

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
**Attachment No. 1**  
**Page 1 of 20**

Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)									
		TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>										
2	Production O&M - Steam	(74,561)	100.000%	(1,684)	2.258%	(65)	0.087%	(910)	1.221%	(4,165)	5.586%
3	Production O&M - Nuclear	(318,858)	100.000%	(6,877)	2.157%	(265)	0.083%	(3,689)	1.157%	(17,831)	5.592%
4	Production O&M - Other	(167,611)	100.000%	(3,715)	2.216%	(143)	0.085%	(2,002)	1.194%	(9,367)	5.588%
5	Transmission O&M	(59,903)	100.000%	(1,142)	1.906%	(45)	0.074%	(623)	1.039%	(3,356)	5.603%
6	Distribution O&M	(294,243)	100.000%	(3,832)	1.302%	(162)	0.055%	(9)	0.003%	(17,677)	6.008%
7	Customer Account Expense	(108,616)	100.000%	(45)	0.041%	(7)	0.007%	(3)	0.003%	(10,949)	10.081%
8	Customer Service & Info Expense	(28,179)	100.000%	(2)	0.006%	(0)	0.001%	(0)	0.000%	(2,467)	8.754%
9	General & Administrative Expense	(302,636)	100.000%	(4,963)	1.640%	(198)	0.066%	(2,130)	0.704%	(19,008)	6.281%
10	<b>Operating &amp; Maintenance Expense</b>	<b>(1,354,606)</b>	<b>100.000%</b>	<b>(22,259)</b>	<b>1.643%</b>	<b>(886)</b>	<b>0.065%</b>	<b>(9,366)</b>	<b>0.691%</b>	<b>(84,820)</b>	<b>6.262%</b>
11											
12	Depr Exp - Production	(910,658)	100.000%	(17,374)	1.908%	(677)	0.074%	(9,111)	1.000%	(51,070)	5.608%
13	Depr Exp - Transmission	(122,985)	100.000%	(2,341)	1.904%	(91)	0.074%	(1,345)	1.093%	(6,882)	5.596%
14	Depr Exp - Distribution	(485,591)	100.000%	(5,695)	1.173%	(256)	0.053%	(39)	0.008%	(30,322)	6.244%
15	Depr Exp - Intangible	(98,174)	100.000%	(1,609)	1.638%	(64)	0.065%	(693)	0.706%	(6,191)	6.307%
16	Depr Exp - General	(54,699)	100.000%	(896)	1.638%	(36)	0.065%	(386)	0.706%	(3,450)	6.307%
17	<b>Depreciation Expense</b>	<b>(1,672,107)</b>	<b>100.000%</b>	<b>(27,915)</b>	<b>1.669%</b>	<b>(1,125)</b>	<b>0.067%</b>	<b>(11,574)</b>	<b>0.692%</b>	<b>(97,915)</b>	<b>5.856%</b>
18											
19	Taxes Other Than Income - Other Taxes	(47,115)	100.000%	(772)	1.638%	(31)	0.065%	(333)	0.706%	(2,971)	6.307%
20	Taxes Other Than Income - Real/Personal Prop	(526,624)	100.000%	(8,816)	1.674%	(354)	0.067%	(3,445)	0.654%	(30,572)	5.805%
21	Taxes Other Than Income - Revenue Related	(4,451)	100.000%	(48)	1.071%	(2)	0.056%	(17)	0.391%	(290)	6.520%
22	<b>Taxes Other Than Income Tax</b>	<b>(578,191)</b>	<b>100.000%</b>	<b>(9,635)</b>	<b>1.666%</b>	<b>(387)</b>	<b>0.067%</b>	<b>(3,795)</b>	<b>0.656%</b>	<b>(33,833)</b>	<b>5.852%</b>
23											
24	<b>Amortization of Property Losses</b>	<b>6,182</b>	<b>100.000%</b>	<b>95</b>	<b>1.540%</b>	<b>4</b>	<b>0.063%</b>	<b>27</b>	<b>0.433%</b>	<b>369</b>	<b>5.972%</b>
25											
26	<b>Gain or Loss on Sale of Plant</b>	<b>5,759</b>	<b>100.000%</b>	<b>97</b>	<b>1.682%</b>	<b>4</b>	<b>0.066%</b>	<b>0</b>	<b>0.000%</b>	<b>340</b>	<b>5.899%</b>
27											
28	State Income Tax Expense	(102,434)	100.000%	(1,195)	1.166%	(81)	0.079%	(461)	0.450%	(7,652)	7.470%
29	Federal Income Tax Expense	(612,284)	100.000%	(7,140)	1.166%	(484)	0.079%	(2,757)	0.450%	(45,739)	7.470%
30	Amortization of ITC	3,667	100.000%	61	1.674%	2	0.067%	24	0.654%	213	5.805%
31	<b>Income Taxes</b>	<b>(711,051)</b>	<b>100.000%</b>	<b>(8,274)</b>	<b>1.164%</b>	<b>(563)</b>	<b>0.079%</b>	<b>(3,194)</b>	<b>0.449%</b>	<b>(53,178)</b>	<b>7.479%</b>
32											
33	<b>Total Operating Expenses</b>	<b>(4,304,013)</b>	<b>100.000%</b>	<b>(67,890)</b>	<b>1.577%</b>	<b>(2,953)</b>	<b>0.069%</b>	<b>(27,902)</b>	<b>0.648%</b>	<b>(269,037)</b>	<b>6.251%</b>
34											
35											

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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 2 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	<b>Demand</b>										
2	Production O&M - Steam	(27,284)	100.000%	(507)	1.859%	(20)	0.073%	(265)	0.970%	(1,531)	5.611%
3	Production O&M - Nuclear	(168,055)	100.000%	(3,125)	1.859%	(122)	0.073%	(1,630)	0.970%	(9,430)	5.611%
4	Production O&M - Other	(72,531)	100.000%	(1,349)	1.859%	(53)	0.073%	(704)	0.970%	(4,070)	5.611%
5	Transmission O&M	(55,246)	100.000%	(1,027)	1.859%	(40)	0.073%	(536)	0.970%	(3,100)	5.611%
6	Distribution O&M	(241,491)	100.000%	(3,764)	1.559%	(156)	0.064%	0	0.000%	(14,146)	5.858%
7	General & Administrative Expense	(158,188)	100.000%	(2,731)	1.727%	(109)	0.069%	(921)	0.582%	(9,007)	5.694%
8	<b>Operating &amp; Maintenance Expense</b>	<b>(722,794)</b>	<b>100.000%</b>	<b>(12,504)</b>	<b>1.730%</b>	<b>(500)</b>	<b>0.069%</b>	<b>(4,055)</b>	<b>0.561%</b>	<b>(41,283)</b>	<b>5.712%</b>
9											
10	Depr Exp - Production	(840,608)	100.000%	(15,631)	1.859%	(611)	0.073%	(8,154)	0.970%	(47,167)	5.611%
11	Depr Exp - Transmission	(113,283)	100.000%	(2,107)	1.859%	(82)	0.073%	(1,099)	0.970%	(6,356)	5.611%
12	Depr Exp - Distribution	(368,863)	100.000%	(5,396)	1.463%	(228)	0.062%	0	0.000%	(21,197)	5.747%
13	Depr Exp - Intangible	(49,534)	100.000%	(855)	1.726%	(34)	0.069%	(285)	0.576%	(2,822)	5.697%
14	Depr Exp - General	(27,598)	100.000%	(476)	1.726%	(19)	0.069%	(159)	0.576%	(1,572)	5.697%
15	<b>Depreciation Expense</b>	<b>(1,399,886)</b>	<b>100.000%</b>	<b>(24,465)</b>	<b>1.748%</b>	<b>(975)</b>	<b>0.070%</b>	<b>(9,697)</b>	<b>0.693%</b>	<b>(79,115)</b>	<b>5.652%</b>
16											
17	Taxes Other Than Income - Other Taxes	(23,772)	100.000%	(410)	1.726%	(16)	0.069%	(137)	0.576%	(1,354)	5.697%
18	Taxes Other Than Income - Real/Personal Prop	(458,217)	100.000%	(7,956)	1.736%	(317)	0.069%	(2,947)	0.643%	(25,959)	5.665%
19	Taxes Other Than Income - Revenue Related	(3,480)	100.000%	(38)	1.087%	(2)	0.057%	(13)	0.361%	(220)	6.313%
20	<b>Taxes Other Than Income Tax</b>	<b>(485,469)</b>	<b>100.000%</b>	<b>(8,404)</b>	<b>1.731%</b>	<b>(336)</b>	<b>0.069%</b>	<b>(3,096)</b>	<b>0.638%</b>	<b>(27,533)</b>	<b>5.671%</b>
21											
22	<b>Amortization of Property Losses</b>	<b>4,680</b>	<b>100.000%</b>	<b>76</b>	<b>1.620%</b>	<b>3</b>	<b>0.066%</b>	<b>16</b>	<b>0.334%</b>	<b>268</b>	<b>5.717%</b>
23											
24	<b>Gain or Loss on Sale of Plant</b>	<b>5,759</b>	<b>100.000%</b>	<b>97</b>	<b>1.682%</b>	<b>4</b>	<b>0.066%</b>	<b>0</b>	<b>0.000%</b>	<b>340</b>	<b>5.899%</b>
25											
26	State Income Tax Expense	(85,536)	100.000%	(1,025)	1.198%	(69)	0.081%	(368)	0.430%	(6,290)	7.354%
27	Federal Income Tax Expense	(511,279)	100.000%	(6,126)	1.198%	(414)	0.081%	(2,197)	0.430%	(37,600)	7.354%
28	Amortization of ITC	3,190	100.000%	55	1.736%	2	0.069%	21	0.643%	181	5.665%
29	<b>Income Taxes</b>	<b>(593,624)</b>	<b>100.000%</b>	<b>(7,096)</b>	<b>1.195%</b>	<b>(481)</b>	<b>0.081%</b>	<b>(2,545)</b>	<b>0.429%</b>	<b>(43,709)</b>	<b>7.363%</b>
30											
31	<b>Total Operating Expenses</b>	<b>(3,191,335)</b>	<b>100.000%</b>	<b>(52,296)</b>	<b>1.639%</b>	<b>(2,284)</b>	<b>0.072%</b>	<b>(19,377)</b>	<b>0.607%</b>	<b>(191,033)</b>	<b>5.986%</b>
32											
33	<b>Energy</b>										
34	Production O&M - Steam	(47,278)	100.000%	(1,176)	2.488%	(45)	0.095%	(646)	1.365%	(2,634)	5.571%
35	Production O&M - Nuclear	(150,803)	100.000%	(3,752)	2.488%	(143)	0.095%	(2,059)	1.365%	(8,401)	5.571%

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Schedule E-3b

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

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DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Production O&M - Other	(95,080)	100.000%	(2,366)	2.488%	(90)	0.095%	(1,298)	1.365%	(5,297)	5.571%
2	Transmission O&M	(4,604)	100.000%	(115)	2.488%	(4)	0.095%	(63)	1.365%	(256)	5.571%
3	Customer Account Expense	(6,848)	100.000%	0	0.000%	0	0.000%	0	0.000%	(618)	9.027%
4	General & Administrative Expense	(87,808)	100.000%	(2,180)	2.483%	(83)	0.095%	(1,196)	1.362%	(4,898)	5.578%
5	<b>Operating &amp; Maintenance Expense</b>	<b>(392,420)</b>	<b>100.000%</b>	<b>(9,589)</b>	<b>2.444%</b>	<b>(365)</b>	<b>0.093%</b>	<b>(5,262)</b>	<b>1.341%</b>	<b>(22,105)</b>	<b>5.633%</b>
6											
7	Depr Exp - Production	(70,051)	100.000%	(1,743)	2.488%	(66)	0.095%	(956)	1.365%	(3,902)	5.571%
8	Depr Exp - Transmission	(9,440)	100.000%	(235)	2.488%	(9)	0.095%	(129)	1.365%	(526)	5.571%
9	Depr Exp - Intangible	(29,658)	100.000%	(736)	2.483%	(28)	0.095%	(404)	1.362%	(1,654)	5.578%
10	Depr Exp - General	(16,525)	100.000%	(410)	2.483%	(16)	0.095%	(225)	1.362%	(922)	5.578%
11	<b>Depreciation Expense</b>	<b>(125,674)</b>	<b>100.000%</b>	<b>(3,125)</b>	<b>2.486%</b>	<b>(119)</b>	<b>0.095%</b>	<b>(1,715)</b>	<b>1.364%</b>	<b>(7,005)</b>	<b>5.574%</b>
12											
13	Taxes Other Than Income - Other Taxes	(14,234)	100.000%	(353)	2.483%	(13)	0.095%	(194)	1.362%	(794)	5.578%
14	Taxes Other Than Income - Real/Personal Prop	(31,979)	100.000%	(795)	2.487%	(30)	0.095%	(436)	1.365%	(1,782)	5.573%
15	Taxes Other Than Income - Revenue Related	(581)	100.000%	(9)	1.634%	(0)	0.077%	(5)	0.797%	(35)	6.069%
16	<b>Taxes Other Than Income Tax</b>	<b>(46,794)</b>	<b>100.000%</b>	<b>(1,158)</b>	<b>2.475%</b>	<b>(44)</b>	<b>0.095%</b>	<b>(635)</b>	<b>1.357%</b>	<b>(2,611)</b>	<b>5.581%</b>
17											
18	<b>Amortization of Property Losses</b>	<b>727</b>	<b>100.000%</b>	<b>18</b>	<b>2.486%</b>	<b>1</b>	<b>0.095%</b>	<b>10</b>	<b>1.364%</b>	<b>41</b>	<b>5.574%</b>
19											
20	State Income Tax Expense	(8,921)	100.000%	(161)	1.809%	(10)	0.117%	(86)	0.959%	(651)	7.297%
21	Federal Income Tax Expense	(53,323)	100.000%	(965)	1.809%	(62)	0.117%	(511)	0.959%	(3,891)	7.297%
22	Amortization of ITC	223	100.000%	6	2.487%	0	0.095%	3	1.365%	12	5.573%
23	<b>Income Taxes</b>	<b>(62,022)</b>	<b>100.000%</b>	<b>(1,120)</b>	<b>1.806%</b>	<b>(73)</b>	<b>0.117%</b>	<b>(594)</b>	<b>0.957%</b>	<b>(4,530)</b>	<b>7.303%</b>
24											
25	<b>Total Operating Expenses</b>	<b>(626,182)</b>	<b>100.000%</b>	<b>(14,974)</b>	<b>2.391%</b>	<b>(601)</b>	<b>0.096%</b>	<b>(8,195)</b>	<b>1.309%</b>	<b>(36,210)</b>	<b>5.783%</b>
26											
27	<b>Customer</b>										
28	Transmission O&M	(53)	100.000%	0	0.000%	0	0.000%	(24)	44.737%	0	0.000%
29	Distribution O&M	(38,011)	100.000%	(67)	0.177%	(7)	0.018%	(9)	0.024%	(3,531)	9.291%
30	Customer Account Expense	(101,768)	100.000%	(45)	0.044%	(7)	0.007%	(3)	0.003%	(10,331)	10.152%
31	Customer Service & Info Expense	(28,179)	100.000%	(2)	0.006%	(0)	0.001%	(0)	0.000%	(2,467)	8.754%
32	General & Administrative Expense	(51,908)	100.000%	(52)	0.100%	(6)	0.012%	(13)	0.025%	(5,103)	9.831%
33	<b>Operating &amp; Maintenance Expense</b>	<b>(219,920)</b>	<b>100.000%</b>	<b>(166)</b>	<b>0.075%</b>	<b>(21)</b>	<b>0.009%</b>	<b>(49)</b>	<b>0.022%</b>	<b>(21,433)</b>	<b>9.746%</b>
34											
35	Depr Exp - Transmission	(261)	100.000%	0	0.000%	0	0.000%	(117)	44.737%	0	0.000%

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		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Depr Exp - Distribution	(94,372)	100.000%	(299)	0.316%	(29)	0.030%	(39)	0.042%	(9,124)	9.668%
2	Depr Exp - Intangible	(17,432)	100.000%	(17)	0.098%	(2)	0.012%	(4)	0.022%	(1,715)	9.838%
3	Depr Exp - General	(9,713)	100.000%	(10)	0.098%	(1)	0.012%	(2)	0.022%	(955)	9.838%
4	<b>Depreciation Expense</b>	<b>(121,778)</b>	<b>100.000%</b>	<b>(325)</b>	<b>0.267%</b>	<b>(32)</b>	<b>0.026%</b>	<b>(162)</b>	<b>0.133%</b>	<b>(11,795)</b>	<b>9.685%</b>
5											
6	Taxes Other Than Income - Other Taxes	(8,366)	100.000%	(8)	0.098%	(1)	0.012%	(2)	0.022%	(823)	9.838%
7	Taxes Other Than Income - Real/Personal Prop	(30,065)	100.000%	(64)	0.213%	(6)	0.020%	(62)	0.207%	(2,831)	9.415%
8	Taxes Other Than Income - Revenue Related	(323)	100.000%	(0)	0.114%	(0)	0.016%	(0)	0.071%	(35)	10.909%
9	<b>Taxes Other Than Income Tax</b>	<b>(38,754)</b>	<b>100.000%</b>	<b>(73)</b>	<b>0.188%</b>	<b>(7)</b>	<b>0.018%</b>	<b>(64)</b>	<b>0.166%</b>	<b>(3,689)</b>	<b>9.519%</b>
10											
11	<b>Amortization of Property Losses</b>	<b>646</b>	<b>100.000%</b>	<b>1</b>	<b>0.202%</b>	<b>0</b>	<b>0.019%</b>	<b>1</b>	<b>0.189%</b>	<b>61</b>	<b>9.456%</b>
12											
13	State Income Tax Expense	(6,364)	100.000%	(8)	0.130%	(1)	0.021%	(8)	0.127%	(711)	11.168%
14	Federal Income Tax Expense	(38,038)	100.000%	(49)	0.130%	(8)	0.021%	(48)	0.127%	(4,248)	11.168%
15	Amortization of ITC	209	100.000%	0	0.213%	0	0.020%	0	0.207%	20	9.415%
16	<b>Income Taxes</b>	<b>(44,193)</b>	<b>100.000%</b>	<b>(57)</b>	<b>0.130%</b>	<b>(9)</b>	<b>0.021%</b>	<b>(56)</b>	<b>0.127%</b>	<b>(4,939)</b>	<b>11.176%</b>
17											
18	<b>Total Operating Expenses</b>	<b>(423,999)</b>	<b>100.000%</b>	<b>(620)</b>	<b>0.146%</b>	<b>(69)</b>	<b>0.016%</b>	<b>(330)</b>	<b>0.078%</b>	<b>(41,794)</b>	<b>9.857%</b>
19											
20	<b>Lighting</b>										
21	Distribution O&M	(14,740)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	General & Administrative Expense	(4,731)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	<b>Operating &amp; Maintenance Expense</b>	<b>(19,472)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
24											
25	Depr Exp - Distribution	(22,356)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	(1,550)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Depr Exp - General	(864)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	<b>Depreciation Expense</b>	<b>(24,769)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
29											
30	Taxes Other Than Income - Other Taxes	(744)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	(6,362)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	(67)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	<b>Taxes Other Than Income Tax</b>	<b>(7,173)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
34											
35	<b>Amortization of Property Losses</b>	<b>129</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 5 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:  
X Projected Test Year Ended: 12/31/2017  
\_ Prior Year Ended: \_\_/\_\_/\_\_  
\_ Historical Test Year Ended: \_\_/\_\_/\_\_  
\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	TOTAL RETAIL		CILC-1D		CILC-1G		CILC-1T		GS(T)-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1											
2	State Income Tax Expense	(1,613)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	(9,643)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Amortization of ITC	44	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Income Taxes</b>	<b>(11,212)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
6											
7	<b>Total Operating Expenses</b>	<b>(62,497)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
8											
9											
10	Note: Totals may not add due to rounding.										
11											
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**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 6 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)									
		GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>										
2	Production O&M - Steam	(43)	0.058%	(17,314)	23.221%	(7,022)	9.418%	(1,576)	2.114%	(106)	0.142%
3	Production O&M - Nuclear	(175)	0.055%	(72,805)	22.833%	(29,496)	9.250%	(6,437)	2.019%	(434)	0.136%
4	Production O&M - Other	(95)	0.057%	(38,651)	23.060%	(15,669)	9.349%	(3,477)	2.075%	(234)	0.140%
5	Transmission O&M	(28)	0.047%	(13,094)	21.859%	(5,290)	8.830%	(1,068)	1.782%	(82)	0.137%
6	Distribution O&M	(167)	0.057%	(52,168)	17.730%	(20,714)	7.040%	(3,789)	1.288%	(3)	0.001%
7	Customer Account Expense	(210)	0.193%	(4,364)	4.018%	(310)	0.285%	(39)	0.036%	(1)	0.001%
8	Customer Service & Info Expense	(62)	0.221%	(612)	2.172%	(18)	0.063%	(1)	0.003%	(0)	0.000%
9	General & Administrative Expense	(228)	0.075%	(56,899)	18.801%	(22,376)	7.394%	(4,691)	1.550%	(254)	0.084%
10	<b>Operating &amp; Maintenance Expense</b>	<b>(1,008)</b>	<b>0.074%</b>	<b>(255,906)</b>	<b>18.892%</b>	<b>(100,895)</b>	<b>7.448%</b>	<b>(21,078)</b>	<b>1.556%</b>	<b>(1,115)</b>	<b>0.082%</b>
11											
12	Depr Exp - Production	(425)	0.047%	(199,242)	21.879%	(80,485)	8.838%	(16,245)	1.784%	(1,101)	0.121%
13	Depr Exp - Transmission	(57)	0.047%	(26,851)	21.832%	(10,846)	8.819%	(2,189)	1.780%	(196)	0.160%
14	Depr Exp - Distribution	(294)	0.060%	(80,233)	16.523%	(30,651)	6.312%	(5,589)	1.151%	(13)	0.003%
15	Depr Exp - Intangible	(75)	0.076%	(18,387)	18.729%	(7,224)	7.358%	(1,520)	1.548%	(82)	0.084%
16	Depr Exp - General	(42)	0.076%	(10,245)	18.729%	(4,025)	7.358%	(847)	1.548%	(46)	0.084%
17	<b>Depreciation Expense</b>	<b>(893)</b>	<b>0.053%</b>	<b>(334,957)</b>	<b>20.032%</b>	<b>(133,232)</b>	<b>7.968%</b>	<b>(26,391)</b>	<b>1.578%</b>	<b>(1,439)</b>	<b>0.086%</b>
18											
19	Taxes Other Than Income - Other Taxes	(36)	0.076%	(8,824)	18.729%	(3,467)	7.358%	(729)	1.548%	(40)	0.084%
20	Taxes Other Than Income - Real/Personal Prop	(272)	0.052%	(106,463)	20.216%	(42,585)	8.086%	(8,371)	1.590%	(433)	0.082%
21	Taxes Other Than Income - Revenue Related	(3)	0.074%	(890)	19.985%	(290)	6.525%	(59)	1.330%	(4)	0.081%
22	<b>Taxes Other Than Income Tax</b>	<b>(311)</b>	<b>0.054%</b>	<b>(116,176)</b>	<b>20.093%</b>	<b>(46,342)</b>	<b>8.015%</b>	<b>(9,160)</b>	<b>1.584%</b>	<b>(476)</b>	<b>0.082%</b>
23											
24	<b>Amortization of Property Losses</b>	<b>4</b>	<b>0.058%</b>	<b>1,180</b>	<b>19.081%</b>	<b>468</b>	<b>7.568%</b>	<b>92</b>	<b>1.481%</b>	<b>4</b>	<b>0.057%</b>
25											
26	<b>Gain or Loss on Sale of Plant</b>	<b>2</b>	<b>0.040%</b>	<b>1,222</b>	<b>21.214%</b>	<b>502</b>	<b>8.719%</b>	<b>95</b>	<b>1.656%</b>	<b>0</b>	<b>0.000%</b>
27											
28	State Income Tax Expense	(102)	0.100%	(19,881)	19.408%	(3,874)	3.782%	(868)	0.848%	(66)	0.064%
29	Federal Income Tax Expense	(611)	0.100%	(118,834)	19.408%	(23,156)	3.782%	(5,191)	0.848%	(393)	0.064%
30	Amortization of ITC	2	0.052%	741	20.216%	297	8.086%	58	1.590%	3	0.082%
31	<b>Income Taxes</b>	<b>(712)</b>	<b>0.100%</b>	<b>(137,974)</b>	<b>19.404%</b>	<b>(26,733)</b>	<b>3.760%</b>	<b>(6,001)</b>	<b>0.844%</b>	<b>(455)</b>	<b>0.064%</b>
32											
33	<b>Total Operating Expenses</b>	<b>(2,918)</b>	<b>0.068%</b>	<b>(842,612)</b>	<b>19.577%</b>	<b>(306,232)</b>	<b>7.115%</b>	<b>(62,443)</b>	<b>1.451%</b>	<b>(3,482)</b>	<b>0.081%</b>
34											
35											

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 7 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	<b>Demand</b>										
2	Production O&M - Steam	(12)	0.045%	(5,919)	21.694%	(2,389)	8.758%	(474)	1.738%	(32)	0.118%
3	Production O&M - Nuclear	(76)	0.045%	(36,457)	21.694%	(14,718)	8.758%	(2,921)	1.738%	(198)	0.118%
4	Production O&M - Other	(33)	0.045%	(15,735)	21.694%	(6,352)	8.758%	(1,261)	1.738%	(86)	0.118%
5	Transmission O&M	(25)	0.045%	(11,985)	21.694%	(4,838)	8.758%	(960)	1.738%	(65)	0.118%
6	Distribution O&M	(95)	0.039%	(50,463)	20.896%	(20,554)	8.511%	(3,748)	1.552%	0	0.000%
7	General & Administrative Expense	(67)	0.043%	(33,646)	21.269%	(13,612)	8.605%	(2,614)	1.652%	(112)	0.071%
8	<b>Operating &amp; Maintenance Expense</b>	(308)	0.043%	(154,204)	21.334%	(62,465)	8.642%	(11,978)	1.657%	(493)	0.068%
9											
10	Depr Exp - Production	(379)	0.045%	(182,358)	21.694%	(73,620)	8.758%	(14,613)	1.738%	(991)	0.118%
11	Depr Exp - Transmission	(51)	0.045%	(24,575)	21.694%	(9,921)	8.758%	(1,969)	1.738%	(134)	0.118%
12	Depr Exp - Distribution	(138)	0.037%	(74,374)	20.163%	(29,990)	8.130%	(5,405)	1.465%	0	0.000%
13	Depr Exp - Intangible	(21)	0.043%	(10,539)	21.277%	(4,265)	8.610%	(818)	1.652%	(35)	0.070%
14	Depr Exp - General	(12)	0.043%	(5,872)	21.277%	(2,376)	8.610%	(456)	1.652%	(19)	0.070%
15	<b>Depreciation Expense</b>	(601)	0.043%	(297,718)	21.267%	(120,173)	8.584%	(23,261)	1.662%	(1,179)	0.084%
16											
17	Taxes Other Than Income - Other Taxes	(10)	0.043%	(5,058)	21.277%	(2,047)	8.610%	(393)	1.652%	(17)	0.070%
18	Taxes Other Than Income - Real/Personal Prop	(196)	0.043%	(97,302)	21.235%	(39,305)	8.578%	(7,586)	1.656%	(358)	0.078%
19	Taxes Other Than Income - Revenue Related	(2)	0.057%	(734)	21.092%	(240)	6.888%	(47)	1.352%	(3)	0.073%
20	<b>Taxes Other Than Income Tax</b>	(208)	0.043%	(103,093)	21.236%	(41,591)	8.567%	(8,026)	1.653%	(377)	0.078%
21											
22	<b>Amortization of Property Losses</b>	2	0.040%	974	20.806%	394	8.410%	74	1.578%	2	0.041%
23											
24	<b>Gain or Loss on Sale of Plant</b>	2	0.040%	1,222	21.214%	502	8.719%	95	1.656%	0	0.000%
25											
26	State Income Tax Expense	(70)	0.082%	(17,460)	20.413%	(3,430)	4.010%	(748)	0.875%	(50)	0.059%
27	Federal Income Tax Expense	(418)	0.082%	(104,368)	20.413%	(20,501)	4.010%	(4,471)	0.875%	(301)	0.059%
28	Amortization of ITC	1	0.043%	677	21.235%	274	8.578%	53	1.656%	2	0.078%
29	<b>Income Taxes</b>	(487)	0.082%	(121,151)	20.409%	(23,657)	3.985%	(5,167)	0.870%	(348)	0.059%
30											
31	<b>Total Operating Expenses</b>	(1,600)	0.050%	(673,971)	21.119%	(246,990)	7.739%	(48,262)	1.512%	(2,395)	0.075%
32											
33	<b>Energy</b>										
34	Production O&M - Steam	(31)	0.066%	(11,395)	24.103%	(4,633)	9.799%	(1,102)	2.331%	(74)	0.157%
35	Production O&M - Nuclear	(99)	0.066%	(36,348)	24.103%	(14,778)	9.799%	(3,515)	2.331%	(236)	0.157%

Supporting Schedules: C-1

Recap Schedules: E-1

**Florida Power & Light Company**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Production O&M - Other	(62)	0.066%	(22,917)	24.103%	(9,317)	9.799%	(2,216)	2.331%	(149)	0.157%
2	Transmission O&M	(3)	0.066%	(1,110)	24.103%	(451)	9.799%	(107)	2.331%	(7)	0.157%
3	Customer Account Expense	0	0.000%	(590)	8.609%	(32)	0.471%	0	0.000%	0	0.000%
4	General & Administrative Expense	(57)	0.065%	(21,135)	24.069%	(8,587)	9.779%	(2,042)	2.326%	(137)	0.156%
5	<b>Operating &amp; Maintenance Expense</b>	(253)	0.064%	(93,493)	23.825%	(37,798)	9.632%	(8,983)	2.289%	(603)	0.154%
6											
7	Depr Exp - Production	(46)	0.066%	(16,884)	24.103%	(6,864)	9.799%	(1,633)	2.331%	(110)	0.157%
8	Depr Exp - Transmission	(6)	0.066%	(2,275)	24.103%	(925)	9.799%	(220)	2.331%	(15)	0.157%
9	Depr Exp - Intangible	(19)	0.065%	(7,139)	24.069%	(2,900)	9.779%	(690)	2.326%	(46)	0.156%
10	Depr Exp - General	(11)	0.065%	(3,977)	24.069%	(1,616)	9.779%	(384)	2.326%	(26)	0.156%
11	<b>Depreciation Expense</b>	(82)	0.066%	(30,275)	24.090%	(12,306)	9.792%	(2,927)	2.329%	(197)	0.156%
12											
13	Taxes Other Than Income - Other Taxes	(9)	0.065%	(3,426)	24.069%	(1,392)	9.779%	(331)	2.326%	(22)	0.156%
14	Taxes Other Than Income - Real/Personal Prop	(21)	0.066%	(7,705)	24.095%	(3,132)	9.795%	(745)	2.330%	(50)	0.157%
15	Taxes Other Than Income - Revenue Related	(0)	0.081%	(141)	24.268%	(50)	8.555%	(12)	2.050%	(1)	0.153%
16	<b>Taxes Other Than Income Tax</b>	(31)	0.066%	(11,272)	24.089%	(4,574)	9.775%	(1,088)	2.325%	(73)	0.156%
17											
18	<b>Amortization of Property Losses</b>	0	0.066%	175	24.091%	71	9.792%	17	2.329%	1	0.156%
19											
20	State Income Tax Expense	(12)	0.132%	(2,153)	24.133%	(431)	4.832%	(116)	1.304%	(12)	0.130%
21	Federal Income Tax Expense	(71)	0.132%	(12,868)	24.133%	(2,576)	4.832%	(696)	1.304%	(69)	0.130%
22	Amortization of ITC	0	0.066%	54	24.095%	22	9.795%	5	2.330%	0	0.157%
23	<b>Income Taxes</b>	(82)	0.133%	(14,968)	24.133%	(2,986)	4.814%	(807)	1.301%	(80)	0.130%
24											
25	<b>Total Operating Expenses</b>	(447)	0.071%	(149,833)	23.928%	(57,592)	9.197%	(13,788)	2.202%	(953)	0.152%
26											
27	<b>Customer</b>										
28	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(10)	18.421%
29	Distribution O&M	(72)	0.189%	(1,705)	4.485%	(160)	0.421%	(41)	0.109%	(3)	0.008%
30	Customer Account Expense	(210)	0.206%	(3,774)	3.709%	(277)	0.273%	(39)	0.038%	(1)	0.001%
31	Customer Service & Info Expense	(62)	0.221%	(612)	2.172%	(18)	0.063%	(1)	0.003%	(0)	0.000%
32	General & Administrative Expense	(103)	0.198%	(2,118)	4.080%	(177)	0.340%	(35)	0.068%	(5)	0.009%
33	<b>Operating &amp; Maintenance Expense</b>	(447)	0.203%	(8,209)	3.733%	(632)	0.287%	(117)	0.053%	(19)	0.009%
34											
35	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(48)	18.421%



**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
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Schedule E-3b

**COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE**

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Depr Exp - Distribution	(156)	0.165%	(5,859)	6.209%	(661)	0.700%	(185)	0.196%	(13)	0.014%
2	Depr Exp - Intangible	(35)	0.199%	(709)	4.068%	(59)	0.338%	(12)	0.067%	(1)	0.008%
3	Depr Exp - General	(19)	0.199%	(395)	4.068%	(33)	0.338%	(7)	0.067%	(1)	0.008%
4	<b>Depreciation Expense</b>	(210)	0.172%	(6,964)	5.718%	(753)	0.618%	(203)	0.167%	(63)	0.052%
5											
6	Taxes Other Than Income - Other Taxes	(17)	0.199%	(340)	4.068%	(28)	0.338%	(6)	0.067%	(1)	0.008%
7	Taxes Other Than Income - Real/Personal Prop	(55)	0.184%	(1,456)	4.842%	(148)	0.492%	(40)	0.133%	(25)	0.083%
8	Taxes Other Than Income - Revenue Related	(1)	0.262%	(15)	4.521%	(1)	0.321%	(0)	0.078%	(0)	0.048%
9	<b>Taxes Other Than Income Tax</b>	(73)	0.188%	(1,811)	4.672%	(177)	0.457%	(46)	0.119%	(26)	0.067%
10											
11	<b>Amortization of Property Losses</b>	1	0.185%	31	4.767%	3	0.477%	1	0.127%	0	0.076%
12											
13	State Income Tax Expense	(21)	0.322%	(267)	4.201%	(13)	0.207%	(4)	0.063%	(4)	0.060%
14	Federal Income Tax Expense	(123)	0.322%	(1,598)	4.201%	(79)	0.207%	(24)	0.063%	(23)	0.060%
15	Amortization of ITC	0	0.184%	10	4.842%	1	0.492%	0	0.133%	0	0.083%
16	<b>Income Taxes</b>	(143)	0.323%	(1,855)	4.198%	(91)	0.205%	(28)	0.062%	(27)	0.060%
17											
18	<b>Total Operating Expenses</b>	(871)	0.205%	(18,808)	4.436%	(1,649)	0.389%	(392)	0.092%	(134)	0.032%
19											
20	<b>Lighting</b>										
21	Distribution O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	General & Administrative Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	<b>Operating &amp; Maintenance Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24											
25	Depr Exp - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Depr Exp - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	<b>Depreciation Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29											
30	Taxes Other Than Income - Other Taxes	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	<b>Taxes Other Than Income Tax</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34											
35	<b>Amortization of Property Losses</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
**Attachment No. 1**  
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules. Type of Data Shown:  
X Projected Test Year Ended: 12/31/2017  
\_ Prior Year Ended: \_\_/\_\_/\_\_  
\_ Historical Test Year Ended: \_\_/\_\_/\_\_  
\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

(1)                      (2)                      (3)                      (4)                      (5)                      (6)                      (7)                      (8)                      (9)                      (10)                      (11)

Line No.	Methodology: 12CP and 1/13th Rate Base Component	GSCU-1		GSD(T)-1		GSLD(T)-1		GSLD(T)-2		GSLD(T)-3	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1											
2	State Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Amortization of ITC	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Income Taxes</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
6											
7	<b>Total Operating Expenses</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
8											
9											
10	Note: Totals may not add due to rounding.										
11											
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**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
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**Page 11 of 20**

Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 11 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)									
		MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>										
2	Production O&M - Steam	(60)	0.081%	(46)	0.062%	(7)	0.009%	(41,220)	55.284%	(263)	0.353%
3	Production O&M - Nuclear	(253)	0.079%	(155)	0.048%	(27)	0.008%	(179,210)	56.204%	(888)	0.278%
4	Production O&M - Other	(134)	0.080%	(94)	0.056%	(14)	0.009%	(93,301)	55.665%	(540)	0.322%
5	Transmission O&M	(46)	0.076%	(10)	0.016%	(4)	0.007%	(34,991)	58.412%	(56)	0.094%
6	Distribution O&M	(170)	0.058%	(792)	0.269%	(139)	0.047%	(178,590)	60.695%	(15,900)	5.404%
7	Customer Account Expense	(5)	0.005%	(139)	0.128%	(15)	0.014%	(92,171)	84.859%	(339)	0.312%
8	Customer Service & Info Expense	(0)	0.001%	(31)	0.110%	(1)	0.004%	(24,928)	88.460%	(52)	0.185%
9	General & Administrative Expense	(195)	0.064%	(420)	0.139%	(61)	0.020%	(185,467)	61.284%	(5,515)	1.822%
10	<b>Operating &amp; Maintenance Expense</b>	<b>(862)</b>	<b>0.064%</b>	<b>(1,687)</b>	<b>0.125%</b>	<b>(268)</b>	<b>0.020%</b>	<b>(829,877)</b>	<b>61.263%</b>	<b>(23,555)</b>	<b>1.739%</b>
11											
12	Depr Exp - Production	(694)	0.076%	(148)	0.016%	(65)	0.007%	(532,411)	58.464%	(859)	0.094%
13	Depr Exp - Transmission	(94)	0.076%	(20)	0.016%	(9)	0.007%	(71,750)	58.340%	(116)	0.094%
14	Depr Exp - Distribution	(289)	0.059%	(3,765)	0.775%	(262)	0.054%	(306,604)	63.140%	(21,377)	4.402%
15	Depr Exp - Intangible	(63)	0.064%	(132)	0.135%	(20)	0.020%	(60,225)	61.345%	(1,814)	1.847%
16	Depr Exp - General	(35)	0.064%	(74)	0.135%	(11)	0.020%	(33,555)	61.345%	(1,010)	1.847%
17	<b>Depreciation Expense</b>	<b>(1,175)</b>	<b>0.070%</b>	<b>(4,138)</b>	<b>0.247%</b>	<b>(366)</b>	<b>0.022%</b>	<b>(1,004,545)</b>	<b>60.077%</b>	<b>(25,176)</b>	<b>1.506%</b>
18											
19	Taxes Other Than Income - Other Taxes	(30)	0.064%	(63)	0.135%	(9)	0.020%	(28,903)	61.345%	(870)	1.847%
20	Taxes Other Than Income - Real/Personal Prop	(366)	0.069%	(1,071)	0.203%	(120)	0.023%	(316,467)	60.093%	(6,888)	1.308%
21	Taxes Other Than Income - Revenue Related	(3)	0.072%	(11)	0.248%	(1)	0.018%	(2,755)	61.899%	(72)	1.612%
22	<b>Taxes Other Than Income Tax</b>	<b>(399)</b>	<b>0.069%</b>	<b>(1,145)</b>	<b>0.198%</b>	<b>(130)</b>	<b>0.022%</b>	<b>(348,125)</b>	<b>60.209%</b>	<b>(7,830)</b>	<b>1.354%</b>
23											
24	<b>Amortization of Property Losses</b>	<b>4</b>	<b>0.065%</b>	<b>21</b>	<b>0.337%</b>	<b>2</b>	<b>0.034%</b>	<b>3,772</b>	<b>61.010%</b>	<b>138</b>	<b>2.226%</b>
25											
26	<b>Gain or Loss on Sale of Plant</b>	<b>4</b>	<b>0.075%</b>	<b>7</b>	<b>0.120%</b>	<b>3</b>	<b>0.053%</b>	<b>3,440</b>	<b>59.724%</b>	<b>40</b>	<b>0.698%</b>
27											
28	State Income Tax Expense	(78)	0.076%	(379)	0.370%	(9)	0.009%	(65,927)	64.361%	(1,656)	1.617%
29	Federal Income Tax Expense	(464)	0.076%	(2,268)	0.370%	(52)	0.009%	(394,069)	64.361%	(9,898)	1.617%
30	Amortization of ITC	3	0.069%	7	0.203%	1	0.023%	2,203	60.093%	48	1.308%
31	<b>Income Taxes</b>	<b>(539)</b>	<b>0.076%</b>	<b>(2,640)</b>	<b>0.371%</b>	<b>(60)</b>	<b>0.008%</b>	<b>(457,793)</b>	<b>64.383%</b>	<b>(11,506)</b>	<b>1.618%</b>
32											
33	<b>Total Operating Expenses</b>	<b>(2,966)</b>	<b>0.069%</b>	<b>(9,583)</b>	<b>0.223%</b>	<b>(819)</b>	<b>0.019%</b>	<b>(2,633,129)</b>	<b>61.178%</b>	<b>(67,890)</b>	<b>1.577%</b>
34											
35											

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
**Interrogatory No. 18**  
**Attachment No. 1**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 12 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)	
		MET		OL-1		OS-2		RS(T)-1		SL-1													
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Demand</b>																						
2	Production O&M - Steam	(21)	0.076%	(3)	0.010%	(2)	0.007%	(16,071)	58.904%	(16)	0.059%												
3	Production O&M - Nuclear	(127)	0.076%	(17)	0.010%	(12)	0.007%	(98,990)	58.904%	(99)	0.059%												
4	Production O&M - Other	(55)	0.076%	(7)	0.010%	(5)	0.007%	(42,723)	58.904%	(43)	0.059%												
5	Transmission O&M	(42)	0.076%	(6)	0.010%	(4)	0.007%	(32,542)	58.904%	(32)	0.059%												
6	Distribution O&M	(153)	0.063%	(282)	0.117%	(121)	0.050%	(146,245)	60.559%	(1,648)	0.682%												
7	General & Administrative Expense	(111)	0.070%	(82)	0.052%	(38)	0.024%	(94,555)	59.774%	(479)	0.303%												
8	<b>Operating &amp; Maintenance Expense</b>	(508)	0.070%	(396)	0.055%	(181)	0.025%	(431,126)	59.647%	(2,317)	0.321%												
9																							
10	Depr Exp - Production	(636)	0.076%	(84)	0.010%	(58)	0.007%	(495,148)	58.904%	(493)	0.059%												
11	Depr Exp - Transmission	(86)	0.076%	(11)	0.010%	(8)	0.007%	(66,728)	58.904%	(66)	0.059%												
12	Depr Exp - Distribution	(211)	0.057%	(409)	0.111%	(176)	0.048%	(228,790)	62.026%	(2,386)	0.647%												
13	Depr Exp - Intangible	(35)	0.070%	(26)	0.053%	(12)	0.024%	(29,601)	59.759%	(152)	0.308%												
14	Depr Exp - General	(19)	0.070%	(15)	0.053%	(7)	0.024%	(16,493)	59.759%	(85)	0.308%												
15	<b>Depreciation Expense</b>	(986)	0.070%	(544)	0.039%	(261)	0.019%	(836,760)	59.773%	(3,182)	0.227%												
16																							
17	Taxes Other Than Income - Other Taxes	(17)	0.070%	(13)	0.053%	(6)	0.024%	(14,206)	59.759%	(73)	0.308%												
18	Taxes Other Than Income - Real/Personal Prop	(322)	0.070%	(204)	0.044%	(96)	0.021%	(274,171)	59.834%	(1,190)	0.260%												
19	Taxes Other Than Income - Revenue Related	(3)	0.073%	(2)	0.058%	(1)	0.016%	(2,164)	62.189%	(10)	0.282%												
20	<b>Taxes Other Than Income Tax</b>	(341)	0.070%	(218)	0.045%	(102)	0.021%	(290,541)	59.847%	(1,273)	0.262%												
21																							
22	<b>Amortization of Property Losses</b>	3	0.065%	4	0.077%	2	0.034%	2,841	60.705%	21	0.450%												
23																							
24	<b>Gain or Loss on Sale of Plant</b>	4	0.075%	7	0.120%	3	0.053%	3,440	59.724%	40	0.698%												
25																							
26	State Income Tax Expense	(66)	0.077%	(71)	0.084%	(7)	0.008%	(55,461)	64.840%	(280)	0.328%												
27	Federal Income Tax Expense	(392)	0.077%	(427)	0.084%	(41)	0.008%	(331,514)	64.840%	(1,676)	0.328%												
28	Amortization of ITC	2	0.070%	1	0.044%	1	0.021%	1,909	59.834%	8	0.260%												
29	<b>Income Taxes</b>	(455)	0.077%	(497)	0.084%	(47)	0.008%	(385,066)	64.867%	(1,948)	0.328%												
30																							
31	<b>Total Operating Expenses</b>	(2,282)	0.072%	(1,645)	0.052%	(587)	0.018%	(1,937,213)	60.702%	(8,658)	0.271%												
32																							
33	<b>Energy</b>																						
34	Production O&M - Steam	(39)	0.083%	(43)	0.091%	(5)	0.010%	(25,149)	53.195%	(247)	0.523%												
35	Production O&M - Nuclear	(126)	0.083%	(138)	0.091%	(15)	0.010%	(80,220)	53.195%	(789)	0.523%												

**Florida Power & Light Company**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 13 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Production O&M - Other	(79)	0.083%	(87)	0.091%	(9)	0.010%	(50,578)	53.195%	(498)	0.523%
2	Transmission O&M	(4)	0.083%	(4)	0.091%	(0)	0.010%	(2,449)	53.195%	(24)	0.523%
3	Customer Account Expense	0	0.000%	(42)	0.606%	0	0.000%	(5,392)	78.738%	(175)	2.549%
4	General & Administrative Expense	(73)	0.083%	(81)	0.092%	(9)	0.010%	(46,758)	53.250%	(463)	0.528%
5	<b>Operating &amp; Maintenance Expense</b>	<b>(321)</b>	<b>0.082%</b>	<b>(395)</b>	<b>0.101%</b>	<b>(38)</b>	<b>0.010%</b>	<b>(210,545)</b>	<b>53.653%</b>	<b>(2,197)</b>	<b>0.560%</b>
6											
7	Depr Exp - Production	(58)	0.083%	(64)	0.091%	(7)	0.010%	(37,263)	53.195%	(367)	0.523%
8	Depr Exp - Transmission	(8)	0.083%	(9)	0.091%	(1)	0.010%	(5,022)	53.195%	(49)	0.523%
9	Depr Exp - Intangible	(25)	0.083%	(27)	0.092%	(3)	0.010%	(15,793)	53.250%	(157)	0.528%
10	Depr Exp - General	(14)	0.083%	(15)	0.092%	(2)	0.010%	(8,799)	53.250%	(87)	0.528%
11	<b>Depreciation Expense</b>	<b>(105)</b>	<b>0.083%</b>	<b>(115)</b>	<b>0.092%</b>	<b>(12)</b>	<b>0.010%</b>	<b>(66,878)</b>	<b>53.215%</b>	<b>(660)</b>	<b>0.525%</b>
12											
13	Taxes Other Than Income - Other Taxes	(12)	0.083%	(13)	0.092%	(1)	0.010%	(7,579)	53.250%	(75)	0.528%
14	Taxes Other Than Income - Real/Personal Prop	(27)	0.083%	(29)	0.092%	(3)	0.010%	(17,015)	53.208%	(168)	0.524%
15	Taxes Other Than Income - Revenue Related	(1)	0.087%	(1)	0.112%	(0)	0.009%	(322)	55.366%	(3)	0.567%
16	<b>Taxes Other Than Income Tax</b>	<b>(39)</b>	<b>0.083%</b>	<b>(43)</b>	<b>0.092%</b>	<b>(5)</b>	<b>0.010%</b>	<b>(24,916)</b>	<b>53.247%</b>	<b>(246)</b>	<b>0.526%</b>
17											
18	<b>Amortization of Property Losses</b>	<b>1</b>	<b>0.083%</b>	<b>1</b>	<b>0.092%</b>	<b>0</b>	<b>0.010%</b>	<b>387</b>	<b>53.214%</b>	<b>4</b>	<b>0.525%</b>
19											
20	State Income Tax Expense	(9)	0.096%	(14)	0.158%	(0)	0.004%	(5,180)	58.063%	(54)	0.607%
21	Federal Income Tax Expense	(51)	0.096%	(84)	0.158%	(2)	0.004%	(30,961)	58.063%	(324)	0.607%
22	Amortization of ITC	0	0.083%	0	0.092%	0	0.010%	118	53.208%	1	0.524%
23	<b>Income Taxes</b>	<b>(59)</b>	<b>0.096%</b>	<b>(98)</b>	<b>0.158%</b>	<b>(2)</b>	<b>0.004%</b>	<b>(36,022)</b>	<b>58.080%</b>	<b>(377)</b>	<b>0.607%</b>
24											
25	<b>Total Operating Expenses</b>	<b>(524)</b>	<b>0.084%</b>	<b>(651)</b>	<b>0.104%</b>	<b>(57)</b>	<b>0.009%</b>	<b>(337,974)</b>	<b>53.974%</b>	<b>(3,475)</b>	<b>0.555%</b>
26											
27	<b>Customer</b>										
28	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Distribution O&M	(17)	0.045%	(28)	0.074%	(18)	0.047%	(32,346)	85.095%	0	0.000%
30	Customer Account Expense	(5)	0.005%	(98)	0.096%	(15)	0.015%	(86,779)	85.271%	(165)	0.162%
31	Customer Service & Info Expense	(0)	0.001%	(31)	0.110%	(1)	0.004%	(24,928)	88.460%	(52)	0.185%
32	General & Administrative Expense	(11)	0.021%	(37)	0.072%	(14)	0.028%	(44,154)	85.062%	(63)	0.121%
33	<b>Operating &amp; Maintenance Expense</b>	<b>(33)</b>	<b>0.015%</b>	<b>(194)</b>	<b>0.088%</b>	<b>(49)</b>	<b>0.022%</b>	<b>(188,206)</b>	<b>85.579%</b>	<b>(280)</b>	<b>0.127%</b>
34											
35	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Page 14 of 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Depr Exp - Distribution	(78)	0.083%	0	0.000%	(86)	0.091%	(77,813)	82.454%	0	0.000%
2	Depr Exp - Intangible	(4)	0.021%	(13)	0.073%	(5)	0.027%	(14,831)	85.078%	(21)	0.123%
3	Depr Exp - General	(2)	0.021%	(7)	0.073%	(3)	0.027%	(8,263)	85.078%	(12)	0.123%
4	<b>Depreciation Expense</b>	<b>(84)</b>	<b>0.069%</b>	<b>(20)</b>	<b>0.016%</b>	<b>(93)</b>	<b>0.077%</b>	<b>(100,908)</b>	<b>82.862%</b>	<b>(33)</b>	<b>0.027%</b>
5											
6	Taxes Other Than Income - Other Taxes	(2)	0.021%	(6)	0.073%	(2)	0.027%	(7,118)	85.078%	(10)	0.123%
7	Taxes Other Than Income - Real/Personal Prop	(17)	0.057%	(3)	0.010%	(21)	0.069%	(25,280)	84.085%	(5)	0.017%
8	Taxes Other Than Income - Revenue Related	(0)	0.051%	0	(0.079%)	(0)	0.049%	(269)	83.354%	(0)	0.073%
9	<b>Taxes Other Than Income Tax</b>	<b>(19)</b>	<b>0.049%</b>	<b>(9)</b>	<b>0.023%</b>	<b>(23)</b>	<b>0.060%</b>	<b>(32,667)</b>	<b>84.293%</b>	<b>(16)</b>	<b>0.041%</b>
10											
11	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.054%</b>	<b>0</b>	<b>0.016%</b>	<b>0</b>	<b>0.065%</b>	<b>544</b>	<b>84.181%</b>	<b>0</b>	<b>0.028%</b>
12											
13	State Income Tax Expense	(3)	0.055%	(1)	0.021%	(1)	0.023%	(5,286)	83.060%	(2)	0.027%
14	Federal Income Tax Expense	(21)	0.055%	(8)	0.021%	(9)	0.023%	(31,595)	83.060%	(10)	0.027%
15	Amortization of ITC	0	0.057%	0	0.010%	0	0.069%	176	84.085%	0	0.017%
16	<b>Income Taxes</b>	<b>(24)</b>	<b>0.055%</b>	<b>(9)</b>	<b>0.021%</b>	<b>(10)</b>	<b>0.023%</b>	<b>(36,704)</b>	<b>83.055%</b>	<b>(12)</b>	<b>0.027%</b>
17											
18	<b>Total Operating Expenses</b>	<b>(160)</b>	<b>0.038%</b>	<b>(232)</b>	<b>0.055%</b>	<b>(175)</b>	<b>0.041%</b>	<b>(357,942)</b>	<b>84.420%</b>	<b>(341)</b>	<b>0.080%</b>
19											
20	<b>Lighting</b>										
21	Distribution O&M	0	0.000%	(482)	3.268%	0	0.000%	0	0.000%	(14,252)	96.688%
22	General & Administrative Expense	0	0.000%	(220)	4.646%	0	0.000%	0	0.000%	(4,509)	95.310%
23	<b>Operating &amp; Maintenance Expense</b>	<b>0</b>	<b>0.000%</b>	<b>(702)</b>	<b>3.603%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(18,762)</b>	<b>96.353%</b>
24											
25	Depr Exp - Distribution	0	0.000%	(3,356)	15.012%	0	0.000%	0	0.000%	(18,991)	84.949%
26	Depr Exp - Intangible	0	0.000%	(66)	4.255%	0	0.000%	0	0.000%	(1,483)	95.702%
27	Depr Exp - General	0	0.000%	(37)	4.255%	0	0.000%	0	0.000%	(826)	95.702%
28	<b>Depreciation Expense</b>	<b>0</b>	<b>0.000%</b>	<b>(3,459)</b>	<b>13.964%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(21,301)</b>	<b>85.997%</b>
29											
30	Taxes Other Than Income - Other Taxes	0	0.000%	(32)	4.255%	0	0.000%	0	0.000%	(712)	95.702%
31	Taxes Other Than Income - Real/Personal Prop	0	0.000%	(835)	13.121%	0	0.000%	0	0.000%	(5,525)	86.839%
32	Taxes Other Than Income - Revenue Related	0	0.000%	(9)	12.884%	0	0.000%	0	0.000%	(58)	87.070%
33	<b>Taxes Other Than Income Tax</b>	<b>0</b>	<b>0.000%</b>	<b>(875)</b>	<b>12.200%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(6,295)</b>	<b>87.760%</b>
34											
35	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.000%</b>	<b>16</b>	<b>12.738%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>113</b>	<b>87.222%</b>

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules. Type of Data Shown:  
X Projected Test Year Ended: 12/31/2017  
\_ Prior Year Ended: \_\_/\_\_/\_\_  
\_ Historical Test Year Ended: \_\_/\_\_/\_\_  
\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	MET		OL-1		OS-2		RS(T)-1		SL-1	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1											
2	State Income Tax Expense	0	0.000%	(293)	18.135%	0	0.000%	0	0.000%	(1,320)	81.810%
3	Federal Income Tax Expense	0	0.000%	(1,749)	18.135%	0	0.000%	0	0.000%	(7,889)	81.810%
4	Amortization of ITC	0	0.000%	6	13.121%	0	0.000%	0	0.000%	38	86.839%
5	<b>Income Taxes</b>	0	0.000%	(2,035)	18.155%	0	0.000%	0	0.000%	(9,170)	81.790%
6											
7	<b>Total Operating Expenses</b>	0	0.000%	(7,055)	11.288%	0	0.000%	0	0.000%	(55,415)	88.668%
8											
9											
10	Note: Totals may not add due to rounding.										
11											
12											
13											
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34											
35											

**Florida Power & Light Company**  
**Docket No. 20180046-EI**  
**OPC's Second Set of Interrogatories**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)
1	<b>Total Retail</b>						
2	Production O&M - Steam	(20)	0.027%	(8)	0.010%	(52)	0.069%
3	Production O&M - Nuclear	(81)	0.026%	(31)	0.010%	(205)	0.064%
4	Production O&M - Other	(44)	0.026%	(17)	0.010%	(113)	0.067%
5	Transmission O&M	(13)	0.022%	(5)	0.009%	(50)	0.084%
6	Distribution O&M	(50)	0.017%	(75)	0.026%	(5)	0.002%
7	Customer Account Expense	(17)	0.015%	(1)	0.001%	(2)	0.002%
8	Customer Service & Info Expense	(5)	0.019%	(0)	0.000%	(0)	0.000%
9	General & Administrative Expense	(66)	0.022%	(38)	0.013%	(126)	0.042%
10	<b>Operating &amp; Maintenance Expense</b>	(297)	0.022%	(175)	0.013%	(552)	0.041%
11							
12	Depr Exp - Production	(198)	0.022%	(83)	0.009%	(469)	0.051%
13	Depr Exp - Transmission	(27)	0.022%	(11)	0.009%	(159)	0.130%
14	Depr Exp - Distribution	(72)	0.015%	(111)	0.023%	(20)	0.004%
15	Depr Exp - Intangible	(22)	0.022%	(12)	0.012%	(41)	0.042%
16	Depr Exp - General	(12)	0.022%	(7)	0.012%	(23)	0.042%
17	<b>Depreciation Expense</b>	(330)	0.020%	(225)	0.013%	(711)	0.043%
18							
19	Taxes Other Than Income - Other Taxes	(10)	0.022%	(6)	0.012%	(20)	0.042%
20	Taxes Other Than Income - Real/Personal Prop	(104)	0.020%	(77)	0.015%	(223)	0.042%
21	Taxes Other Than Income - Revenue Related	(1)	0.027%	(1)	0.014%	(3)	0.078%
22	<b>Taxes Other Than Income Tax</b>	(115)	0.020%	(84)	0.014%	(247)	0.043%
23							
24	<b>Amortization of Property Losses</b>	1	0.019%	1	0.019%	2	0.038%
25							
26	<b>Gain or Loss on Sale of Plant</b>	1	0.018%	2	0.036%	0	0.000%
27							
28	State Income Tax Expense	(39)	0.038%	(15)	0.015%	(152)	0.148%
29	Federal Income Tax Expense	(231)	0.038%	(90)	0.015%	(906)	0.148%
30	Amortization of ITC	1	0.020%	1	0.015%	2	0.042%
31	<b>Income Taxes</b>	(268)	0.038%	(105)	0.015%	(1,056)	0.149%
32							
33	<b>Total Operating Expenses</b>	(1,009)	0.023%	(585)	0.014%	(2,564)	0.060%
34							
35							



**Florida Power & Light Company**  
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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
		SL-2		SST-DST		SST-TST									
		Amount	Percent	Amount	Percent	Amount	Percent								
1	<b>Demand</b>														
2	Production O&M - Steam	(6)	0.021%	(2)	0.009%	(13)	0.049%								
3	Production O&M - Nuclear	(35)	0.021%	(15)	0.009%	(82)	0.049%								
4	Production O&M - Other	(15)	0.021%	(7)	0.009%	(36)	0.049%								
5	Transmission O&M	(12)	0.021%	(5)	0.009%	(27)	0.049%								
6	Distribution O&M	(44)	0.018%	(73)	0.030%	0	0.000%								
7	General & Administrative Expense	(31)	0.020%	(27)	0.017%	(47)	0.029%								
8	<b>Operating &amp; Maintenance Expense</b>	<b>(143)</b>	<b>0.020%</b>	<b>(129)</b>	<b>0.018%</b>	<b>(205)</b>	<b>0.028%</b>								
9															
10	Depr Exp - Production	(177)	0.021%	(76)	0.009%	(412)	0.049%								
11	Depr Exp - Transmission	(24)	0.021%	(10)	0.009%	(55)	0.049%								
12	Depr Exp - Distribution	(63)	0.017%	(101)	0.027%	0	0.000%								
13	Depr Exp - Intangible	(10)	0.020%	(9)	0.017%	(14)	0.029%								
14	Depr Exp - General	(5)	0.020%	(5)	0.017%	(8)	0.029%								
15	<b>Depreciation Expense</b>	<b>(279)</b>	<b>0.020%</b>	<b>(200)</b>	<b>0.014%</b>	<b>(490)</b>	<b>0.035%</b>								
16															
17	Taxes Other Than Income - Other Taxes	(5)	0.020%	(4)	0.017%	(7)	0.029%								
18	Taxes Other Than Income - Real/Personal Prop	(91)	0.020%	(71)	0.016%	(149)	0.032%								
19	Taxes Other Than Income - Revenue Related	(1)	0.026%	(1)	0.016%	(2)	0.060%								
20	<b>Taxes Other Than Income Tax</b>	<b>(96)</b>	<b>0.020%</b>	<b>(76)</b>	<b>0.016%</b>	<b>(158)</b>	<b>0.033%</b>								
21															
22	<b>Amortization of Property Losses</b>	<b>1</b>	<b>0.019%</b>	<b>1</b>	<b>0.022%</b>	<b>1</b>	<b>0.017%</b>								
23															
24	<b>Gain or Loss on Sale of Plant</b>	<b>1</b>	<b>0.018%</b>	<b>2</b>	<b>0.036%</b>	<b>0</b>	<b>0.000%</b>								
25															
26	State Income Tax Expense	(32)	0.037%	(14)	0.016%	(94)	0.110%								
27	Federal Income Tax Expense	(191)	0.037%	(81)	0.016%	(561)	0.110%								
28	Amortization of ITC	1	0.020%	0	0.016%	1	0.032%								
29	<b>Income Taxes</b>	<b>(223)</b>	<b>0.037%</b>	<b>(94)</b>	<b>0.016%</b>	<b>(654)</b>	<b>0.110%</b>								
30															
31	<b>Total Operating Expenses</b>	<b>(739)</b>	<b>0.023%</b>	<b>(497)</b>	<b>0.016%</b>	<b>(1,505)</b>	<b>0.047%</b>								
32															
33	<b>Energy</b>														
34	Production O&M - Steam	(14)	0.031%	(5)	0.011%	(38)	0.081%								
35	Production O&M - Nuclear	(46)	0.031%	(16)	0.011%	(122)	0.081%								

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Schedule E-3b

**COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE**

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)
1	Production O&M - Other	(29)	0.031%	(10)	0.011%	(77)	0.081%
2	Transmission O&M	(1)	0.031%	(0)	0.011%	(4)	0.081%
3	Customer Account Expense	0	0.000%	0	0.000%	0	0.000%
4	General & Administrative Expense	(27)	0.031%	(9)	0.011%	(71)	0.081%
5	<b>Operating &amp; Maintenance Expense</b>	<b>(118)</b>	<b>0.030%</b>	<b>(42)</b>	<b>0.011%</b>	<b>(313)</b>	<b>0.080%</b>
6							
7	Depr Exp - Production	(21)	0.031%	(8)	0.011%	(57)	0.081%
8	Depr Exp - Transmission	(3)	0.031%	(1)	0.011%	(8)	0.081%
9	Depr Exp - Intangible	(9)	0.031%	(3)	0.011%	(24)	0.081%
10	Depr Exp - General	(5)	0.031%	(2)	0.011%	(13)	0.081%
11	<b>Depreciation Expense</b>	<b>(38)</b>	<b>0.031%</b>	<b>(14)</b>	<b>0.011%</b>	<b>(102)</b>	<b>0.081%</b>
12							
13	Taxes Other Than Income - Other Taxes	(4)	0.031%	(2)	0.011%	(12)	0.081%
14	Taxes Other Than Income - Real/Personal Prop	(10)	0.031%	(3)	0.011%	(26)	0.081%
15	Taxes Other Than Income - Revenue Related	(0)	0.037%	(0)	0.011%	(1)	0.126%
16	<b>Taxes Other Than Income Tax</b>	<b>(14)</b>	<b>0.031%</b>	<b>(5)</b>	<b>0.011%</b>	<b>(38)</b>	<b>0.082%</b>
17							
18	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.031%</b>	<b>0</b>	<b>0.011%</b>	<b>1</b>	<b>0.081%</b>
19							
20	State Income Tax Expense	(5)	0.061%	(1)	0.012%	(26)	0.288%
21	Federal Income Tax Expense	(32)	0.061%	(6)	0.012%	(154)	0.288%
22	Amortization of ITC	0	0.031%	0	0.011%	0	0.081%
23	<b>Income Taxes</b>	<b>(38)</b>	<b>0.061%</b>	<b>(7)</b>	<b>0.012%</b>	<b>(179)</b>	<b>0.289%</b>
24							
25	<b>Total Operating Expenses</b>	<b>(208)</b>	<b>0.033%</b>	<b>(68)</b>	<b>0.011%</b>	<b>(631)</b>	<b>0.101%</b>
26							
27	<b>Customer</b>						
28	Transmission O&M	0	0.000%	0	0.000%	(20)	36.842%
29	Distribution O&M	0	0.000%	(2)	0.006%	(5)	0.012%
30	Customer Account Expense	(17)	0.016%	(1)	0.001%	(2)	0.002%
31	Customer Service & Info Expense	(5)	0.019%	(0)	0.000%	(0)	0.000%
32	General & Administrative Expense	(6)	0.012%	(1)	0.003%	(9)	0.017%
33	<b>Operating &amp; Maintenance Expense</b>	<b>(28)</b>	<b>0.013%</b>	<b>(4)</b>	<b>0.002%</b>	<b>(35)</b>	<b>0.016%</b>
34							
35	Depr Exp - Transmission	0	0.000%	0	0.000%	(96)	36.842%

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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended: 12/31/2017

\_ Prior Year Ended: \_\_/\_\_/\_\_

\_ Historical Test Year Ended: \_\_/\_\_/\_\_

\_ Projected Subsequent Year Ended: \_\_/\_\_/\_\_

Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)
1	Depr Exp - Distribution	0	0.000%	(10)	0.011%	(20)	0.021%
2	Depr Exp - Intangible	(2)	0.012%	(0)	0.003%	(3)	0.014%
3	Depr Exp - General	(1)	0.012%	(0)	0.003%	(1)	0.014%
4	<b>Depreciation Expense</b>	<b>(3)</b>	<b>0.003%</b>	<b>(11)</b>	<b>0.009%</b>	<b>(120)</b>	<b>0.098%</b>
5							
6	Taxes Other Than Income - Other Taxes	(1)	0.012%	(0)	0.003%	(1)	0.014%
7	Taxes Other Than Income - Real/Personal Prop	(1)	0.002%	(2)	0.008%	(49)	0.162%
8	Taxes Other Than Income - Revenue Related	(0)	0.009%	(0)	0.006%	(1)	0.198%
9	<b>Taxes Other Than Income Tax</b>	<b>(2)</b>	<b>0.004%</b>	<b>(3)</b>	<b>0.007%</b>	<b>(51)</b>	<b>0.131%</b>
10							
11	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.003%</b>	<b>0</b>	<b>0.007%</b>	<b>1</b>	<b>0.148%</b>
12							
13	State Income Tax Expense	(0)	0.004%	(0)	0.007%	(32)	0.504%
14	Federal Income Tax Expense	(2)	0.004%	(3)	0.007%	(192)	0.504%
15	Amortization of ITC	0	0.002%	0	0.008%	0	0.162%
16	<b>Income Taxes</b>	<b>(2)</b>	<b>0.004%</b>	<b>(3)</b>	<b>0.007%</b>	<b>(223)</b>	<b>0.506%</b>
17							
18	<b>Total Operating Expenses</b>	<b>(35)</b>	<b>0.008%</b>	<b>(21)</b>	<b>0.005%</b>	<b>(428)</b>	<b>0.101%</b>
19							
20	<b>Lighting</b>						
21	Distribution O&M	(7)	0.044%	0	0.000%	0	0.000%
22	General & Administrative Expense	(2)	0.044%	0	0.000%	0	0.000%
23	<b>Operating &amp; Maintenance Expense</b>	<b>(9)</b>	<b>0.044%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
24							
25	Depr Exp - Distribution	(9)	0.039%	0	0.000%	0	0.000%
26	Depr Exp - Intangible	(1)	0.044%	0	0.000%	0	0.000%
27	Depr Exp - General	(0)	0.044%	0	0.000%	0	0.000%
28	<b>Depreciation Expense</b>	<b>(10)</b>	<b>0.039%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
29							
30	Taxes Other Than Income - Other Taxes	(0)	0.044%	0	0.000%	0	0.000%
31	Taxes Other Than Income - Real/Personal Prop	(3)	0.040%	0	0.000%	0	0.000%
32	Taxes Other Than Income - Revenue Related	(0)	0.046%	0	0.000%	0	0.000%
33	<b>Taxes Other Than Income Tax</b>	<b>(3)</b>	<b>0.040%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
34							
35	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.040%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>

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Schedule E-3b

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:  
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 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
 Witness: Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Line No.	Methodology: 12CP and 1/13th Rate Base Component	SL-2		SST-DST		SST-TST	
		Amount	Percent	Amount	Percent	Amount	Percent
1							
2	State Income Tax Expense	(1)	0.056%	0	0.000%	0	0.000%
3	Federal Income Tax Expense	(5)	0.056%	0	0.000%	0	0.000%
4	Amortization of ITC	0	0.040%	0	0.000%	0	0.000%
5	<b>Income Taxes</b>	(6)	0.056%	0	0.000%	0	0.000%
6							
7	<b>Total Operating Expenses</b>	(27)	0.044%	0	0.000%	0	0.000%
8							
9							
10	Note: Totals may not add due to rounding.						
11							
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