

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20250011-EI
FILED: July 14, 2025

**THE FLORIDA INDUSTRIAL POWER USERS GROUP'S NOTICE OF SERVICE OF
ERRATA TO THE TESTIMONY AND EXHIBITS OF WITNESS JONATHAN LY**

Pursuant to Section 350.061 1, Florida Statutes, the Florida Industrial Power User's Group, hereby gives notice of service of the attached Errata Sheets (highlighted and clean versions attached) to the Exhibits of Jonathan Ly, filed on July 14, 2025.

Respectfully submitted,

/s/ Jon C. Moyle

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CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 14th day of July 2025 to the following:

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/s/ Jon C. Moyle, Jr.

Jon C. Moyle, Jr.

Highlighted Version
The highlighted cells indicate the revised numbers.

Docket No. 20250011-EI
FIPUG's Cost of Service Study
ERRATA Exhibit JL-3, Page 1 of 2

FLORIDA POWER & LIGHT COMPANY
FIPUG's Revised Class Cost-of-Service Study

Line	Description	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	RATE BASE -										
2	Electric Plant In Service	86,274,360	1,002,266	45,224	378,136	6,001,177	15,561	16,427,227	5,282,938	1,754,693	271,515
3	Accum Depreciation & Amortization	(17,683,082)	(198,830)	(9,038)	(73,036)	(1,259,337)	(3,667)	(3,266,891)	(1,047,343)	(346,882)	(52,186)
4	Net Plant in Service	68,591,278	803,436	36,186	305,099	4,741,840	11,894	13,160,336	4,235,596	1,407,811	219,329
5	Plant Held For Future Use	1,475,168	19,046	834	9,343	103,584	226	301,258	97,715	33,343	6,711
6	Construction Work in Progress	2,012,666	23,648	1,059	9,192	139,569	371	382,266	123,882	41,311	6,547
7	Net Nuclear Fuel	745,109	14,205	574	8,163	49,138	184	170,272	62,731	22,819	5,240
8	Total Utility Plant	72,824,221	860,336	38,653	331,798	5,034,132	12,675	14,014,132	4,519,923	1,505,285	237,828
9	Working Capital - Assets	5,812,779	70,985	3,079	31,479	415,436	1,522	1,053,422	350,746	120,297	21,400
10	Working Capital - Liabilities	(3,507,274)	(42,860)	(1,865)	(18,939)	(249,898)	(869)	(641,285)	(212,725)	(72,709)	(12,924)
11	Working Capital - Net	2,305,505	28,125	1,214	12,539	165,538	652	412,137	138,022	47,588	8,476
12	Total Rate Base	75,129,726	888,460	39,867	344,337	5,199,669	13,328	14,426,269	4,657,945	1,552,873	246,304
13	REVENUES -										
14	Sales of Electricity	9,617,453	109,438	5,099	47,573	727,590	2,403	1,727,248	547,015	177,040	32,238
15	Other Operating Revenues	267,316	2,109	91	838	18,560	33	35,932	11,134	3,804	924
16	Total Operating Revenues	9,884,769	111,546	5,190	48,411	746,150	2,435	1,763,181	558,149	180,845	33,162
17	EXPENSES -										
18	Operating & Maintenance Expense	(1,322,364)	(16,207)	(698)	(7,348)	(94,788)	(358)	(236,604)	(79,242)	(27,331)	(4,956)
19	Depreciation Expense	(3,081,922)	(35,570)	(1,606)	(14,254)	(215,673)	(593)	(584,675)	(185,936)	(61,926)	(10,152)
20	Taxes Other Than Income Tax	(903,354)	(10,579)	(476)	(4,037)	(62,563)	(160)	(172,748)	(55,650)	(18,515)	(2,896)
21	Amortization of Property Losses	(15,639)	(191)	(10)	(32)	(834)	7	(4,477)	(1,304)	(389)	(39)
22	Gain or Loss on Sale of Plant	420	5	0		29	0	85	29	9	
23	Total Operating Expenses	(5,322,859)	(62,542)	(2,789)	(25,672)	(373,828)	(1,105)	(998,419)	(322,103)	(108,152)	(18,043)
24	Net Operating Income Before Taxes	4,561,910	49,004	2,401	22,739	372,322	1,331	764,762	236,046	72,693	15,119
25	Income Taxes	18,213	291	11	158	979	(1)	4,574	1,543	569	117
26	NOI Before Curtailment Adjustment	4,580,123	49,295	2,412	22,896	373,301	1,330	769,336	237,589	73,262	15,236
27	Curtailment Credit Revenue	469							329	141	
28	Reassign Curtailment Credit Revenue	(469)	(6)	(0)	(3)	(33)	(0)	(96)	(31)	(11)	(2)
29	Net Curtailment Credit Revenue	(0)	(6)	(0)	(3)	(33)	(0)	(96)	298	130	(2)
30	Net Curtailment NOI Adjustment	(0)	(5)	(0)	(2)	(25)	(0)	(72)	222	97	(2)
31	Net Operating Income (NOI)	4,580,123	49,290	2,412	22,894	373,276	1,330	769,264	237,811	73,359	15,234
32	Rate of Return (ROR)	6.10%	5.55%	6.05%	6.65%	7.18%	9.98%	5.33%	5.11%	4.72%	6.19%
33	Parity at Present Rates	1.000	0.910	0.993	1.091	1.178	1.637	0.875	0.837	0.775	1.015

Highlighted Version
The highlighted cells indicate the revised numbers.

Docket No. 20250011-EI
FIPUG's Cost of Service Study
ERRATA Exhibit JL-3, Page 2 of 2

FLORIDA POWER & LIGHT COMPANY
FIPUG's Revised Class Cost-of-Service Study

Line	Description	MET	OS-2	RS(T)-1	SL/OL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	RATE BASE -									
2	Electric Plant In Service	35,536	24,848	53,319,653	1,650,713	11,267	13,521	3,352	827	35,906
3	Accum Depreciation & Amortization	(7,346)	(4,771)	(11,186,246)	(214,528)	(2,504)	(2,533)	(847)	(204)	(6,893)
4	Net Plant in Service	28,190	20,077	42,133,406	1,436,185	8,763	10,989	2,505	623	29,013
5	Plant Held For Future Use	634	118	900,326	843	86	217	37	3	842
6	Construction Work in Progress	801	529	1,245,918	36,047	268	325	83	15	833
7	Net Nuclear Fuel	385	82	407,592	2,696	217	180	37	0	593
8	Total Utility Plant	30,011	20,806	44,687,243	1,475,771	9,334	11,711	2,662	641	31,281
9	Working Capital - Assets	2,337	1,185	3,664,689	71,060	1,031	1,064	397	42	2,609
10	Working Capital - Liabilities	(1,414)	(724)	(2,202,502)	(45,441)	(600)	(636)	(224)	(25)	(1,631)
11	Working Capital - Net	923	461	1,462,187	25,619	431	427	173	16	978
12	Total Rate Base	30,934	21,267	46,149,430	1,501,390	9,765	12,138	2,834	658	32,259
13	REVENUES -									
14	Sales of Electricity	4,369	2,029	6,035,210	188,819	1,555	1,852	564	181	7,230
15	Other Operating Revenues	68	36	190,701	2,923	22	43	7	1	89
16	Total Operating Revenues	4,436	2,066	6,225,911	191,742	1,577	1,895	571	182	7,319
17	EXPENSES -									
18	Operating & Maintenance Expense	(520)	(242)	(838,330)	(14,550)	(244)	(247)	(97)	(8)	(594)
19	Depreciation Expense	(1,286)	(814)	(1,915,323)	(51,766)	(389)	(478)	(128)	(31)	(1,320)
20	Taxes Other Than Income Tax	(371)	(262)	(555,777)	(18,633)	(117)	(146)	(34)	(8)	(382)
21	Amortization of Property Losses	(8)	(9)	(7,608)	(742)	3	(0)	3	(0)	(8)
22	Gain or Loss on Sale of Plant	0	0	260	2	0	0	0	0	0
23	Total Operating Expenses	(2,185)	(1,327)	(3,316,779)	(85,690)	(748)	(870)	(256)	(48)	(2,304)
24	Net Operating Income Before Taxes	2,252	739	2,909,132	106,051	830	1,025	315	134	5,015
25	Income Taxes	6	(1)	10,400	(428)	(2)	1	(1)	(1)	(3)
26	NOI Before Curtailment Adjustment	2,258	738	2,919,533	105,623	827	1,026	315	133	5,012
27	Curtailment Credit Revenue									
28	Reassign Curtailment Credit Revenue	(0)	(0)	(286)		(0)	(0)	(0)	(0)	(0)
29	Net Curtailment Credit Revenue	(0)	(0)	(286)		(0)	(0)	(0)	(0)	(0)
30	Net Curtailment NOI Adjustment	(0)	(0)	(213)		(0)	(0)	(0)	(0)	(0)
31	Net Operating Income (NOI)	2,258	738	2,919,320	105,623	827	1,026	315	133	5,012
32	Rate of Return (ROR)	7.30%	3.47%	6.33%	7.04%	8.47%	8.45%	11.10%	20.29%	15.54%
33	Parity at Present Rates	1.197	0.569	1.038	1.154	1.390	1.386	1.821	3.328	2.548

FLORIDA POWER & LIGHT COMPANY
FIPUG's Revised Class Cost-of-Service Study

Line	Description	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GLSD(T)-1	GLSD(T)-2	GLSD(T)-3
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	RATE BASE -										
2	Electric Plant In Service	86,274,360	1,002,266	45,224	378,136	6,001,177	15,561	16,427,227	5,282,938	1,754,693	271,515
3	Accum Depreciation & Amortization	(17,683,082)	(198,830)	(9,038)	(73,036)	(1,259,337)	(3,667)	(3,266,891)	(1,047,343)	(346,882)	(52,186)
4	Net Plant in Service	68,591,278	803,436	36,186	305,099	4,741,840	11,894	13,160,336	4,235,596	1,407,811	219,329
5	Plant Held For Future Use	1,475,168	19,046	834	9,343	103,584	226	301,258	97,715	33,343	6,711
6	Construction Work in Progress	2,012,666	23,648	1,059	9,192	139,569	371	382,266	123,882	41,311	6,547
7	Net Nuclear Fuel	745,109	14,205	574	8,163	49,138	184	170,272	62,731	22,819	5,240
8	Total Utility Plant	72,824,221	860,336	38,653	331,798	5,034,132	12,675	14,014,132	4,519,923	1,505,285	237,828
9	Working Capital - Assets	5,812,779	70,985	3,079	31,479	415,436	1,522	1,053,422	350,746	120,297	21,400
10	Working Capital - Liabilities	(3,507,274)	(42,860)	(1,865)	(18,939)	(249,898)	(869)	(641,285)	(212,725)	(72,709)	(12,924)
11	Working Capital - Net	2,305,505	28,125	1,214	12,539	165,538	652	412,137	138,022	47,588	8,476
12	Total Rate Base	75,129,726	888,460	39,867	344,337	5,199,669	13,328	14,426,269	4,657,945	1,552,873	246,304
13	REVENUES -										
14	Sales of Electricity	9,617,453	109,438	5,099	47,573	727,590	2,403	1,727,248	547,015	177,040	32,238
15	Other Operating Revenues	267,316	2,109	91	838	18,560	33	35,932	11,134	3,804	924
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17	EXPENSES -										
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19	Depreciation Expense	(3,081,922)	(35,570)	(1,606)	(14,254)	(215,673)	(593)	(584,675)	(185,936)	(61,926)	(10,152)
20	Taxes Other Than Income Tax	(903,354)	(10,579)	(476)	(4,037)	(62,563)	(160)	(172,748)	(55,650)	(18,515)	(2,896)
21	Amortization of Property Losses	(15,639)	(191)	(10)	(32)	(834)	7	(4,477)	(1,304)	(389)	(39)
22	Gain or Loss on Sale of Plant	420	5	0		29	0	85	29	9	
23	Total Operating Expenses	(5,322,859)	(62,542)	(2,789)	(25,672)	(373,828)	(1,105)	(998,419)	(322,103)	(108,152)	(18,043)
24	Net Operating Income Before Taxes	4,561,910	49,004	2,401	22,739	372,322	1,331	764,762	236,046	72,693	15,119
25	Income Taxes	18,213	291	11	158	979	(1)	4,574	1,543	569	117
26	NOI Before Curtailment Adjustment	4,580,123	49,295	2,412	22,896	373,301	1,330	769,336	237,589	73,262	15,236
27	Curtailment Credit Revenue	469							329	141	
28	Reassign Curtailment Credit Revenue	(469)	(6)	(0)	(3)	(33)	(0)	(96)	(31)	(11)	(2)
29	Net Curtailment Credit Revenue	(0)	(6)	(0)	(3)	(33)	(0)	(96)	298	130	(2)
30	Net Curtailment NOI Adjustment	(0)	(5)	(0)	(2)	(25)	(0)	(72)	222	97	(2)
31	Net Operating Income (NOI)	4,580,123	49,290	2,412	22,894	373,276	1,330	769,264	237,811	73,359	15,234
32	Rate of Return (ROR)	6.10%	5.55%	6.05%	6.65%	7.18%	9.98%	5.33%	5.11%	4.72%	6.19%
33	Parity at Present Rates	1.000	0.910	0.993	1.091	1.178	1.637	0.875	0.837	0.775	1.015

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2	Electric Plant In Service	35,536	24,848	53,319,653	1,650,713	11,267	13,521	3,352	827	35,906
3	Accum Depreciation & Amortization	(7,346)	(4,771)	(11,186,246)	(214,528)	(2,504)	(2,533)	(847)	(204)	(6,893)
4	Net Plant in Service	28,190	20,077	42,133,406	1,436,185	8,763	10,989	2,505	623	29,013
5	Plant Held For Future Use	634	118	900,326	843	86	217	37	3	842
6	Construction Work in Progress	801	529	1,245,918	36,047	268	325	83	15	833
7	Net Nuclear Fuel	385	82	407,592	2,696	217	180	37	0	593
8	Total Utility Plant	30,011	20,806	44,687,243	1,475,771	9,334	11,711	2,662	641	31,281
9	Working Capital - Assets	2,337	1,185	3,664,689	71,060	1,031	1,064	397	42	2,609
10	Working Capital - Liabilities	(1,414)	(724)	(2,202,502)	(45,441)	(600)	(636)	(224)	(25)	(1,631)
11	Working Capital - Net	923	461	1,462,187	25,619	431	427	173	16	978
12	Total Rate Base	30,934	21,267	46,149,430	1,501,390	9,765	12,138	2,834	658	32,259
13	REVENUES -									
14	Sales of Electricity	4,369	2,029	6,035,210	188,819	1,555	1,852	564	181	7,230
15	Other Operating Revenues	68	36	190,701	2,923	22	43	7	1	89
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17	EXPENSES -									
18	Operating & Maintenance Expense	(520)	(242)	(838,330)	(14,550)	(244)	(247)	(97)	(8)	(594)
19	Depreciation Expense	(1,286)	(814)	(1,915,323)	(51,766)	(389)	(478)	(128)	(31)	(1,320)
20	Taxes Other Than Income Tax	(371)	(262)	(555,777)	(18,633)	(117)	(146)	(34)	(8)	(382)
21	Amortization of Property Losses	(8)	(9)	(7,608)	(742)	3	(0)	3	(0)	(8)
22	Gain or Loss on Sale of Plant	0	0	260	2	0	0	0	0	
23	Total Operating Expenses	(2,185)	(1,327)	(3,316,779)	(85,690)	(748)	(870)	(256)	(48)	(2,304)
24	Net Operating Income Before Taxes	2,252	739	2,909,132	106,051	830	1,025	315	134	5,015
25	Income Taxes	6	(1)	10,400	(428)	(2)	1	(1)	(1)	(3)
26	NOI Before Curtailment Adjustment	2,258	738	2,919,533	105,623	827	1,026	315	133	5,012
27	Curtailment Credit Revenue									
28	Reassign Curtailment Credit Revenue	(0)	(0)	(286)		(0)	(0)	(0)	(0)	(0)
29	Net Curtailment Credit Revenue	(0)	(0)	(286)		(0)	(0)	(0)	(0)	(0)
30	Net Curtailment NOI Adjustment	(0)	(0)	(213)		(0)	(0)	(0)	(0)	(0)
31	Net Operating Income (NOI)	2,258	738	2,919,320	105,623	827	1,026	315	133	5,012
32	Rate of Return (ROR)	7.30%	3.47%	6.33%	7.04%	8.47%	8.45%	11.10%	20.29%	15.54%
33	Parity at Present Rates	1.197	0.569	1.038	1.154	1.390	1.386	1.821	3.328	2.548