

CERTIFICATE OF SERVICE

Docket No. 160021-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing Citizens' Notice of Service has been furnished by electronic mail to the following parties on this 28th day of August, 2016:

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ERRATA SHEET

WITNESS: HELMUTH SCHULTZ III – DIRECT TESTIMONY AND EXHIBITS

Testimony Errata

<u>PAGE #</u>	<u>LINE #</u>	<u>CHANGE</u>
8	21	Change \$17.743 to \$15.899
8	21	Change \$17.166 to \$15.381
10	15	Change \$28.216 to \$35.616
10	15	Change \$27.298 to \$34.458
12	1	Change \$34.407 to \$33.336
12	1	Change \$47.627 to \$46.556
24	20	Change \$60.807 to \$79.130
24	21	Change \$24.323 to \$35.616
24	23	Change \$36.484 to \$47.478
25	1	Change \$36.484 to \$47.478
25	3	Change \$42.565 to \$55.391
25	3	Change \$24.323 to \$35.616
25	4	Change \$18.242 to \$23.739
25	6	Change 66.29% to 64.30%
25	6	Change “’s response to Staff Interrogatory 21” to “witness_Slattery’s rebuttal testimony”
25	7	Change \$28.216 to \$35.616
25	7	Change \$27.298 to \$34.458
26	8	Change \$2.681 to \$2.395
26	8	Change \$2.595 to \$2.319
26	17	Change \$2.681 to \$2.395
26	17	Change \$2.595 to \$2.319
27	5	Change \$1.152 to \$1.032
27	5	Change \$1.136 to \$1.018

27	8	Change \$1.775 to \$2.240
27	8	Change \$1.751 to \$2.210
27	15	Change \$17.743 to \$15.899
27	16	Change \$1.152 to \$1.032
27	16	Change \$1.136 to \$1.018
25	20	Change \$28.216 to \$35.616
27	21	Change \$1.775 to \$2.240
27	21	Change \$1.751 to \$2.210
37	22	Change “a blended rate as recommended by Citizen’s Witness Pous” to “the Company’s blended depreciation rate”
37	22	Change \$856,000 to \$950,000
37	23	Change \$1,231,000 to \$1,365,000
38	2	Change \$428,000 to \$475,000
37	23	Change \$615,000 to \$683,000

Exhibits Errata

<u>SCHEDULE</u>	<u>LINE #</u>	<u>CHANGE</u>
HWS-2, Page 1	Header	Add: “Revised 8/26/16”
	11	Change 66.29% to 59.40%; and “Testimony” to “(d)”
	12	Change (17,743) to (15,899)
	14	Change (17,166) to (15,381)
	Source	Add: “(d) Slattery Rebuttal, page 9.”

HWS-2, Page 2 Header Add: "Revised 8/26/16"

Add the following items into the table:

<u>Line No.</u>		<u>Exempt</u>	<u>Non-Exempt</u>	<u>Actuals Union</u>	<u>Temporary</u>	<u>Total</u>	<u>Authorized</u>	<u>Variance</u>
9	2012	4,573	2,135	3,100	173	9,981	10,311	3.20%
13	Jan-16	4,400	1,383	2,985	15	8,783	8,990	2.30%
14	Feb-16	4,430	1,386	3,005	24	8,845	9,007	1.80%
15	Mar-16	4,427	1,379	3,007	77	8,890	9,017	1.41%
16	Apr-16	4,426	1,379	3,007	77	8,889	9,024	1.50%
17	May-16	4,429	1,379	3,007	84	8,899	9,088	2.08%
18	Jun-16	4,508	1,406	2,987	183	9,084	9,145	0.67%
19	Jul-16	4,514	1,406	2,985	187	9,092	9,185	1.01%

Sources:

- #4: Change "Line 9 is from MFR Schedule C-35 in Docket No. 120015-EI." to "Line 9 and lines 13-17 are from response to OPC IR 367."
- #5: Add "Lines 18 and 19 are from Slattery Late Filed Deposition Exhibit No. 3."

HWS-2, Page 3 Header Add: "Revised 8/26/16"

- 11 Change 66.29% to 59.70%; and "Testimony" to "(d)"
- 12 Change (16,530) to (14,887)
- 14 Change (15,938) to (14,354)
- Source Add: "(d) Slattery Rebuttal, page 9."

HWS-3, Page 1 Header Add: "Revised 8/26/16"

- 1 Change 60,807 to 79,130
- 3 Change (24,323) to (31,652)
- 4 Change 36,484 to 47,478
- 5 Change (18,242) to (23,739)
- 6 Change 18,242 to 23,739
- 7 Change (42,565) to (55,391)
- 8 Change 66.29% to 64.30%
- 9 Change (28,216) to (35,616)
- 11 Change (27,298) to (34,458)
- Source Change "(b) Company response to Staff Interrogatory No. 21." to "(b) Slattery Late Filed Deposition Exhibit No. 2."

HWS-3, Page 2	Header	Add: "Revised 8/26/16"
	1	Change 60,807 to 82,623
	3	Change (24,323) to (33,049)
	4	Change 36,484 to 49,574
	5	Change (18,242) to (24,787)
	6	Change 18,242 to 24,787
	7	Change (42,565) to (57,836)
	8	Change 66.29% to 64.30%
	9	Change (28,216) to (37,189)
	11	Change (27,298) to (35,979)
	Source:	Change "(b) Company response to Staff Interrogatory No. 21." to "(b) Slattery Late Filed Deposition Exhibit No. 2."

HWS-4, Page 1	Header	Add: "Revised 8/26/16"
	1	Add: 102,491 under Expense column; and "e" under Reference column
	2	Add: (46,341) under Expense column; and "e" under Reference column
	3	Change 62,298 to 56,150; 70.48% to 61.10%; and "b" to "e, d"
	4	Change 42,661 to 37,485; and "c, a" to "a, e"
	5	Change (9,765) to (8,580); and "c, a" to "a, e"
	6	Change 95,194 to 85,055; and 70.48% to 62.97%. Add "e" to Reference column
	8	Change 10.471 to 9.356
	10	Change (2,681) to (2,395); and 70.48% to 62.97%
	11	Change 92,513 to 82,660; and 70.48% to 62.97%
	12	Change 95,194 to 85,055; 70.48% to 62.97%; and "c" to "e"
	13	Change (2,681) to (2,395)
	15	Change (2,595) to (2,319)
	Source	Add: "(d) Slattery Rebuttal, page 9." Add: "(e) Company response to OPC-372."

HWS-4, Page 2	Header	Add: "Revised 8/26/16"
	1	Add: 105,074 under Expense column; and "e" under Reference column
	2	Add: (47,449) under Expense column; and "e" under Reference column
	3	Change 63,906 to 57,625; 70.56% to 61.27%; and "b" to "e, d"
	4	Change 44,142 to 38,830; and "c, a" to "a, e"
	5	Change (9,843) to (8,659); and "c, a" to "a, e"
	6	Change 98,205 to 87,796; and 70.56% to 63.09%. Add "e" to Reference column
	8	Change 10.831 to 9.683
	10	Change (2,513) to (2,246); and 70.56% to 63.09%
	11	Change 95,692 to 85,550; and 70.56% to 63.09%
	12	Change 98,205 to 87,796; 70.56% to 63.09%; and "c" to "e"
	13	Change (2,513) to (2,246)
	15	Change (2,435) to (2,177)
	Source	Add: "(d) Slattery Rebuttal, page 9." Add: "(e) Company response to OPC-372."

HWS-5, Page 1	Header	Add: "Revised 8/26/16"
	7	Change (17,743) to (15,899)
	8	Change (1,152) to (1,032)
	10	Change (1,136) to (1,018)
	12	Change (28,216) to (35,616)
	13	Change (1,775) to (2,240)
	15	Change (1,751) to (2,210)

HWS-5, Page 2	Header	Add: "Revised 8/26/16"
	7	Change (16,530) to (14,887)
	8	Change (1,073) to (966)
	10	Change (1,058) to (953)

12 Change (28,216) to (37,189)
13 Change (1,775) to (2,339)
15 Change (1,751) to (2,307)

HWS-9, Page 1

Header Add: "Revised 8/26/16"
17 Change 2.7147% to 3.0117%; (856) to (950); and (1,231) to
(1,365)
18 Change (428) to (475) and (615) to (683)

2017 & 2018 Employee Adjustment

Line No.	Description	\$000's		Reference
		Per Company	Per OPC	
1	Total Employees	9,091	9,091	a
2	Employee Adjustment		(256)	Testimony
3	Adjusted Employee Level	9,091	8,835	
4	Total Payroll	1,077,342	1,077,342	a, b
5	Executive Incentive Compensation	(46,556)	(46,556)	b
6	Executive Performance Incentive Compensation	0	0	b
7	Employee Incentive Compensation	(80,282)	(80,282)	b
8	Total Payroll Excluding Incentive Compensation	950,503	950,503	
9	Average Pay Per Employee Excluding Incentive Pay	104.554	104.554	L.8/L.3
10	Gross Payroll Adjustment		(26,766)	L.2 x L. 9
11	Expense Factor		59.40%	(d)
12	O&M Adjustment		(15,899)	L.10 x L. 11
13	Jurisdictional Allocation		0.967454	c
14	Jurisdictional O&M Adjustment		(15,381)	L.12 x L. 13

Source: (a) Company MFR Schedule C-35.
 (b) Company response to OPC Production of Documents No. 3.
 (c) Company MFR Schedule C-1.
(d) Slattery Rebuttal, page 9.

Employee Analysis

Line No.		Exempt	Non-Exempt	Actuals Union	Temporary	Total	Authorized	Variance
1	2004	4,227	2,608	3,212	60	10,107	10,338	2.23%
2	2005	4,319	2,619	3,203	84	10,225	10,408	1.76%
3	2006	4,407	2,679	3,216	88	10,390	10,552	1.54%
4	2007	4,517	2,660	3,271	109	10,557	10,768	1.96%
5	2008	4,632	2,619	3,379	82	10,711	10,994	2.57%
6	2009	4,607	2,633	3,323	64	10,627	<u>11,072</u>	4.02%
7	2010	4,451	2,500	3,173	71	10,195	10,627	4.07%
8	2011	4,420	2,339	3,065	137	9,961	10,250	2.82%
9	2012	4,573	2,135	3,100	173	9,981	10,311	3.20%
10	2013	4,467	1,802	3,066	171	9,506	10,147	6.32%
11	2014	4,235	1,576	2,901	135	8,847		
12	2015	4,344	1,425	2,920	146	8,835		
13	Jan-16	4,400	1,383	2,985	15	8,783	8,990	2.30%
14	Feb-16	4,430	1,386	3,005	24	8,845	9,007	1.80%
15	Mar-16	4,427	1,379	3,007	77	8,890	9,017	1.41%
16	Apr-16	4,426	1,379	3,007	77	8,889	9,024	1.50%
17	May-16	4,429	1,379	3,007	84	8,899	9,088	2.08%
18	Jun-16	4,508	1,406	2,987	183	9,084	9,145	0.67%
19	Jul-16	4,514	1,406	2,985	187	9,092	9,185	1.01%
20	Aug-16					0	9,167	
21	Sep-16					0	9,126	
22	Oct-16					0	9,116	
23	Nov-16					0	9,092	
24	Dec-16					0	9,082	
25	Average						9,087	
				<u>Projected</u>				
26	Jan-17	4,647	1,367	2,959	105		9,078	
27	Feb-17	4,649	1,381	2,958	104		9,092	
28	Mar-17	4,651	1,397	2,954	86		9,088	
29	Apr-17	4,638	1,407	2,959	66		9,070	
30	May-17	4,634	1,406	2,948	133		9,121	
31	Jun-17	4,645	1,391	2,947	165		9,148	
32	Jul-17	4,649	1,377	2,953	176		9,155	
33	Aug-17	4,648	1,374	2,955	154		9,131	
34	Sep-17	4,646	1,368	2,955	117		9,086	
35	Oct-17	4,635	1,362	2,956	114		9,067	
36	Nov-17	4,631	1,357	2,953	100		9,041	
37	Dec-17	4,621	1,343	2,954	96		9,014	
38	Average						9,091	

Source: Lines 1-5 are from Company response to OPC IR 34 Amended in Docket No. 120015-EI.
 Line 6-8 are from Company response to OPC IR 33 Amended in Docket No. 120015-EI.
 Lines 10-37 are from Company response to OPC POD 3 in Docket No. 160021-EI.
Line 9 and lines 13-17 are from response to OPC IR 367.
Lines 18 and 19 are from Slattery Late Filed Deposition Exhibit No. 3

2018 Employee Adjustment

Line No.		\$000's		Reference
		Per Company	Per OPC	
1	Total Employees	9,067	9,067	a
2	Employee Adjustment		<u>(232)</u>	Testimony
3	Adjusted Employee Level	<u>9,067</u>	<u>8,835</u>	
4	Total Payroll	1,103,164	1,103,164	a
5	Executive Incentive Compensation	(51,530)	(51,530)	b
6	Executive Performance Incentive Compensation	0	0	b
7	Employee Incentive Compensation	<u>(77,066)</u>	<u>(77,066)</u>	b
8	Total Payroll Excluding Incentive Compensation	974,568	974,568	
9	Average Pay Per Employee Excluding Incentive Pay	107.485	107.485	L.8/L.3
10	Gross Payroll Adjustment		(24,937)	L.2 x L. 9
11	Expense Factor		<u>59.70%</u>	(d)
12	O&M Adjustment		<u>(14,887)</u>	L.10 x L. 11
13	Jurisdictional Allocation		<u>0.964177</u>	c
14	Jurisdictional O&M Adjustment		<u><u>(14,354)</u></u>	L.12 x L. 13

Source: (a) Company MFR Schedule C-35.
 (b) Company response to OPC Production of Documents No. 3.
 (c) Company MFR Schedule C-1.
(d) Slattery Rebuttal, page 9.

2017 Employee Incentive Compensation Adjustment

Line No.	Description	\$000's		Reference
		Executive	Employees	
1	Incentive Compensation	37,229	79,130	a, b
2	Executive Performance Incentive			
3	Financial Portion (100%)/(40%)	<u>(37,229)</u>	<u>(31,652)</u>	Testimony
4	Customer/Sharholder Related	0	47,478	
5	Shareholder 50/50		<u>(23,739)</u>	Testimony
6	Rate Payer Amount		23,739	
7	Shareholder Adjustment		(55,391)	L.3 + L.5
8	O&M Factor		<u>64.30%</u>	b
9	O&M Expense Reduction		(35,616)	L.4 x L.5
10	Jurisdictional Allocation		<u>0.967467</u>	a
11	Jurisdictional O&M Adjustment		<u><u>(34,458)</u></u>	L.9 x L.101

Source: (a) Company response to OPC Interrogatory No. 139.
(b) Slattery Late Filed Deposition Exhibit No. 2.

2018 Employee Incentive Compensation Adjustment

Line No.	Description	\$000's		Reference
		Executive	Employees	
1	Incentive Compensation	37,446	82,623	a, b
2	Executive Performance Incentive			
3	Financial Portion (100%)/(40%)	<u>(37,446)</u>	<u>(33,049)</u>	Testimony
4	Customer/Sharholder Related	0	49,574	
5	Shareholder 50/50		<u>(24,787)</u>	Testimony
6	Rate Payer Amount		24,787	
7	Shareholder Adjustment		(57,836)	L.3 + L.5
8	O&M Factor		<u>64.30%</u>	b
9	O&M Expense Reduction		(37,189)	L.4 x L.5
10	Jurisdictional Allocation		<u>0.967467</u>	a
11	Jurisdictional O&M Adjustment		<u><u>(35,979)</u></u>	L.9 x L.101

Source: (a) Company response to OPC Interrogatory No. 139.
(b) Slattery Late Filed Deposition Exhibit No. 2.

Benefit Expense Adjustment

Line No.	2017	000's		% Expensed	Reference
		Expense	Total		
1	Total Benefit Cost	102,491	164,315		a, e
2	Taxes/WC	(46,341)	(75,924)		a, e
3	Benefits	56,150	88,391	61.10%	e,d
4	Pensions	37,485	60,529		a, e
5	Post Retirement Benefits	(8,580)	(13,855)		a, e
6	Benefits Excluding Pensions and OPEB	85,055	135,065	62.97%	e,c
7	Employees	9,091	9,091		a
8	Cost Per Employee	9.356	14.857		L.6/L.7
9	Employee Adjustment	(256)	(256)		HWS-2;P.1
10	Employee Benefit Adjustment	(2,395)	(3,803)	62.97%	L.8 x L.9
11	Recommended Expense	82,660	131,262	62.97%	L.6 - L.10
12	Benefits Per Company	85,055	135,065	62.97%	e
13	Benefit Expense Factor Adjustment	(2,395)			L.11 - L.12
14	Jurisdictional Allocation	0.968169			b
15	Jurisdictional O&M Adjustment	(2,319)			L.13 x L.14

Source: (a) Company MFR Schedule C-35.
 (b) Company MFR Schedule C-4.
 (c) Estimated expense amount based expense factor on line 3.
(d) Slattery Rebuttal, page 9.
(e) Company response to OPC-372

Benefit Expense Adjustment - 2018

Line No.	2018	\$000's		% Expensed	Reference
		Expense	Total		
1	Total Benefit Cost	105,074	168,174		a, e
2	Taxes/WC	(47,449)	(77,610)		a, e
3	Benefits	57,625	90,564	61.27%	e,d
4	Pensions	38,830	62,555		a, e
5	Post Retirement Benefits	(8,659)	(13,949)		a, e
6	Benefits Excluding Pensions and OPEB	87,796	139,170	63.09%	e,c
7	Employees	9,067	9,067		a
8	Cost Per Employee	9.683	15.349		L.6/L.7
9	Employee Adjustment	(232)	(232)		HWS-2;P.1
10	Employee Benefit Adjustment	(2,246)	(3,561)	63.09%	L.8 x L.9
11	Recommended Expense	85,550	135,609	63.09%	L.6 - L.10
12	Benefits Per Company	87,796	139,170	63.09%	e
13	Benefit Expense Factor Adjustment	(2,246)			L.11 - L.12
14	Jurisdictional Allocation	0.968861			b
15	Jurisdictional O&M Adjustment	(2,177)			L.13 x L.14

Source: (a) Company MFR Schedule C-35.
 (b) Company MFR Schedule C-4.
 (c) Estimated expense amount based expense factor on line 3.
(d) Slattery Rebuttal, page 9.
(e) Company response to OPC-372

Payroll Tax Expense Adjustment

Line No.	Description	\$000's Expense	Reference
1	Federal Unemployment Tax	431	a
2	State Unemployment Tax	1,724	a
3	FICA (Social Security) Tax	<u>67,765</u>	a
4	Total Expense Payroll Taxes	<u>69,920</u>	
5	Payroll Expense	1,077,342	a
6	Effective Payroll Tax Rate	6.49%	L.4/L.5
	<u>Base Payroll</u>		
7	Payroll Adjustment	(15,899)	HWS-2;P.1
8	Payroll Tax Adjustment	(1,032)	L.6 x L.7
9	Jurisdictional Allocation	<u>0.9863752</u>	b
10	Jurisdictional O&M Adjustment	<u>(1,018)</u>	L.8 x L.9
	<u>Employee Incentive Pay</u>		
11	Effective Payroll Tax Rate	6.29%	L.3/L.5
12	Incentive Compensation Adjustment	(35,616)	Exh. HWS-3
13	Payroll Tax Adjustment	(2,240)	L.11 x L.12
14	Jurisdictional Allocation	<u>0.9863752</u>	b
15	Jurisdictional O&M Adjustment	<u>(2,210)</u>	L.13 x L.15

Source: (a) Company response to OPC Production of Document No. 3 & MFR Schedule C-35 2017.
 (b) Company MFR Schedule C-1 2017.

Payroll Tax Expense Adjustment - 2018

Line No.	Description	<u>\$000's Expense</u>	<u>Reference</u>
1	Federal Unemployment Tax	441	a
2	State Unemployment Tax	1,765	a
3	FICA (Social Security) Tax	<u>69,389</u>	a
4	Total Expense Payroll Taxes	<u>71,595</u>	
5	Payroll Expense	1,103,164	a
6	Effective Payroll Tax Rate	6.49%	L.4/L.5
	<u>Base Payroll</u>		
7	Payroll Adjustment	(14,887)	HWS-2;P.1
8	Payroll Tax Adjustment	(966)	L.6 x L.7
9	Jurisdictional Allocation	<u>0.9863752</u>	b
10	Jurisdictional O&M Adjustment	<u>(953)</u>	L.8 x L.9
	<u>Employee Incentive Pay</u>		
11	Effective Payroll Tax Rate	6.29%	L.3/L.5
12	Incentive Compensation Adjustment	(37,189)	Exh. HWS-3
13	Payroll Tax Adjustment	(2,339)	L.11 x L.12
14	Jurisdictional Allocation	<u>0.9863752</u>	b
15	Jurisdictional O&M Adjustment	<u>(2,307)</u>	L.13 x L.15

Source: (a) Company response to OPC Production of Document No. 3 & MFR Schedule C-35 2018.
 (b) Company MFR Schedule C-1 2018.

Storm Hardening Capital

		<u>\$000's</u>						
Line No.	Description	2012	2013	2014	2015	2016	2017	2018
1	Feeders	50,500	105,600	155,300	201,000	357,200	487,200	675,300
2	Laterals	0	0	0	0	0	0	75,800
3	Storm Surge	0	1,000	2,400	2,600	0	0	0
4	Replacements	24,400	27,700	41,400	49,000	45,100	50,200	50,300
5	Insulators	1,200	4,900	2,900	700	0	0	0
	Inspections							
6	Distribution	67,500	69,700	70,100	73,000	45,700	47,500	49,800
7	Transmission	27,500	31,000	31,200	36,200	32,000	32,500	33,800
	Over/Under							
8	Conversions	4,400	2,700	2,600	1,700	7,500	7,700	8,000
9	Subtotal	175,500	242,600	305,900	364,200	487,500	625,100	893,000
10	Expensed	(35,500)	(29,600)	(5,900)	(16,200)	(16,500)	(21,100)	(25,000)
11	Capital	140,000	213,000	300,000	348,000	471,000	604,000	868,000
12	Budgeted	130,000	142,000	273,000	297,000	471,000	604,000	868,000
13	Change		152.14%	140.85%	116.00%	135.34%	128.24%	143.71%
14	2016 YTD Annualized					446,400		
15	2016 Variance					94.78%		
16	Citizens Recommended Plant Adjustment						(31,546)	(45,335)
17	Depreciation Adjustment @ 3.0117%						(950)	(1,365)
18	Accumulated Depreciation Adjustment						(475)	(683)

Source: Lines 1-8 are from response to SFHHA Interrogatory (IR) No. 99.
 Line 11 is from response to OPC IR 276.
 Line 12 is from response to OPC IR Nos. 111, 362 and 366.
 Line 14 is based on response to OPC IR 363, which shows actual May YTD spending of \$186 million.