs</b>   |                    |
| <b>MAJOR RATE CLASS</b> | <b>DPCR Factor</b> |
| Residential - Secondary | 0.002592           |
| Commercial/Industrial   | 0.003796           |

The above factors will be applied to kWh sales on bills rendered beginning with the April 2014 Cycle 1 billing.