

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida
Power & Light Company

DOCKET NO.: 160021-EI

In re: Petition for approval of 2016-2018
storm hardening plan by Florida Power &
Light Company

DOCKET NO.: 160061-EI

In re: 2016 depreciation and
dismantlement study by Florida Power &
Light Company

DOCKET NO.: 160062-EI

In re: Petition for limited proceeding to
modify and continue incentive mechanism
by Florida Power & Light Company

DOCKET NO.: 160088-EI

FILED: August 12, 2016

**NOTICE OF SERVICE OF ERRATA TO
EXHIBITS OF JEFFRY POLLOCK TESTIMONY**

The Florida Industrial Power Users Group (FIPUG), by and through its undersigned attorneys, serves this notice that it has served the attached Errata Sheets to the exhibits (JP-3 and JP-4) of Jeffry Pollock, filed on July 7, 2016. The correction relates to the source of the information.

/s/ Jon C. Moyle

Jon C. Moyle
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, FL 32399-1400
Telephone: (850) 681-3828
Facsimile: (850) 681-8778
jmoyle@moylelaw.com
kputnal@moylelaw.com
Attorney for the Florida Industrial
Power Users Group

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 12th day of August, 2016, to the following:

Suzanne Brownless
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 110
Tallahassee, FL 32399-0850
sbrownle@psc.state.fl.us

R. Wade Litchfield
John T. Butler
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, FL 33408
wade.litchfield@fpl.com
john.butler@fpl.com

Ken Hoffman
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, Florida 32399-1400
Ken.hoffman@fpl.com

Erik L. Sayler
Office of Public Counsel
111 West Madison Street, room 812
Tallahassee, FL 32301
sayler.erik@leg.state.fl.us

Derrick Price Williamson
Spilman Thomas & Battle, PLLC
1100 Bent Creek Boulevard, Suite 101
Mechanicsburg, PA 17050
dwilliamson@spilmanlaw.com

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

Kenneth Wiseman
Mark Sundback
William M. Rappolt
Andrews Kurth LLP
1350 I Street NW, Suite 1100
Washington, D.C. 20005
kwiseman@andrewskurth.com
msundback@andrewskurth.com
wrappolt@andrewskurth.com

Federal Executive Agencies
Thomas A. Jernigan
AFCEC/JA-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403
Thomas.Jernigan.3@us.af.mil

John B. Coffman
871 Tuxedo Blvd.
St. Louis, MO 63119-2044
jonh@johncoffman.net

Robert Scheffel Wright
John T. LaVia
Gardner, Bist, Bowden, Bush, Dee, LaVia
& Wright, PA
1300 Thomaswood Drive
Tallahassee, FL 32308
schef@gbwlegal.com
jlavia@gbwlegal.com

Diana Csank
Sierra Club
50 F St. NW, 8th Floor
Washington, DC 20001
Diana.csank@sierraclub.org

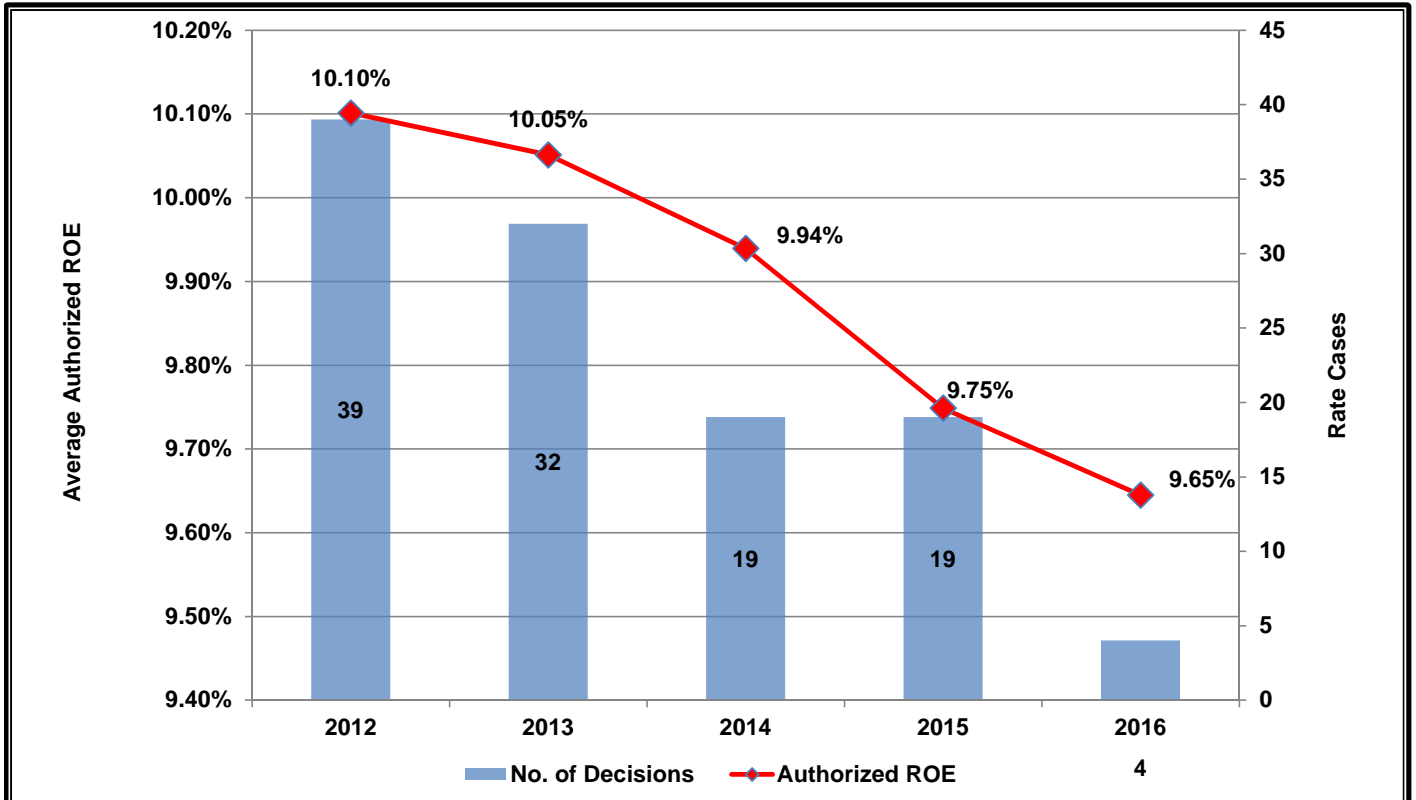
Jack McRay
AARP Florida
200 W. College Ave., #304
Tallahassee, FL 32301
jmcray@aarp.org

Nathan A Skop
420 NW 50th Blvd.
Gainesville, FL 32607
N_skop@hotmail.com

/s/ Jon C. Moyle

Jon C. Moyle, Jr

Average Authorized Return on Equity
for Vertically Integrated Electric IOU's
In Rate Cases Decided in 2012-March 2016



**Summary of Authorized Returns on Equity
 In Rate Cases Decided in 2012-March 2016
 for Vertically Integrated Electric Utilities**

Line	State	Company	Case Identification	Date	Order Year	Return on Equity (%)	Test Year	Lag (months)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Alabama	Alabama Power Company	18117, 18416	2013	2013	13.29	N/A	N/A
2	Arizona	Arizona Public Service Co.	D-E-01345A-11-0224	5/15/2012	2012	10.00	12/2010	11
3	Arizona	UNS Electric Inc.	D-E-04204A-12-0504	12/17/2013	2013	9.50	06/2012	11
4	Arizona	Tucson Electric Power Co.	D-E-01933A-12-0291	6/11/2013	2013	10.00	12/2011	11
5	Arkansas	Entergy Arkansas Inc.	D-13-028-U	12/30/2013	2013	9.50	12/2012	10
6	Arkansas	Entergy Arkansas Inc.	D-15-015-U	2/23/2016	2016	9.75	03/2015	10
7	California	Liberty Utilities LLC	A-12-02-014	11/29/2012	2012	9.88	12/2013	9
8	California	San Diego Gas & Electric Co.	Ap-12-04-016 (Elec)	12/20/2012	2012	10.30	12/2013	8
9	California	Pacific Gas and Electric Co.	Ap-12-04-018 (Elec)	12/20/2012	2012	10.40	12/2013	8
10	California	Southern California Edison Co.	Ap-12-04-015	12/20/2012	2012	10.45	12/2013	8
11	Colorado	Public Service Co. of CO	D-11AL-947E	4/26/2012	2012	10.00	NA	5
12	Colorado	Black Hills Colorado Electric	D-14AL-0393E	12/18/2014	2014	9.83	12/2013	7
13	Colorado	Public Service Co. of CO	D-14AL-0660E	2/24/2015	2015	9.83	12/2013	8
14	Florida	Gulf Power Co.	D-110138-EI	2/27/2012	2012	10.25	12/2012	7
15	Florida	Florida Power & Light Co.	D-120015-EI	12/13/2012	2012	10.50	12/2013	8
16	Florida	Gulf Power Co.	D-130140-EI	12/3/2013	2013	10.25	12/2014	4
17	Florida	Tampa Electric Co.	D-130040-EI	9/11/2013	2013	10.25	12/2014	5
18	Florida	Florida Public Utilities Co.	D-140025-EI	9/15/2014	2014	10.25	09/2015	4
19	Georgia	Georgia Power Co.	D-36989	12/17/2013	2013	10.95	12/2016	5
20	Hawaii	Hawaii Electric Light Co	D-2009-0164	4/4/2012	2012	10.00	12/2010	28
21	Hawaii	Hawaiian Electric Co.	D-2010-0080	6/29/2012	2012	10.00	12/2011	23
22	Hawaii	Maui Electric Company Ltd	D-2009-0163	5/2/2012	2012	10.00	12/2010	31
23	Hawaii	Maui Electric Company Ltd	D-2011-0092	5/31/2013	2013	9.00	12/2012	22
24	Idaho	Avista Corp.	C-AVU-E-12-08	3/27/2013	2013	9.80	06/2012	5
25	Idaho	Avista Corp.	C-AVU-E-15-05	12/18/2015	2015	9.50	12/2014	6
26	Illinois	MidAmerican Energy Co.	D-14-0066	11/6/2014	2014	9.56	12/2012	10
27	Indiana	Indiana Michigan Power Co.	Ca-44075	2/13/2013	2013	10.20	03/2011	16
28	Indiana	Indianapolis Power & Light Co.	Ca-44576	3/16/2016	2016	9.85	06/2014	14
29	Kansas	Kansas City Power & Light	D-12-KCPE-764-RTS	12/13/2012	2012	9.50	12/2011	7
30	Kansas	Westar Energy Inc.	D-13-WSEE-629-RTS	11/21/2013	2013	10.00	03/2011	7
31	Kansas	Kansas City Power & Light	D-15-KCPE-116-RTS	9/10/2015	2015	9.30	06/2014	8
32	Kentucky	Kentucky Utilities Co.	C-2012-00221	12/20/2012	2012	10.25	03/2012	5
33	Kentucky	Louisville Gas & Electric Co.	C-2012-00222 (elec.)	12/20/2012	2012	10.25	03/2012	5
34	Louisiana	Entergy Gulf States LA LLC	D-U-32707	12/16/2013	2013	9.95	NA	10
35	Louisiana	Entergy Louisiana LLC	D-U-32708	12/16/2013	2013	9.95	NA	10
36	Louisiana	Southwestern Electric Power Co	D-U-32220	2/27/2013	2013	10.00	12/2011	7
37	Louisiana	Entergy Louisiana LLC	D-UD-13-01	7/10/2014	2014	9.95	NA	15
38	Michigan	Wisconsin Electric Power Co.	C-U-16830	6/26/2012	2012	10.10	12/2012	11
39	Michigan	Indiana Michigan Power Co.	C-U-16801	2/15/2012	2012	10.20	12/2012	7
40	Michigan	Consumers Energy Co.	C-U-16794	6/7/2012	2012	10.30	09/2012	12

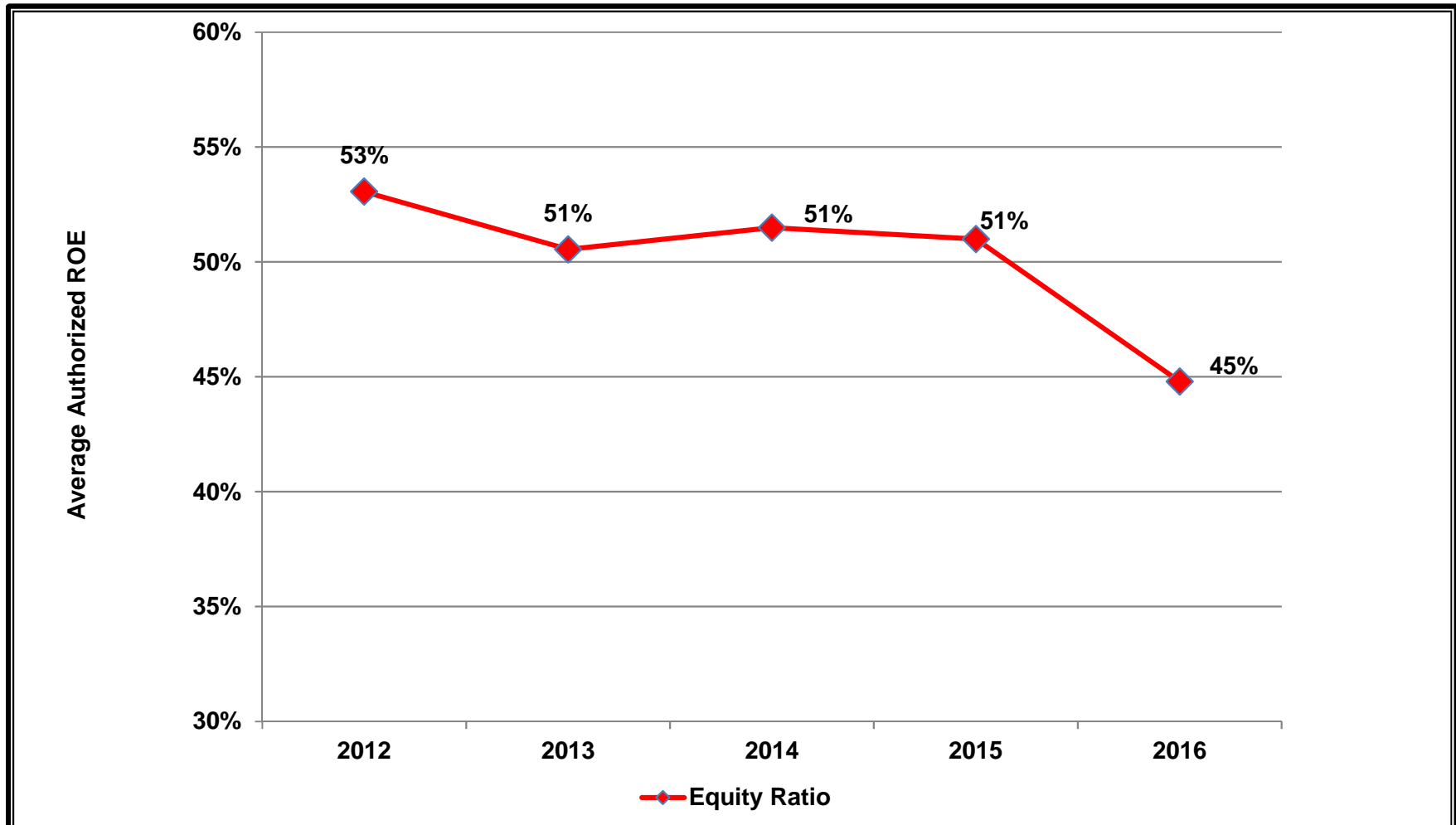
**Summary of Authorized Returns on Equity
 In Rate Cases Decided in 2012-March 2016
 for Vertically Integrated Electric Utilities**

Line	State	Company	Case Identification	Date	Order Year	Return on Equity (%)	Test Year	Lag (months)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
41	Michigan	Upper Peninsula Power Co.	C-U-17274	12/19/2013	2013	10.15	12/2014	5
42	Michigan	Consumers Energy Co.	C-U-17087	5/15/2013	2013	10.30	12/2013	7
43	Michigan	Wisconsin Public Service Corp.	C-U-17669	4/23/2015	2015	10.20	12/2015	6
44	Michigan	Consumers Energy Co.	C-U-17735	11/19/2015	2015	10.30	05/2016	11
45	Michigan	DTE Electric Co.	C-U-17767	12/11/2015	2015	10.30	06/2016	11
46	Minnesota	Northern States Power Co. - MN	D-E-002/GR-10-971	3/29/2012	2012	10.37	12/2011	17
47	Minnesota	Northern States Power Co. - MN	D-E-002/GR-12-961	8/8/2013	2013	9.83	12/2013	9
48	Minnesota	Northern States Power Co. - MN	D-E-002/GR-13-868	3/26/2015	2015	9.72	12/2014	16
49	Mississippi	Entergy Mississippi Inc.	D-2014-UN-0132	12/11/2014	2014	10.07	12/2015	6
50	Missouri	Union Electric Co.	C-ER-2012-0166	12/12/2012	2012	9.80	09/2011	10
51	Missouri	Kansas City Power & Light	C-ER-2012-0174	1/9/2013	2013	9.70	09/2011	10
52	Missouri	KCP&L Greater Missouri Op Co	C-ER-2012-0175 (MPS)	1/9/2013	2013	9.70	09/2011	10
53	Missouri	KCP&L Greater Missouri Op Co	C-ER-2012-0175 (L&P)	1/9/2013	2013	9.70	09/2011	10
54	Missouri	Kansas City Power & Light	C-ER-2014-0370	9/2/2015	2015	9.50	03/2014	10
55	Missouri	Union Electric Co.	C-ER-2014-0258	4/29/2015	2015	9.53	03/2014	10
56	Nevada	Sierra Pacific Power Co.	D-13-06002	12/16/2013	2013	10.12	12/2012	6
57	Nevada	Nevada Power Co.	D-14-05004	10/9/2014	2014	9.80	12/2013	5
58	New Mexico	Southwestern Public Service Co	C-12-00350-UT	3/26/2014	2014	9.96	12/2014	15
59	New Mexico	El Paso Electric Co.	C-15-00127-UT	6/8/2016	2016	9.48	12/2014	13
60	North Carolina	Virginia Electric & Power Co.	D-E-22, Sub 479	12/21/2012	2012	10.20	12/2011	8
61	North Carolina	Duke Energy Carolinas LLC	D-E-7, Sub 989	1/27/2012	2012	10.50	12/2010	7
62	North Carolina	Duke Energy Carolinas LLC	D-E-7, Sub 1026	9/24/2013	2013	10.20	06/2012	7
63	North Carolina	Duke Energy Progress LLC	D-E-2, Sub 1023	5/30/2013	2013	10.20	03/2012	7
64	North Dakota	Northern States Power Co. - MN	C-PU-10-657	2/29/2012	2012	10.40	12/2011	14
65	North Dakota	Northern States Power Co. - MN	C-PU-12-813	2/26/2014	2014	9.75	NA	14
66	Oklahoma	Oklahoma Gas and Electric Co.	Ca-PUD201100087	7/9/2012	2012	10.20	12/2010	11
67	Oregon	PacifiCorp	D-UE-246	12/20/2012	2012	9.80	12/2013	9
68	Oregon	Idaho Power Co.	D-UE-233	2/23/2012	2012	9.90	12/2011	6
69	Oregon	Portland General Electric Co.	D-UE-262	12/9/2013	2013	9.75	12/2014	9
70	Oregon	PacifiCorp	D-UE-263	12/18/2013	2013	9.80	12/2014	9
71	Oregon	Portland General Electric Co.	D-UE-283	12/4/2014	2014	9.68	12/2015	9
72	Oregon	Portland General Electric Co.	D-UE-294	12/15/2015	2015	9.60	12/2016	10
73	South Carolina	South Carolina Electric & Gas	D-2012-218-E	12/19/2012	2012	10.25	12/2011	5
74	South Carolina	Duke Energy Carolinas LLC	D-2011-271-E	1/25/2012	2012	10.50	12/2010	5
75	South Carolina	Duke Energy Carolinas LLC	D-2013-59-E	9/11/2013	2013	10.20	06/2012	5
76	South Dakota	Northern States Power Co. - MN	D-EL11-019	6/19/2012	2012	9.25	12/2010	11
77	Texas	Entergy Texas Inc.	D-39896	9/13/2012	2012	9.80	06/2011	9
78	Texas	Southwestern Electric Power Co	D-40443	10/3/2013	2013	9.65	12/2011	14
79	Texas	Entergy Texas Inc.	D-41791	5/16/2014	2014	9.80	03/2013	7
80	Texas	Southwestern Public Service Co	D-43695	12/17/2015	2015	9.70	06/2014	12

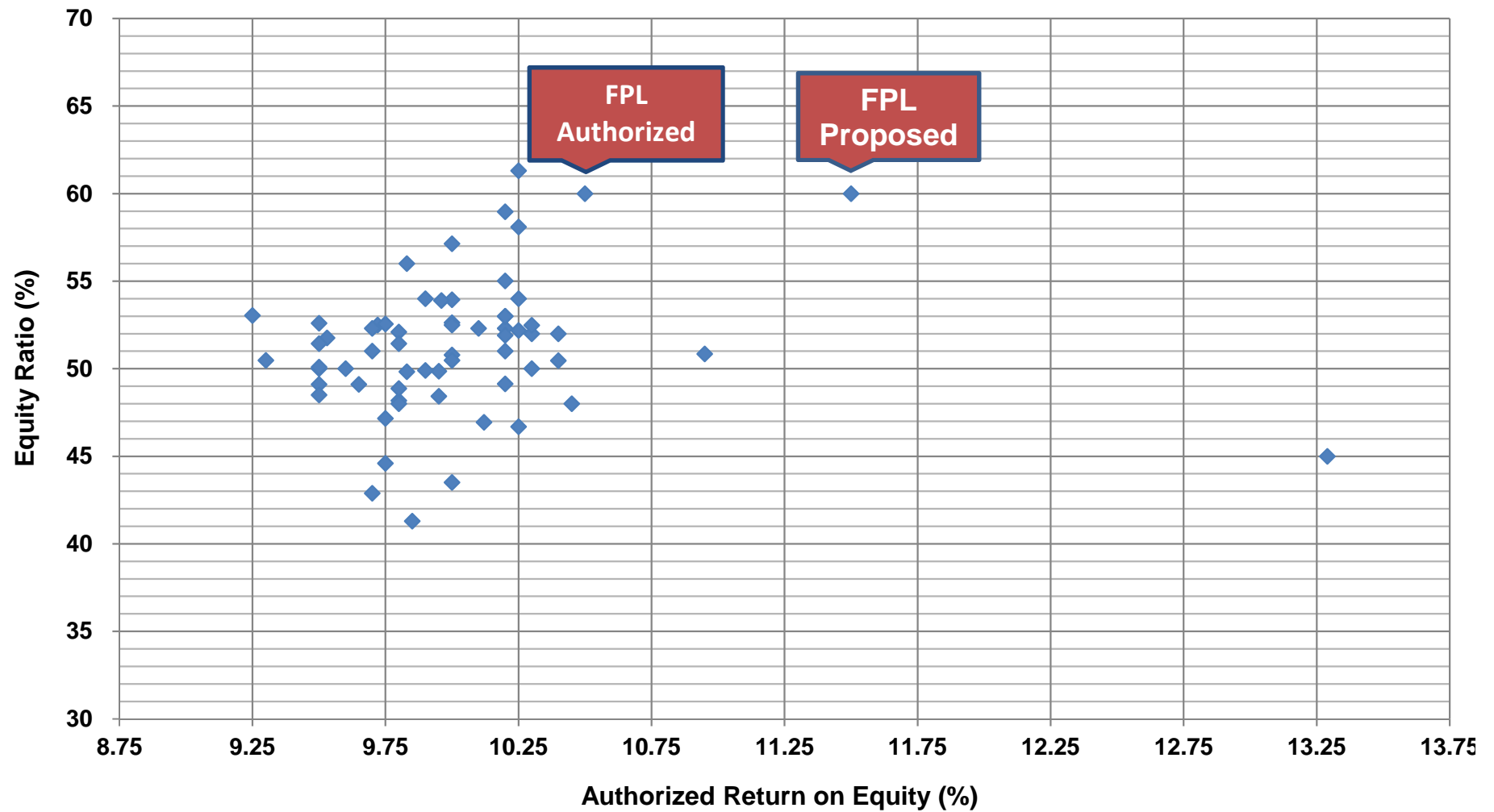
**Summary of Authorized Returns on Equity
 In Rate Cases Decided in 2012-March 2016
 for Vertically Integrated Electric Utilities**

Line	State	Company	Case Identification	Date	Order Year	Return on Equity (%)	Test Year	Lag (months)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
81	Utah	PacifiCorp	D-11-035-200	9/19/2012	2012	9.80	05/2013	7
82	Utah	PacifiCorp	D-13-035-184	8/29/2014	2014	9.80	06/2015	7
83	Vermont	Green Mountain Power Corp	D-8190, 8191	8/25/2014	2014	9.60	09/2013	8
84	Virginia	Virginia Electric & Power Co.	C-PUE-2013-00020	11/26/2013	2013	10.00	12/2012	8
85	Virginia	Appalachian Power Co.	C-PUE-2014-00026	11/26/2014	2014	9.70	12/2013	8
86	Washington	Avista Corp.	D-UE-120436	12/26/2012	2012	9.80	12/2011	8
87	Washington	Puget Sound Energy Inc.	D-UE-111048	5/7/2012	2012	9.80	12/2010	10
88	Washington	PacifiCorp	D-UE-130043	12/4/2013	2013	9.50	06/2012	10
89	Washington	Puget Sound Energy Inc.	D-UE-130137	6/25/2013	2013	9.80	06/2012	4
90	Washington	PacifiCorp	D-UE-140762	3/25/2015	2015	9.50	12/2013	10
91	Washington	Avista Corp.	D-UE-150204	1/6/2016	2016	9.50	09/2014	11
92	West Virginia	Appalachian Power Co.	C-14-1152-E-42T	5/26/2015	2015	9.75	12/2013	11
93	Wisconsin	Madison Gas and Electric Co.	D-3270-UR-118 (elec)	11/9/2012	2012	10.30	12/2013	7
94	Wisconsin	Wisconsin Public Service Corp.	D-6690-UR-121 (Elec)	10/24/2012	2012	10.30	12/2013	6
95	Wisconsin	Northern States Power Co - WI	D-4220-UR-118 (elec)	12/14/2012	2012	10.40	12/2013	6
96	Wisconsin	Wisconsin Electric Power Co.	D-05-UR-106 (WEP-Elec)	11/28/2012	2012	10.40	12/2013	8
97	Wisconsin	Wisconsin Power and Light Co	D-6680-UR-118 (elec)	6/15/2012	2012	10.40	12/2013	1
98	Wisconsin	Northern States Power Co - WI	D-4220-UR-119 (Elec)	12/5/2013	2013	10.20	12/2014	6
99	Wisconsin	Wisconsin Public Service Corp.	D-6690-UR-122 (Elec)	11/6/2013	2013	10.20	12/2014	7
100	Wisconsin	Madison Gas and Electric Co.	D-3270-UR-120 (Elec)	11/26/2014	2014	10.20	12/2015	7
101	Wisconsin	Northern States Power Co - WI	D-4220-UR-120 (Elec)	12/12/2014	2014	10.20	12/2015	6
102	Wisconsin	Wisconsin Electric Power Co.	D-05-UR-107 (WEP-Elec)	11/14/2014	2014	10.20	12/2015	5
103	Wisconsin	Wisconsin Public Service Corp.	D-6690-UR-123 (Elec)	11/6/2014	2014	10.20	12/2015	7
104	Wisconsin	Wisconsin Power and Light Co	D-6680-UR-119 (Elec)	6/6/2014	2014	10.40	12/2015	1
105	Wisconsin	Northern States Power Co - WI	D-4220-UR-121 (Elec)	12/3/2015	2015	10.00	12/2016	6
106	Wisconsin	Wisconsin Public Service Corp.	D-6690-UR-124 (Elec)	11/19/2015	2015	10.00	12/2016	7
107	Wyoming	Cheyenne Light Fuel Power Co.	D-20003-114-ER-11 (elec)	6/18/2012	2012	9.60	08/2011	6
108	Wyoming	PacifiCorp	D-20000-405-ER-11	7/16/2012	2012	9.80	03/2013	7
109	Wyoming	Cheyenne Light Fuel Power Co.	D-20003-132-ER-13	7/31/2014	2014	9.90	06/2013	8
110	Wyoming	PacifiCorp	D-20000-469-ER-15	12/30/2015	2015	9.50	12/2015	10
111	Wyoming	PacifiCorp	D-20000-446-ER-14	1/23/2015	2015	9.50	06/2015	10

**Average of the Last Authorized Financial Equity Ratio
For Each Vertically Integrated Electric IOU
In Rate Cases Decided in 2012-March 2016**



Last Authorized Return on Equity and Financial Equity Ratio for Each Vertically Integrated Electric IOU In Rate Cases Decided in 2012-March 2016



**Last Authorized Return on Equity and Financial Equity Ratio
for Each Vertically Integrated Electric IOU
In Rate Cases Decided in 2012-March 2016**

Line	Company	State	Order Year	Authorized ROE	Equity Ratio
		(1)	(2)	(3)	(4)
1	Alabama Power Co.	Alabama	2013	13.29	45.00
2	Arizona Public Service Co.	Arizona	2012	10.00	53.94
3	Tucson Electric Power Co.	Arizona	2013	10.00	43.50
4	UNS Electric Inc.	Arizona	2013	9.50	52.60
5	Entergy Arkansas Inc.	Arkansas	2016	9.75	44.60
6	Pacific Gas and Electric Co.	California	2012	10.40	52.00
7	San Diego Gas & Electric Co.	California	2012	10.30	52.00
8	Southern California Edison Co.	California	2012	10.45	48.00
9	Black Hills Colorado Electric	Colorado	2014	9.83	49.83
10	Public Service Co. of CO	Colorado	2015	9.83	56.00
11	Florida Power & Light Co.	Florida	2012	10.50	60.00
12	Florida Power & Light Co.	Florida	2017	11.50	60.00
13	Gulf Power Co.	Florida	2013	10.25	46.69
14	Tampa Electric Co.	Florida	2013	10.25	54.00
15	Florida Public Utilities Co.	Florida	2014	10.25	58.09
16	Georgia Power Co.	Georgia	2013	10.95	50.84
17	Avista Corp.	Idaho	2015	9.50	50.00
18	Indiana Michigan Power Co.	Indiana	2013	10.20	52.30
19	Indianapolis Power & Light Co.	Indiana	2016	9.85	41.30
20	Westar Energy Inc.	Kansas	2013	10.00	52.63
21	Kansas City Power & Light	Kansas	2015	9.30	50.48
22	Louisville Gas & Electric Co.	Kentucky	2012	10.25	61.31
23	Entergy Gulf States LA LLC	Louisiana	2013	9.95	49.86
24	Southwestern Electric Power Co	Louisiana	2013	10.00	50.79
25	Entergy Louisiana LLC	Louisiana	2014	9.95	48.43
26	Indiana Michigan Power Co.	Michigan	2012	10.20	49.13
27	Wisconsin Electric Power Co.	Michigan	2012	10.10	52.30
28	Consumers Energy Co.	Michigan	2015	10.30	52.48
29	DTE Electric Co.	Michigan	2015	10.30	50.00
30	Northern States Power Co. - MN	Minnesota	2015	9.72	52.50
31	KCP&L Greater Missouri Op Co	Missouri	2013	9.70	52.30
32	Kansas City Power & Light	Missouri	2015	9.50	50.09
33	Union Electric Co.	Missouri	2015	9.53	51.76
34	Sierra Pacific Power Co.	Nevada	2013	10.12	46.94
35	Nevada Power Co.	Nevada	2014	9.80	48.17
36	Southwestern Public Service Co	New Mexico	2014	9.96	53.89
37	Virginia Electric & Power Co.	North Carolina	2012	10.20	51.00
38	Duke Energy Carolinas LLC	North Carolina	2013	10.20	53.00
39	Northern States Power Co. - MN	North Dakota	2014	9.75	52.56
40	Oklahoma Gas and Electric Co.	Oklahoma	2012	10.20	55.01
41	Idaho Power Co.	Oregon	2012	9.90	49.90
42	PacifiCorp	Oregon	2013	9.80	52.10

**Last Authorized Return on Equity and Financial Equity Ratio
for Each Vertically Integrated Electric IOU
In Rate Cases Decided in 2012-March 2016**

Line	Company	State	Order Year	Authorized ROE	Equity Ratio
		(1)	(2)	(3)	(4)
43	Portland General Electric Co.	Oregon	2015	9.60	50.00
44	South Carolina Electric & Gas	South Carolina	2012	10.25	52.18
45	Duke Energy Carolinas LLC	South Carolina	2013	10.20	53.00
46	Northern States Power Co. - MN	South Dakota	2012	9.25	53.04
47	Southwestern Electric Power Co	Texas	2013	9.65	49.10
48	Entergy Texas Inc.	Texas	2014	9.80	48.87
49	Southwestern Public Service Co	Texas	2015	9.70	51.00
50	PacifiCorp	Utah	2014	9.80	51.43
51	Virginia Electric & Power Co.	Virginia	2013	10.00	57.13
52	Appalachian Power Co.	Virginia	2014	9.70	42.89
53	Puget Sound Energy Inc.	Washington	2013	9.80	48.00
54	PacifiCorp	Washington	2015	9.50	49.10
55	Avista Corp.	Washington	2016	9.50	48.50
56	Appalachian Power Co.	West Virginia	2015	9.75	47.16
57	Madison Gas and Electric Co.	Wisconsin	2014	10.20	58.96
58	Wisconsin Electric Power Co.	Wisconsin	2014	10.20	51.90
59	Wisconsin Power and Light Co	Wisconsin	2014	10.40	50.46
60	Northern States Power Co - WI	Wisconsin	2015	10.00	52.49
61	Wisconsin Public Service Corp.	Wisconsin	2015	10.00	50.47
62	Cheyenne Light Fuel Power Co.	Wyoming	2014	9.90	54.00
63	PacifiCorp	Wyoming	2015	9.50	51.44
64	Average			10.01	51.10