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March 12, 2021

**VIA ELECTRONIC FILING**
Adam Teitzman, Commission Clerk
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI
Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are the Direct Testimony and Exhibits of FPL witness Jeffrey T. Kopp. Mr. Kopp's Exhibit JTK-1 is the "Florida Power & Light Company 2021 Dismantlement Study" (the "2021 FPL Dismantlement Study"). The 2021 FPL Dismantlement Study is submitted both as evidentiary support in Docket 20210015-EI and in compliance with the filing requirements of Rule 25-6.04364(3), F.A.C.

Please let me know if you should have any questions regarding this submission.

(Document 21 of 69)

Sincerely,

R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company

RWL:ec

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**FLORIDA POWER & LIGHT COMPANY**

**DIRECT TESTIMONY OF JEFFREY T. KOPP**

**DOCKET NO. 20210015-EI**

**MARCH 12, 2021**

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## I. INTRODUCTION AND SUMMARY

**Q. Please state your name and business address.**

A. My name is Jeffrey (Jeff) T. Kopp, and my business address is 9400 Ward Parkway, Kansas City, Missouri 64114.

**Q. By whom are you employed and what is your position?**

A. I am employed by 1898 & Co., which is the consulting group within Burns & McDonnell Engineering Company, Inc. ("BMcD"), as the managing director of the Utility Consulting Department.

**Q. Please describe your duties and responsibilities in that position.**

A. I am a professional engineer with more than 19 years of experience consulting to electric utilities. I have been involved in numerous dismantlement studies and served as project manager on the majority of them. I have helped prepare dismantlement studies on all types of power plants utilizing various technologies and fuels.

As the Managing Director of the Utility Consulting Department of 1898 & Co., I oversee a group of more than 110 engineers and consultants who provide consulting services to clients primarily in the electric power generation and electric power transmission industries but also to other industrial and commercial clients. The services provided by this group include dismantlement cost studies, independent engineering assessments of existing power generation assets, economic evaluations of capital expenditures, new power generation

development and evaluation, electric and water rate analysis, electric transmission planning, generation resource planning, renewable power development, and other related engineering and economic assessments.

**Q. Please describe your educational background and professional experience.**

A. I have a Bachelor's Degree in Civil Engineering from the University of Missouri – Rolla (now the Missouri University of Science and Technology) and a Masters of Business Administration from the University of Kansas. In my role as a group manager, project manager, and project engineer, I have worked on and have overseen consulting activities for coal, natural gas, wind, solar, hydroelectric, and biomass power generation facilities.

**Q. Are you sponsoring or co-sponsoring any exhibits in this case?**

A. Yes. I am sponsoring the following exhibits:

- JTK-2 Resume of Jeffrey T. Kopp

I am co-sponsoring the following exhibits:

- JTK-1 2021 Dismantlement Study
- TCC-9 Rates for FPL and Gulf as Separate Ratemaking Entities, filed with the direct testimony of Florida Power & Light Company ("FPL" or the "Company") witness Cohen where it incorporates my exhibit JTK-1.

**Q. Was the dismantlement study attached to your testimony as Exhibit JTK-1 prepared by you or under your supervision?**

A. Yes.

**Q. Are you sponsoring or co-sponsoring any consolidated Minimum Filing Requirements ("MFRs") in this case?**

A. No.

**Q. Are you sponsoring or co-sponsoring any schedules in "Supplement 1 – FPL Standalone Information in MFR Format" and "Supplement 2 – Gulf Standalone Information in MFR Format"?**

A. No.

**Q. How will you refer to FPL and Gulf when discussing them in testimony?**

A. Operations and time periods after January 1, 2022 are referred to as FPL because Gulf Power Company ("Gulf") will be consolidated into FPL. Therefore, unless otherwise noted, my testimony and references to FPL address the consolidated Company.

**Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to describe and support FPL's "Dismantlement Cost Estimate Study" ("Dismantlement Study") for its electric generating units, as prepared by 1898 & Co. The Dismantlement Study report is attached to my testimony as Exhibit JTK-1. The Dismantlement Study is an update of a prior study that I prepared for FPL to support their filings in Docket Nos. 160021-EI and 160062-EI.

**Q. Please summarize your testimony.**

A. My testimony presents and explains the Dismantlement Study prepared by 1898 & Co. under my direction on behalf of FPL, for the FPL- and Gulf-owned power generating facilities. I outline my and my company's qualifications to prepare

dismantlement costs, the facilities evaluated in the study, and the level of dismantlement and site restoration that is the basis of the estimates. I describe the methodology employed to develop the direct costs for dismantlement activities, as well as costs for contingency and indirect costs calculated on top of the direct costs. Lastly, I conclude that these estimated costs are reasonable and appropriate for use in the development of dismantlement accruals for FPL's electric generating plants.

## II. FPL'S DISMANTLEMENT STUDY

**Q. What qualifies 1898 & Co., as a part of BMcD, to prepare accurate estimates of dismantlement costs?**

A. Over the years, 1898 & Co. and BMcD have worked closely with demolition contractors in developing decommissioning cost estimates to more accurately estimate the costs for activities that the demolition contractors will perform. 1898 & Co. and BMcD have prepared numerous decommissioning studies for various clients considering different technologies in several different states and have provided services to clients on decommissioning project execution that have included review and evaluation of bids from demolition contractors. 1898 & Co. and BMcD have utilized this experience preparing decommissioning estimates as well as reviewing demolition contractor bids.

At the time FPL decides to decommission the plants, means and methods will not be dictated to the contractor by 1898 & Co. It will be the contractor's responsibility to determine means and methods that result in safely decommissioning and dismantling the plants at the lowest reasonable cost. However, based on 1898 & Co.'s experience with decommissioning projects and discussions with demolition contractors, the costs estimated by 1898 & Co. are reflective of what contractors would bid, through a competitive bidding process, given the option to select safe and efficient means and methods.

As indicated above, 1898 & Co. and BMcD have vast experience in preparation of decommissioning studies, overseeing demolition projects, and executing construction projects. In order to execute over $2 billion of construction projects on an annual basis, BMcD has to win this work through competitive bidding processes, which requires us to be able to accurately prepare cost estimates. If we routinely estimated costs too high, we would not be successful in winning projects. If we routinely estimated costs too low, we would not be able to execute projects profitably and would no longer be active in this market.

Our long history, large market presence, and top industry rankings demonstrate our ability to effectively and accurately estimate costs. In addition, we have reviewed competitive bids from demolition contractors for power plant demolition projects, and we have worked with demolition contractors over the

years to refine our estimating process for decommissioning studies to align our costs with theirs.

**Q. Please describe the Dismantlement Study prepared for FPL.**

A. 1898 & Co. was retained to provide a recommendation regarding the total cost, in 2020 dollars, of dismantlement of each FPL- and Gulf-owned generation unit at the end of its useful life, the total cost of dismantlement of the common facilities at these generating plants and the cost to perform environmental remediation activities. The total dismantlement cost, as determined by 1898 & Co. and reflected in the Dismantlement Study, is net of salvage value for scrap materials at each plant. BMcD previously prepared a similar study for FPL in support of FPL's 2016 rate case. This Dismantlement Study serves to update the costs presented in the 2016 study for changes to market conditions, physical changes that have occurred at the Plants, updates to assumptions, and new facilities that have been constructed or acquired since 2016.

**Q. What plants did 1898 & Co. evaluate in the Dismantlement Study?**

A. For purposes of the Dismantlement Study, we evaluated the following FPL- and Gulf-owned electric generating plants.

| FPL Plants | | |
|---|---|---|
| Cape Canaveral | Manatee Energy Storage | Scherer |
| Dania Beach | Martin | St. Johns River |
| Fort Myers | Okeechobee | Turkey Point |
| Indiantown | Port Everglades | West County |
| Lauderdale | Riviera Beach | |
| Manatee | Sanford | |
| Babcock Preserve Solar | Cape Canaveral (Space Coast) | Echo River Solar |
| Babcock Ranch Solar | Cattle Ranch Solar | Hammock Solar Hibiscus |
| Barefoot Bay Solar | Citrus Solar | Horizon |
| Blue Cypress Solar | Coral Farm Solar | Indian River Solar |
| Blue Heron Solar (First Citrus) | DeSoto Solar Energy Center | Interstate Solar |
| Loggerhead Solar | Manatee Solar | Miami Dade |
| Northern Preserve Solar | Okeechobee Solar | Pioneer Trail |
| Southfork | Sunshine Gateway | Sweetbay |
| Twin Lakes Solar | Wildflower | |

| FPL Proposed Solar Sites | | |
|---|---|---|
| Egret Solar | Lakeside Solar | Magnolia Springs Solar |
| Nassau Solar | Trailside Solar | Union Springs Solar |
| FPL Solar Proxy | | |

| Gulf Plants | | |
|---|---|---|
| Crist | Daniel | Pea Ridge/Pace Co-Gen |
| Perdido Landfill Gas to Energy Facility | Scherer | Scholz |
| Smith | Blue Indigo Solar | Gulf Solar Proxy |

**Q. What are the FPL and Gulf Solar Proxy facilities and why are they included in the study?**

A. The FPL & Gulf Proxy Solar facilities represent solar facilities proposed for years beyond 2020, for which FPL and Gulf did not have site-specific information at the time the dismantlement study was being prepared. Therefore, 1898 & Co. estimated dismantlement costs for a generic solar project with a capacity of 74.5 MW. The estimate is based on 1898 & Co. experience and

includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site. Staff from FPL reviewed the resulting generic solar assumptions and agreed that they are reasonable estimates to use as the basis for estimating dismantlement costs for the solar facilities that did not have site specific data at the time the study was prepared. These costs can be applied on a dollar per megawatt basis to future solar projects that are built subsequent to the completion of the study for calculation of dismantlement accruals. Site-specific estimates will then be developed when the study is updated to support future dismantlement accruals.

**Q. Were any operational FPL or Gulf generating facilities excluded from the Dismantlement Study?**

A. All FPL and Gulf facilities that were in operation at the time of the Dismantlement Study were included.

**Q. Please describe your involvement in the preparation of the Dismantlement Study?**

A. I served as the 1898 & Co. project manager on the Dismantlement Study. All individuals and parties involved in the preparation of the dismantlement cost estimates in the Dismantlement Study worked under my direction. I was responsible for the overall project, including the development of the dismantlement assumptions, dismantlement estimating methodology, preparation and review of the estimates, and preparation and review of the report.

**Q. What was your involvement in the preparation of the prior dismantlement study prepared for FPL?**

A. I also served as the project manager on the prior study and testified to the reasonableness of those costs to support their filings in Docket Nos. 160021-EI and 160062-EI.

**Q. What approach was used to develop the dismantlement estimates in the Dismantlement Study?**

A. The estimates of direct dismantlement costs were prepared with the intent of most accurately representing what 1898 & Co. anticipates contractors would bid to dismantle the equipment, address environmental issues, and restore the site through a competitive bidding process, based on performing known dismantlement tasks under ideal conditions. In addition to these known tasks under ideal conditions, indirect costs were added to cover costs incurred by FPL in executing the projects, and contingency costs were added to account for unknown, but reasonably expected to be incurred, costs.

As outlined in the Dismantlement Study, we prepared these cost estimates by estimating quantities for equipment based on a visual inspection of the facilities, review of engineering drawings, 1898 & Co.'s in-house database of plant equipment quantities, and 1898 & Co.'s professional judgment. This resulted in an estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market pricing was used for labor rates, equipment costs, scrap, and disposal costs specific to the area in which the work

is to be performed. These rates were applied to the quantities for the plants to determine the total cost of dismantlement for each site.

**Q. What level of dismantlement and demolition did 1898 & Co. assume was performed at each of the sites?**

A. The basis of the 1898 & Co. cost estimates was that all sites will be restored to an industrial condition, suitable for reuse for development of an industrial facility.

**Q. What does restoring the sites for industrial use require?**

A. The sites will have all above-grade buildings and equipment removed; will have foundations removed to two feet below grade; will be rough graded; and will be seeded. Sites also will have small diameter underground pipes capped and abandoned in place. The sites can remain in this condition in perpetuity, until the sites are specifically redeveloped for industrial use.

**Q. Were all of the costs presented in the Dismantlement Study prepared by 1898 & Co.?**

A. No. Selected cost items were provided to 1898 & Co. by FPL and Gulf. This includes costs for site inventory balances, asbestos removal, environmental costs, as well as costs for facilities that are currently in the process of being demolished.

## III. DESCRIPTION OF DISMANTLEMENT COSTS

**Q. Please generally explain the type of costs developed by 1898 & Co. that are reflected in the Dismantlement Study.**

A. The cost estimates reflected in the Dismantlement Study are inclusive of direct costs associated with dismantling the plant equipment and facilities and restoring the sites to an industrial-ready condition. The direct costs include environmental remediation costs for asbestos removal and other hazardous material handling and disposal, as well as costs for removing and disposing of contaminated soil around transformers. The Dismantlement Study also includes estimates of indirect costs to be incurred by FPL during dismantlement and contingency costs.

**Q. How were the direct costs developed for purposes of the Dismantlement Study?**

A. As part of the Dismantlement Study, site-specific cost estimates were developed using a "bottom-up" cost estimating approach, where cost estimates are developed from scratch through the development of site-specific quantity estimates and the application of unit pricing rates to the quantity estimates.

As outlined in the Dismantlement Study, 1898 & Co. prepared these cost estimates by estimating quantities for existing equipment based on visual inspections, review of engineering drawings, review of 1898 & Co.'s in-house database of plant equipment quantities, and applying1898 & Co.'s professional

judgment. This resulted in an estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market pricing for labor rates and equipment were used to develop unit pricing rates for each task. These unit pricing rates were applied to the quantities for the plants to determine the total direct cost of dismantlement for each site. Additionally, unit pricing for scrap values was applied to the scrap quantities to determine anticipated salvage values, which were subtracted from the gross direct costs to arrive at a net project cost in 2020 dollars.

**Q. How were scrap values determined?**

A. Scrap metal prices used in the development of the scrap credit were based on a review of pricing trends for various types of materials published by American Metal Market, which is an industry-standard publication and information subscription service[1] that reports the prices paid for scrap metals in transactions worldwide.

American Metal Market is the leading independent supplier of market intelligence and pricing to the North American metals industries and publisher of widely used reference prices for scrap. American Metal Market also has extensive experience in reporting scrap prices in a wide range of grades and locations. American Metal Market has been reporting on the U.S. scrap market for more than 100 years, providing benchmark prices to users in the scrap metal industry.

[1] See http://www.amm.com

**Q. What is included in the project indirect costs included in the Dismantlement Study?**

A. This category includes costs expected to be incurred by FPL during the dismantlement process in addition to the direct costs paid to a demolition contractor. This includes the costs for FPL staff oversight during demolition activities, as well as FPL overheads, and general and administrative costs. Project scope intended to be covered by this category includes obtaining permits; construction services such as water and electricity; security facilities; environmental monitoring; and the costs of construction management, which include scheduling, monitoring and supervising the contractors who will be doing the actual demolition work. It is also intended to cover such additional expenses as the relocation/modification of switch yard facilities where that is necessary.

**Q. How were the indirect costs determined?**

A. Indirect costs were determined as a percentage of the direct costs, a typical and accepted approach when preparing these types of cost estimates. The percentage of direct costs that was applied to determine the indirect costs was developed by 1898 & Co. based on experience with past dismantlement estimates.

**Q. What is included in the contingency costs?**

A. A contingency cost includes unspecified but reasonably expected additional costs to be incurred during the execution of dismantlement activities. For any project, there is always some uncertainty associated with work conditions, the

scope of work, and how the work will be performed. There is also some uncertainty associated with estimating the quantities for dismantlement of facilities. These uncertainties result from the age of the plants, limits on drawing availability, and the absence of detailed data for environmental remediation (such as identification of asbestos, lead-based paint, soil testing around transformers, etc.), prior to preparation of these types of studies. Contingency costs account for these unspecified but expected costs and are in addition to the direct costs associated with the base dismantlement known scope items.

**Q. Are contingency costs standard industry practice?**

A. Yes. The application of contingency is standard industry practice. Even on a project where firm pricing has been agreed upon with a successful bidder, it is typical that a client carry some level of contingency to cover potential change orders. It is even more important to carry contingency on planning-level cost estimates such as those presented in the Dismantlement Study. Inclusion of these costs is consistent with Florida Administrative Code Rule 25-6.04364, Electric Utilities Dismantlement Studies, which includes a provision for contingency costs.

**Q. Were any of the costs presented in the Dismantlement Study not developed by 1898 & Co.?**

A. Yes. FPL and Gulf are in the process of demolition activities and planning for near-term removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf provided 1898 & Co.

with cost estimates internally developed for these activities. For the plants where these activities were occurring or planned in the near term, the cost estimates provided by FPL and Gulf were combined with the cost estimates prepared by 1898 & Co. for the remaining portions of those plants to produce a comprehensive cost estimate for those plants.

**Q. Did 1898 & Co. include any other costs in the Dismantlement Study?**

A. Yes. In addition to the physical dismantlement and dismantlement scope itself, we also included the expense provided by FPL for remaining inventory balances at the time of retirement. An appropriate credit for potential reuse or resale of remaining inventory was also included.

**Q. Did 1898 & Co. apply any cost escalation factor to these estimates?**

A. No, we did not. All of the estimates are in year 2020 dollars.

**Q. What is your opinion of the reasonableness of the dismantlement cost estimates that 1898 & Co. has prepared for FPL?**

A. These estimates were carefully prepared using standard and accepted estimating techniques and the best information available, and they are consistent with our industry experience. Where assumptions were required, I believe they are reasonable and that the estimates that were prepared are reasonably accurate. Further, the inclusion of remaining inventory balance expenses is also reasonable. Maintaining an adequate inventory for the operation and maintenance of the generating units up to their end of life is a prudent and standard operating practice.

## IV. CONCLUSION

**Q. Are the estimated costs reflected in the Dismantlement Study reasonably reflective of the actual costs necessary to dismantle FPL's plants and expense remaining inventory?**

A. Yes, they are.

**Q. Are these estimated costs appropriate for use in the development of dismantlement accruals for FPL's electric generating plants?**

A. Yes.

**Q. Does this conclude your direct testimony?**

A. Yes.

# Florida Power & Light Company

## 2021 Dismantlement Study

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# Section 1
*Executive Summary*

**Section 1** - *Executive Summary*

**FLORIDA POWER & LIGHT COMPANY**
**2021 DISMANTLEMENT STUDY**
**EXECUTIVE SUMMARY**

Florida Power & Light Company ("FPL") engaged 1898 & Co., a division of Burns & McDonnell ("1898 & Co") to perform a site-specific generating plant dismantlement cost study for both FPL and Gulf Power ("Gulf") generating units. 1898 & Co's study included all of FPL's and Gulf's existing plants as well as fossil plants that FPL is projected to place in service through 2022. To adequately cover FPL's expanding solar facilities, 1898 & Co provided a proxy costs for solar sites that FPL used to estimate dismantlement costs for solar sites projected to go into service between 2021 and 2025. Finally, when available, FPL provided 1898 & Co internal cost estimates in nominal dollars of plants undergoing or soon to undergo dismantlement. The total amount of FPL's dismantlement costs, including 1898 & Co's study, solar proxy for the new solar facilities being added 2021-2025 both escalated to 2021 dollars and internal demolition estimates, is $1,178.2 million.

| **Cost Summary** | |
|---|---|
| FPL Generation (Study Table 1-3) | $ 704,284,286 |
| Gulf Generation (Study Table 1-4) | 195,635,590 |
| New Solar 2021-2025 (Study Table 1-5) | 279,469,285 |
| Inflation[1] | (1,176,330) |
| Total Costs (2021 Dollars) | $ 1,178,212,831 |

[1] Impact of inflation from 2020 to 2021 based on factors in Section 4

FPL's previous dismantlement study was filed in 2016 and was approved by the Florida Public Service Commission ("FPSC") in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI). The current dismantlement study reflects the impact of the updated cost estimates, retirements, additions and acquisitions of several units since the last study. A comparative analysis of the change in the resulting accrual since the previous study is contained in Section 2.

PLANT RETIREMENTS

FPL has retired and dismantled or is in the process of dismantling the following generating units since the 2016 dismantlement study:

| **Generating Facility** | **Retirement Date** |
|---|---|
| Cedar Bay *(Entire Site)* | 2016 |
| Fort Myers Gas Turbines [2] | 2016 |
| Lauderdale Gas Turbines [2] | 2016 |
| Lauderdale Unit 4 | 2018 |

**Section 1** - *Executive Summary*

| | |
|---|---|
| Lauderdale Unit 5 | 2018 |
| Indiantown *(Entire Site)* | 2020 |
| Martin Unit 1 | 2018 |
| Martin Unit 2 | 2018 |
| Pt. Everglades Gas Turbines | 2016 |
| St. Johns River Power Park *(Entire Site)* | 2018 |
| Scholz *(Entire Site)* | 2015 |
| Smith *(Entire Site)* | 2016 |

[2] Partial demolition of units

FPL also plans to retire the following units and begin dismantlement in 2022:

| **Generating Facility** | **Retirement Date** |
|---|---|
| Manatee Unit 1 | Q1/2022 |
| Manatee Unit 2 | Q1/2022 |

Note: FPL also plans to retire Scherer Unit 4 in early 2022 but does not plan to begin significant dismantlement activities until retirement of Scherer Unit 3 in 2047.

In addition, FPL has continued its coal ash closure activities at certain facilities, including Scherer, Crist (West landfill) and Daniel. Additional ash related closure costs at Plant Smith, Scholz and the Crist landfill (Northeast) are being recovered as regulatory assets in the Environmental Cost Recovery Clause and have been excluded from this dismantlement study.

PLANT ADDITIONS

When compared to the 2016 Dismantlement Study, FPL has added or will add by 2025 the following generating units (with actual or estimated in service dates):

**In Service 2018**

- Barefoot Bay Solar
- Blue Cypress Solar
- Coral Farm Solar
- Hammock Solar
- Horizon Solar
- Indian River Solar
- Loggerhead Solar
- Wildflower Solar

**In Service 2019**

- Interstate Solar
- Miami-Dade Solar
- Pioneer Trail Solar
- Sunshine Gateway Solar

**Section 1** - *Executive Summary*

**In Service 2020**

- Babcock Preserve Solar
- Blue Heron Solar
- Cattle Ranch Solar
- Echo River Solar
- Egret Solar
- Hibiscus Solar
- Lakeside Solar
- Magnolia Springs Solar
- Nassau Solar
- Northern Preserve Solar
- Okeechobee Solar
- Southfork Solar
- Sweetbay Solar
- Trailside Solar
- Twin Lakes Solar
- Union Springs Solar
- Blue Indigo Solar

**In Service 2021**

- Manatee Energy Storage
- Crist Unit 8 Combustion Turbine (December)
- Proposed Solar 74.5MW (FPL) X 8 sites
- Proposed Solar 74.5MW (GULF) X 2 sites

**In Service 2022**

- Dania Beach Clean Energy Center
- Proposed Solar 74.5MW (FPL) X 6 sites

**In Service 2023 through 2025**

- Proposed Solar 74.5MW (FPL) X 10 sites 2023
- Proposed Solar 74.5MW (FPL) X 10 sites 2024
- Proposed Solar 74.5MW (FPL) X 7 sites 2025

RETIREMENT DATES

The estimated retirements dates contained in the current dismantlement study are based on the retirement dates estimated in the 2021 depreciation study prepared by FPL witness Ned Allis of Gannett Fleming, which has also been filed in this docket.

ESCALATION RATES

The future cost of dismantlement is forecast by analyzing the individual cost categories from 1898 & Co.'s cost study as described above. The 2020 cost of each category is divided into components of labor, material and equipment, disposal and salvage. These components are escalated by the estimated inflationary rates for compensation per hour, Producer Price Index (Intermediate Material), Gross Domestic Product (Implicit Price Deflator) and Metal and Metal Products. Section 4.0 contains a schedule of the applicable escalation rates for each category. FPL used the same data vendor, Global Insight, to obtain the inflation forecast as was used in the previous study. Global Insight, a division of IHS Markit, is an economics organization and considered a leading provider of economic data and analytics.

## **Section 1** - *Executive Summary*

The cost estimate obtained by applying Global Insight rates yields the future cost of dismantlement using currently available technologies and procedures, as shown in Section 5. The methodology used to determine the escalation rate for converting the current estimated dismantlement cost to future estimated dismantlement cost is consistent with the guidance set out in FPSC Rule 25-6.04364 and that used in the preparation of the prior dismantlement estimates.

CONTINGENCY ALLOWANCE

The overall contingency allowance of 20% used by the Company in its prior study and approved in Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI) was decreased, at FPL's direction, to 15% for fossil generation and 10% for solar generation in the 2021 study, to align with FPL's current expectations.

CONCLUSION

Found within section 5.1 of this report, the annual dismantlement accrual for FPL consolidated (including Gulf) is $53.4 million, based on total dismantlement cost in 2021 dollars of $1,178.2 million. FPL requests that the annual accrual be effective January 1, 2022.

The Company has also calculated a dismantlement accrual for each of FPL and Gulf on a standalone basis in section 5.2 of this report. The annual dismantlement accrual for FPL on a standalone basis is $42.5 million and the annual dismantlement accrual for Gulf on a standalone basis is $11.8 million. All accrual calculations included in this report have been performed in accordance with FPSC Rule 25-6.04364.

# Section 2

*Comparison of Current Accruals and Proposed Accruals (By Site)*

# Section 2

*Comparison of Current Accruals and Proposed Accruals*

| Plant Site | Currently Approved Annual Accrual [3] | Proposed Annual Accrual Effective 1/1/2022 | Increase / (Decrease) in Dismantlement Accrual |
|---|---|---|---|
| **Combined Solar Generation** | | | |
| Babcock Preserve Solar[1] | - | 373,867 | 373,867 |
| Babcock Ranch Solar | 380,369 | 421,402 | 41,033 |
| Barefoot Bay Solar[1] | - | 407,642 | 407,642 |
| Blue Cypress Solar[1] | - | 399,680 | 399,680 |
| Blue Heron Solar[1] | - | 366,365 | 366,365 |
| Blue Indigo Solar[1] | - | 354,603 | 354,603 |
| Cattle Ranch Solar[1] | - | 289,783 | 289,783 |
| Citrus Solar | 380,369 | 401,726 | 21,357 |
| Coral Farm Solar[1] | - | 378,601 | 378,601 |
| DeSoto Solar (Solar Energy Ctr) | 146,241 | 79,519 | (66,721) |
| Echo River Solar[1] | - | 262,297 | 262,297 |
| Egret Solar[1] | - | 367,570 | 367,570 |
| Hammock Solar[1] | - | 394,265 | 394,265 |
| Hibiscus Solar[1] | - | 277,077 | 277,077 |
| Horizon Solar[1] | - | 425,154 | 425,154 |
| Indian River Solar[1] | - | 448,687 | 448,687 |
| Interstate Solar[1] | - | 296,688 | 296,688 |
| Lakeside Solar[1] | - | 367,570 | 367,570 |
| Loggerhead Solar[1] | - | 395,636 | 395,636 |
| Magnolia Springs Solar[1] | - | 367,570 | 367,570 |
| Manatee Solar | 380,369 | 424,585 | 44,216 |
| Martin ISCC (Solar) | 594,662 | 760,261 | 165,600 |
| Miami-Dade Solar[1] | - | 313,580 | 313,580 |
| Nassau Solar[1] | - | 367,570 | 367,570 |
| Northern Preserve Solar[1] | - | 342,273 | 342,273 |
| Okeechobee Solar[1] | - | 404,785 | 404,785 |
| Pioneer Trail Solar[1] | - | 402,472 | 402,472 |
| Proposed Solar 2021[1] | - | 3,605,679 | 3,605,679 |
| Proposed Solar 2022[1] | - | 2,200,037 | 2,200,037 |
| Proposed Solar 2023[1] | - | 2,747,434 | 2,747,434 |
| Proposed Solar 2024[1] | - | 1,827,750 | 1,827,750 |
| Proposed Solar 2025[1] | - | 637,626 | 637,626 |
| Southfork Solar[1] | - | 287,787 | 287,787 |
| Space Coast Solar | 52,699 | 21,532 | (31,167) |
| Sunshine Gateway Solar[1] | - | 413,001 | 413,001 |
| Sweetbay Solar[1] | - | 274,230 | 274,230 |
| Trailside Solar[1] | - | 367,570 | 367,570 |
| Twin Lakes Solar[1] | - | 336,509 | 336,509 |
| Union Springs Solar[1] | - | 367,570 | 367,570 |
| Wildflower Solar[1] | - | 397,328 | 397,328 |
| **Total** | **$ 1,934,708** | **$ 23,575,284** | **$ 21,640,575** |

# Section 2

*Comparison of Current Accruals and Proposed Accruals*

| Plant Site | Currently Approved Annual Accrual [3] | Proposed Annual Accrual Effective 1/1/2022 | Increase / (Decrease) in Dismantlement Accrual |
|---|---|---|---|
| **FPL Fossil Generation** | | | |
| Cape Canaveral | 826,866 | 717,095 | (109,771) |
| Cedar Bay[2] | 1,130,063 | - | (1,130,063) |
| Dania Beach[1] | - | 303,761 | 303,761 |
| Ft. Myers[2] | 1,488,098 | 1,664,064 | 175,966 |
| Indiantown[1, 2] | - | - | - |
| Lauderdale[2] | 2,261,757 | 686,447 | (1,575,310) |
| Manatee | 3,125,649 | 1,040,568 | (2,085,081) |
| Manatee Energy Storage[1] | - | 1,249,511 | 1,249,511 |
| Martin[2] | 3,614,148 | 2,312,695 | (1,301,453) |
| Okeechobee | 312,960 | 1,080,004 | 767,044 |
| Port Everglades[2] | 1,058,639 | 524,197 | (534,442) |
| Riviera | 695,313 | 252,565 | (442,748) |
| Sanford | 1,020,440 | 1,291,232 | 270,792 |
| Scherer | 2,317,556 | 1,608,334 | (709,223) |
| Scherer - Unit 4 (Coal Combustion Residuals) | - | 8,834,428 | 8,834,428 |
| St. Johns River[2] | 958,937 | - | (958,937) |
| Turkey Point | 3,258,891 | 442,319 | (2,816,571) |
| West County | 2,177,193 | 1,923,990 | (253,203) |
| **Total** | **$ 24,246,510** | **$ 23,931,209** | **$ (315,301)** |

# Section 2

*Comparison of Current Accruals and Proposed Accruals*

| Plant Site | Currently Approved Annual Accrual [4] | Proposed Annual Accrual Effective 1/1/2022 | Increase / (Decrease) in Dismantlement Accrual | |
|---|---|---|---|---|
| **Gulf Fossil Generation** | | | | |
| Crist | 307,876 | 1,541,311 | 1,233,435 | |
| Crist Unit 8[1] | - | 93,648 | 93,648 | |
| Daniel | 317,179 | 830,588 | 513,409 | |
| Pace/Pea Ridge Cogen | - | 6,276 | 6,276 | |
| Perdido Landfill | - | 21,138 | 21,138 | |
| Scherer | - | 500,744 | 500,744 | |
| Scherer - Unit 3 (Coal Combustion Residuals) | 33,273 | 2,892,361 | 2,859,088 | |
| Scholz[2] | - | - | - | |
| Smith[2] | - | - | - | |
| **Total** | **$ 658,328** | **$ 5,886,066** | **$ 5,227,738** | |
| **Grand Total Accrual** | **$ 26,839,546** | **$ 53,392,559** | **$ 26,553,013** | [A] |
| [A] Total increase in dismantlement accrual | | | $ 26,553,013 | |
| Less accrual currently recoverable through the Environmental Cost Recovery Clause | | | 2,301,745 | [5] |
| Increase in base rate dismantlement accrual | | | $ 24,251,268 | [6] |
| Total dismantlement accrual for new or proposed units since last Dismantlement Study | | | $ 23,113,178 | |

**Notes:**

[1] New or proposed units since 2016 Dismantlement Study

[2] Unit has been partially or fully dismantled since 2016 Dismantlement Study - See Executive Summary

[3] FPL Accrual Approved by Order No. PSC-16-0560-AS-EI (Docket No. 160021-EI)

[4] Gulf Power Accrual Approved by Order No. PSC-17-0178-S-EI (Docket No. 160170-EI)

[5] Does not include $8.8 million related coal ash pond closure accrual that FPL is proposing to transfer to the Environmental Cost Recovery Clause

[6] After-tax amount of $18.1 million is reflected as a Per Book Company Adjustment on MFR C-3 for both the 2022 Test Year and 2023 Subsequent Year.

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs (By Unit)*

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

| 2022 Jurisdictional Factor: | 95.54214% | | | |
|---|---|---|---|---|
| | | | Jurisdictional | |
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Cape Canaveral** | | | | |
| Cape Canaveral CC Common | $ 7,495,811 | $ 18,350,352 | $ 7,161,658 | $ 17,532,318 |
| Cape Canaveral CC Unit 5 | 6,091,912 | 18,933,509 | 5,820,343 | 18,089,479 |
| **Crist** | | | | |
| Crist Ash Landfill (West) | 16,746,637 | 16,746,637 | 16,000,095 | 16,000,095 |
| Crist Coal Handling | 1,959,863 | 2,244,543 | 1,872,495 | 2,144,485 |
| Crist Common | 23,426,718 | 80,697,107 | 22,382,387 | 77,099,740 |
| Crist Unit 4 | 2,835,054 | 3,031,716 | 2,708,671 | 2,896,566 |
| Crist Unit 5 | 2,837,780 | 3,241,917 | 2,711,276 | 3,097,396 |
| Crist Unit 6 | 8,066,315 | 12,581,833 | 7,706,730 | 12,020,952 |
| Crist Unit 7 | 9,241,692 | 16,659,384 | 8,829,710 | 15,916,732 |
| Crist Unit 8A,B,C,D (CT)[1] | 1,701,523 | 8,682,043 | 1,625,671 | 8,295,009 |
| **Dania Beach** | | | | |
| Dania Beach Common[1] | 3,050,337 | 10,481,890 | 2,914,357 | 10,014,622 |
| Dania Beach Unit 7[1] | 3,029,430 | 14,535,902 | 2,894,382 | 13,887,912 |
| **Daniel** | | | | |
| Daniel Ash Pond[3] | 19,237,400 | 19,237,400 | 18,379,823 | 18,379,823 |
| Daniel Coal Handling[3] | 2,288,745 | 4,765,712 | 2,186,716 | 4,553,263 |
| Daniel Common[3] | 4,878,860 | 10,070,052 | 4,661,367 | 9,621,143 |
| Daniel Unit 1[3] | 3,193,721 | 7,334,314 | 3,051,349 | 7,007,360 |
| Daniel Unit 2[3] | 3,196,912 | 7,342,849 | 3,054,398 | 7,015,515 |
| **Ft. Myers** | | | | |
| Ft. Myers Common | 16,606,148 | 30,056,782 | 15,865,869 | 28,716,892 |
| Ft. Myers GT (Blackstart) | 85,181 | 606,146 | 81,383 | 579,124 |
| Ft. Myers Unit 2 | 6,054,435 | 15,230,205 | 5,784,536 | 14,551,263 |
| Ft. Myers Unit 3 (A, B, C & D) | 2,714,359 | 8,954,086 | 2,593,357 | 8,554,925 |
| **Indiantown** | | | | |
| Indiantown Common[1, 2] | 22,500,000 | 22,500,000 | 21,496,981 | 21,496,981 |
| **Lauderdale** | | | | |
| Ft. Lauderdale Common | 11,074,648 | 31,429,956 | 10,580,956 | 30,028,852 |
| Ft. Lauderdale GT (Blackstart) | 239,855 | 906,216 | 229,163 | 865,818 |
| Ft. Lauderdale Unit 6 (Peaker) | 2,344,453 | 9,016,278 | 2,239,941 | 8,614,345 |
| **Manatee** | | | | |
| Manatee Common | 13,105,682 | 24,147,402 | 12,521,448 | 23,070,944 |
| Manatee Unit 1 | 34,650,000 | 34,650,000 | 33,105,351 | 33,105,351 |
| Manatee Unit 2 | 34,650,000 | 34,650,000 | 33,105,351 | 33,105,351 |
| Manatee Unit 3 | 3,887,739 | 10,080,971 | 3,714,429 | 9,631,575 |
| **Manatee Energy Storage** | | | | |
| Manatee Energy Storage[1] | 17,306,793 | 32,804,768 | 16,535,280 | 31,342,376 |
| **Martin** | | | | |
| Martin Common | 31,217,724 | 58,868,445 | 29,826,081 | 56,244,171 |
| Martin ISCC (Solar) | 12,107,068 | 25,403,966 | 11,567,352 | 24,271,492 |
| Martin Unit 1[2] | 9,250,000 | 9,250,000 | 8,837,648 | 8,837,648 |
| Martin Unit 2[2] | 9,250,000 | 9,250,000 | 8,837,648 | 8,837,648 |
| Martin Unit 3 | 1,727,420 | 2,948,872 | 1,650,414 | 2,817,416 |
| Martin Unit 4 | 1,741,758 | 2,952,323 | 1,664,113 | 2,820,713 |
| Martin Unit 8 | 5,048,232 | 12,015,161 | 4,823,189 | 11,479,542 |
| **Okeechobee** | | | | |
| Okeechobee Clean Energy Common | 16,549,387 | 52,380,349 | 15,811,638 | 50,045,305 |
| Okeechobee Clean Energy Unit 1 | 5,529,710 | 23,993,216 | 5,283,203 | 22,923,631 |
| **Pace/Pea Ridge Cogen** | | | | |
| Pace/Pea Ridge Cogen Common | 45,626 | 50,795 | 43,592 | 48,531 |
| Pace/Pea Ridge Cogen Unit 1 | 37,738 | 39,554 | 36,056 | 37,791 |
| Pace/Pea Ridge Cogen Unit 2 | 37,738 | 39,554 | 36,056 | 37,791 |
| Pace/Pea Ridge Cogen Unit 3 | 37,738 | 39,554 | 36,056 | 37,791 |
| **Perdido Landfill** | | | | |
| Perdido Landfill Units 1-3 | 338,242 | 426,227 | 323,164 | 407,226 |
| **Port Everglades** | | | | |
| Port Everglades Common | 7,100,824 | 18,348,853 | 6,784,279 | 17,530,887 |
| Port Everglades Unit 5 | 3,152,060 | 14,580,248 | 3,011,546 | 13,930,280 |
| **Riviera Beach** | | | | |
| Riviera Beach Common | 4,285,990 | 11,416,262 | 4,094,926 | 10,907,340 |
| Riviera Beach Unit 5 | (84,365) | 8,193,060 | (80,604) | 7,827,824 |

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

**2022 Jurisdictional Factor: 95.54214%**

| | | | Jurisdictional | |
|---|---|---|---|---|
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Sanford** | | | | |
| Sanford Common | 7,084,445 | 13,402,084 | 6,768,630 | 12,804,637 |
| Sanford Unit 4 | 5,700,057 | 12,554,172 | 5,445,956 | 11,994,524 |
| Sanford Unit 5 | 5,860,966 | 12,413,342 | 5,599,693 | 11,859,972 |
| **Scherer** | | | | |
| Scherer Ash Pond *(FPL)* [3] | 125,977,608 | 166,715,255 | 120,361,700 | 159,283,318 |
| Scherer Ash Pond *(Gulf)* [3] | 41,244,633 | 54,581,998 | 39,406,004 | 52,148,808 |
| Scherer Coal Handling *(FPL)* [3] | 943,680 | 2,143,440 | 901,612 | 2,047,889 |
| Scherer Coal Handling *(Gulf)* [3] | 308,957 | 701,755 | 295,185 | 670,472 |
| Scherer Common *(FPL)* [3] | 9,495,598 | 20,363,112 | 9,072,297 | 19,455,352 |
| Scherer Common *(Gulf)* [3] | 3,090,088 | 6,626,571 | 2,952,336 | 6,331,167 |
| Scherer Unit 3 *(Gulf)* [3] | 5,060,401 | 11,337,145 | 4,834,815 | 10,831,751 |
| Scherer Unit 4 *(FPL)* [3] | 16,791,139 | 37,317,739 | 16,042,613 | 35,654,165 |
| **Scholz** | | | | |
| Scholz Common[2] | 22,226,024 | 22,226,024 | 21,235,219 | 21,235,219 |
| **Smith** | | | | |
| Smith Common[2] | 17,404,273 | 17,404,273 | 16,628,414 | 16,628,414 |
| **Solar** | | | | |
| Babcock Preserve Solar[1] | 6,642,785 | 16,696,040 | 6,346,659 | 15,951,754 |
| Babcock Ranch Solar | 6,882,893 | 14,952,353 | 6,576,063 | 14,285,798 |
| Barefoot Bay Solar[1] | 6,975,248 | 16,236,058 | 6,664,301 | 15,512,277 |
| Blue Cypress Solar[1] | 6,932,101 | 15,711,107 | 6,623,078 | 15,010,728 |
| Blue Heron Solar[1] | 6,522,876 | 16,326,726 | 6,232,095 | 15,598,903 |
| Blue Indigo Solar[1] | 6,230,682 | 16,017,697 | 5,952,927 | 15,303,650 |
| Cattle Ranch Solar[1] | 5,097,776 | 13,073,781 | 4,870,524 | 12,490,970 |
| Citrus Solar | 6,546,573 | 14,284,564 | 6,254,736 | 13,647,777 |
| Coral Farm Solar[1] | 6,529,531 | 14,964,223 | 6,238,454 | 14,297,139 |
| DeSoto Solar (Solar Energy Ctr) | 1,688,327 | 3,039,774 | 1,613,064 | 2,904,265 |
| Echo River Solar[1] | 4,509,852 | 12,117,531 | 4,308,809 | 11,577,348 |
| Egret Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Hammock Solar[1] | 6,787,225 | 15,611,177 | 6,484,659 | 14,915,252 |
| Hibiscus Solar[1] | 4,835,622 | 12,603,461 | 4,620,057 | 12,041,616 |
| Horizon Solar[1] | 7,262,822 | 16,961,115 | 6,939,056 | 16,205,012 |
| Indian River Solar[1] | 7,742,981 | 17,723,917 | 7,397,809 | 16,933,810 |
| Interstate Solar[1] | 5,054,968 | 12,821,571 | 4,829,624 | 12,250,003 |
| Lakeside Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Loggerhead Solar[1] | 6,783,128 | 15,727,721 | 6,480,746 | 15,026,601 |
| Magnolia Springs Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Manatee Solar | 6,912,802 | 15,110,200 | 6,604,639 | 14,436,608 |
| Miami-Dade Solar[1] | 5,454,948 | 13,270,892 | 5,211,774 | 12,679,294 |
| Nassau Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Northern Preserve Solar[1] | 6,075,212 | 15,301,099 | 5,804,387 | 14,618,997 |
| Okeechobee Solar[1] | 7,322,209 | 17,750,652 | 6,995,795 | 16,959,352 |
| Pioneer Trail Solar[1] | 7,007,072 | 17,018,782 | 6,694,706 | 16,260,109 |
| Proposed Solar 2021[1] | 64,861,465 | 171,098,019 | 61,970,030 | 163,470,704 |
| Proposed Solar 2022[1] | 38,916,879 | 106,258,495 | 37,182,018 | 101,521,637 |
| Proposed Solar 2023[1] | 64,861,465 | 183,314,161 | 61,970,030 | 175,142,267 |
| Proposed Solar 2024[1] | 64,861,465 | 189,756,038 | 61,970,030 | 181,296,974 |
| Proposed Solar 2025[1] | 45,403,026 | 137,502,003 | 43,379,021 | 131,372,352 |
| Southfork Solar[1] | 5,119,221 | 12,836,806 | 4,891,013 | 12,264,558 |
| Space Coast Solar | 406,482 | 849,914 | 388,362 | 812,026 |
| Sunshine Gateway Solar[1] | 7,238,274 | 17,348,623 | 6,915,602 | 16,575,245 |
| Sweetbay Solar[1] | 4,784,887 | 12,476,784 | 4,571,584 | 11,920,586 |
| Trailside Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Twin Lakes Solar[1] | 5,997,276 | 14,981,037 | 5,729,925 | 14,313,203 |
| Union Springs Solar[1] | 6,486,147 | 16,530,802 | 6,197,003 | 15,793,882 |
| Wildflower Solar[1] | 6,813,322 | 15,792,332 | 6,509,593 | 15,088,332 |

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

| 2022 Jurisdictional Factor: | 95.54214% |
|---|---|

| | | | Jurisdictional | |
|---|---|---|---|---|
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Turkey Point** | | | | |
| Turkey Point Common | 3,809,514 | 7,649,062 | 3,639,692 | 7,308,077 |
| Turkey Point Sync Condenser 1 | 621,735 | 3,656,847 | 594,019 | 3,493,830 |
| Turkey Point Sync Condenser 2 | 621,735 | 3,656,847 | 594,019 | 3,493,830 |
| Turkey Point Unit 5 | 1,896,102 | 7,873,178 | 1,811,576 | 7,522,203 |
| **WCEC** | | | | |
| West County Common | 12,923,154 | 31,667,692 | 12,347,057 | 30,255,990 |
| West County Unit 1 | 7,101,184 | 17,915,255 | 6,784,623 | 17,116,618 |
| West County Unit 2 | 7,101,184 | 17,915,255 | 6,784,623 | 17,116,618 |
| West County Unit 3 | 7,101,184 | 19,225,138 | 6,784,623 | 18,368,108 |
| **Grand Total** | **1,178,212,831** | **2,532,232,056** | **1,125,689,722** | **2,419,348,631** |

**Notes:**

[1] New or proposed unit(s) since 2016 Dismantlement Study

[2] Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

[3] Net of Ownership

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

| 2023 Jurisdictional Factor: | 95.51852% |
|---|---|

| | | | Jurisdictional | |
|---|---|---|---|---|
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Cape Canaveral** | | | | |
| Cape Canaveral CC Common | $ 7,495,811 | $ 18,350,352 | $ 7,159,888 | $ 17,527,985 |
| Cape Canaveral CC Unit 5 | 6,091,912 | 18,933,509 | 5,818,904 | 18,085,009 |
| **Crist** | | | | |
| Crist Ash Landfill (West) | 16,746,637 | 16,746,637 | 15,996,141 | 15,996,141 |
| Crist Coal Handling | 1,959,863 | 2,244,543 | 1,872,032 | 2,143,955 |
| Crist Common | 23,426,718 | 80,697,107 | 22,376,855 | 77,080,686 |
| Crist Unit 4 | 2,835,054 | 3,031,716 | 2,708,002 | 2,895,850 |
| Crist Unit 5 | 2,837,780 | 3,241,917 | 2,710,606 | 3,096,631 |
| Crist Unit 6 | 8,066,315 | 12,581,833 | 7,704,825 | 12,017,981 |
| Crist Unit 7 | 9,241,692 | 16,659,384 | 8,827,528 | 15,912,798 |
| Crist Unit 8A,B,C,D (CT)[1] | 1,701,523 | 8,682,043 | 1,625,270 | 8,292,959 |
| **Dania Beach** | | | | |
| Dania Beach Common[1] | 3,050,337 | 10,481,890 | 2,913,637 | 10,012,147 |
| Dania Beach Unit 7[1] | 3,029,430 | 14,535,902 | 2,893,667 | 13,884,479 |
| **Daniel** | | | | |
| Daniel Ash Pond[3] | 19,237,400 | 19,237,400 | 18,375,281 | 18,375,281 |
| Daniel Coal Handling[3] | 2,288,745 | 4,765,712 | 2,186,176 | 4,552,138 |
| Daniel Common[3] | 4,878,860 | 10,070,052 | 4,660,215 | 9,618,765 |
| Daniel Unit 1[3] | 3,193,721 | 7,334,314 | 3,050,595 | 7,005,628 |
| Daniel Unit 2[3] | 3,196,912 | 7,342,849 | 3,053,643 | 7,013,781 |
| **Ft. Myers** | | | | |
| Ft. Myers Common | 16,606,148 | 30,056,782 | 15,861,947 | 28,709,794 |
| Ft. Myers GT (Blackstart) | 85,181 | 606,146 | 81,363 | 578,981 |
| Ft. Myers Unit 2 | 6,054,435 | 15,230,205 | 5,783,107 | 14,547,667 |
| Ft. Myers Unit 3 (A, B, C & D) | 2,714,359 | 8,954,086 | 2,592,716 | 8,552,811 |
| **Indiantown** | | | | |
| Indiantown Common[1(2)] | 22,500,000 | 22,500,000 | 21,491,668 | 21,491,668 |
| **Lauderdale** | | | | |
| Ft. Lauderdale Common | 11,074,648 | 31,429,956 | 10,578,341 | 30,021,431 |
| Ft. Lauderdale GT (Blackstart) | 239,855 | 906,216 | 229,106 | 865,604 |
| Ft. Lauderdale Unit 6 (Peaker) | 2,344,453 | 9,016,278 | 2,239,387 | 8,612,216 |
| **Manatee** | | | | |
| Manatee Common | 13,105,682 | 24,147,402 | 12,518,354 | 23,065,242 |
| Manatee Unit 1 | 34,650,000 | 34,650,000 | 33,097,169 | 33,097,169 |
| Manatee Unit 2 | 34,650,000 | 34,650,000 | 33,097,169 | 33,097,169 |
| Manatee Unit 3 | 3,887,739 | 10,080,971 | 3,713,511 | 9,629,194 |
| **Manatee Energy Storage** | | | | |
| Manatee Energy Storage[1] | 17,306,793 | 32,804,768 | 16,531,193 | 31,334,630 |
| **Martin** | | | | |
| Martin Common | 31,217,724 | 58,868,445 | 29,818,710 | 56,230,270 |
| Martin ISCC (Solar) | 12,107,068 | 25,403,966 | 11,564,493 | 24,265,493 |
| Martin Unit 1[2] | 9,250,000 | 9,250,000 | 8,835,464 | 8,835,464 |
| Martin Unit 2[2] | 9,250,000 | 9,250,000 | 8,835,464 | 8,835,464 |
| Martin Unit 3 | 1,727,420 | 2,948,872 | 1,650,007 | 2,816,719 |
| Martin Unit 4 | 1,741,758 | 2,952,323 | 1,663,702 | 2,820,015 |
| Martin Unit 8 | 5,048,232 | 12,015,161 | 4,821,997 | 11,476,705 |
| **Okeechobee** | | | | |
| Okeechobee Clean Energy Common | 16,549,387 | 52,380,349 | 15,807,730 | 50,032,937 |
| Okeechobee Clean Energy Unit 1 | 5,529,710 | 23,993,216 | 5,281,897 | 22,917,966 |
| **Pace/Pea Ridge Cogen** | | | | |
| Pace/Pea Ridge Cogen Common | 45,626 | 50,795 | 43,581 | 48,519 |
| Pace/Pea Ridge Cogen Unit 1 | 37,738 | 39,554 | 36,047 | 37,782 |
| Pace/Pea Ridge Cogen Unit 2 | 37,738 | 39,554 | 36,047 | 37,782 |
| Pace/Pea Ridge Cogen Unit 3 | 37,738 | 39,554 | 36,047 | 37,782 |
| **Perdido Landfill** | | | | |
| Perdido Landfill Units 1-3 | 338,242 | 426,227 | 323,084 | 407,126 |
| **Port Everglades** | | | | |
| Port Everglades Common | 7,100,824 | 18,348,853 | 6,782,602 | 17,526,554 |
| Port Everglades Unit 5 | 3,152,060 | 14,580,248 | 3,010,802 | 13,926,837 |
| **Riviera Beach** | | | | |
| Riviera Beach Common | 4,285,990 | 11,416,262 | 4,093,914 | 10,904,645 |
| Riviera Beach Unit 5 | (84,365) | 8,193,060 | (80,584) | 7,825,890 |

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

| 2023 Jurisdictional Factor: | 95.51852% |
|---|---|

| | | | Jurisdictional | |
|---|---|---|---|---|
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Sanford** | | | | |
| Sanford Common | 7,084,445 | 13,402,084 | 6,766,958 | 12,801,472 |
| Sanford Unit 4 | 5,700,057 | 12,554,172 | 5,444,610 | 11,991,560 |
| Sanford Unit 5 | 5,860,966 | 12,413,342 | 5,598,309 | 11,857,041 |
| **Scherer** | | | | |
| Scherer Ash Pond *(FPL)* [3] | 125,977,608 | 166,715,255 | 120,331,953 | 159,243,952 |
| Scherer Ash Pond *(Gulf)* [3] | 41,244,633 | 54,581,998 | 39,396,265 | 52,135,919 |
| Scherer Coal Handling *(FPL)* [3] | 943,680 | 2,143,440 | 901,389 | 2,047,383 |
| Scherer Coal Handling *(Gulf)* [3] | 308,957 | 701,755 | 295,112 | 670,306 |
| Scherer Common *(FPL)* [3] | 9,495,598 | 20,363,112 | 9,070,055 | 19,450,544 |
| Scherer Common *(Gulf)* [3] | 3,090,088 | 6,626,571 | 2,951,607 | 6,329,603 |
| Scherer Unit 3 *(Gulf)* [3] | 5,060,401 | 11,337,145 | 4,833,620 | 10,829,074 |
| Scherer Unit 4 *(FPL)* [3] | 16,791,139 | 37,317,739 | 16,038,649 | 35,645,353 |
| **Scholz** | | | | |
| Scholz Common[2] | 22,226,024 | 22,226,024 | 21,229,971 | 21,229,971 |
| **Smith** | | | | |
| Smith Common[2] | 17,404,273 | 17,404,273 | 16,624,305 | 16,624,305 |
| **Solar** | | | | |
| Babcock Preserve Solar[1] | 6,642,785 | 16,696,040 | 6,345,090 | 15,947,811 |
| Babcock Ranch Solar | 6,882,893 | 14,952,353 | 6,574,438 | 14,282,267 |
| Barefoot Bay Solar[1] | 6,975,248 | 16,236,058 | 6,662,654 | 15,508,443 |
| Blue Cypress Solar[1] | 6,932,101 | 15,711,107 | 6,621,441 | 15,007,018 |
| Blue Heron Solar[1] | 6,522,876 | 16,326,726 | 6,230,555 | 15,595,048 |
| Blue Indigo Solar[1] | 6,230,682 | 16,017,697 | 5,951,455 | 15,299,868 |
| Cattle Ranch Solar[1] | 5,097,776 | 13,073,781 | 4,869,320 | 12,487,882 |
| Citrus Solar | 6,546,573 | 14,284,564 | 6,253,190 | 13,644,404 |
| Coral Farm Solar[1] | 6,529,531 | 14,964,223 | 6,236,912 | 14,293,605 |
| DeSoto Solar (Solar Energy Ctr) | 1,688,327 | 3,039,774 | 1,612,665 | 2,903,548 |
| Echo River Solar[1] | 4,509,852 | 12,117,531 | 4,307,744 | 11,574,487 |
| Egret Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Hammock Solar[1] | 6,787,225 | 15,611,177 | 6,483,057 | 14,911,566 |
| Hibiscus Solar[1] | 4,835,622 | 12,603,461 | 4,618,915 | 12,038,640 |
| Horizon Solar[1] | 7,262,822 | 16,961,115 | 6,937,341 | 16,201,007 |
| Indian River Solar[1] | 7,742,981 | 17,723,917 | 7,395,981 | 16,929,624 |
| Interstate Solar[1] | 5,054,968 | 12,821,571 | 4,828,430 | 12,246,976 |
| Lakeside Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Loggerhead Solar[1] | 6,783,128 | 15,727,721 | 6,479,144 | 15,022,888 |
| Magnolia Springs Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Manatee Solar | 6,912,802 | 15,110,200 | 6,603,007 | 14,433,040 |
| Miami-Dade Solar[1] | 5,454,948 | 13,270,892 | 5,210,486 | 12,676,161 |
| Nassau Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Northern Preserve Solar[1] | 6,075,212 | 15,301,099 | 5,802,953 | 14,615,384 |
| Okeechobee Solar[1] | 7,322,209 | 17,750,652 | 6,994,066 | 16,955,161 |
| Pioneer Trail Solar[1] | 7,007,072 | 17,018,782 | 6,693,051 | 16,256,090 |
| Proposed Solar 2021[1] | 64,861,465 | 171,098,019 | 61,954,715 | 163,430,303 |
| Proposed Solar 2022[1] | 38,916,879 | 106,258,495 | 37,172,829 | 101,496,547 |
| Proposed Solar 2023[1] | 64,861,465 | 183,314,161 | 61,954,715 | 175,098,982 |
| Proposed Solar 2024[1] | 64,861,465 | 189,756,038 | 61,954,715 | 181,252,168 |
| Proposed Solar 2025[1] | 45,403,026 | 137,502,003 | 43,368,300 | 131,339,884 |
| Southfork Solar[1] | 5,119,221 | 12,836,806 | 4,889,804 | 12,261,527 |
| Space Coast Solar | 406,482 | 849,914 | 388,266 | 811,825 |
| Sunshine Gateway Solar[1] | 7,238,274 | 17,348,623 | 6,913,893 | 16,571,148 |
| Sweetbay Solar[1] | 4,784,887 | 12,476,784 | 4,570,454 | 11,917,640 |
| Trailside Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Twin Lakes Solar[1] | 5,997,276 | 14,981,037 | 5,728,509 | 14,309,666 |
| Union Springs Solar[1] | 6,486,147 | 16,530,802 | 6,195,471 | 15,789,978 |
| Wildflower Solar[1] | 6,813,322 | 15,792,332 | 6,507,985 | 15,084,603 |

# Section 3

*Calculation of Current and Future Jurisdictional Dismantlement Costs*

| 2023 Jurisdictional Factor: | 95.51852% | | | |
|---|---|---|---|---|
| | | | Jurisdictional | |
| | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars | Dismantlement Cost in 2021 Dollars | Dismantlement Cost in Future Dollars |
| **Turkey Point** | | | | |
| Turkey Point Common | 3,809,514 | 7,649,062 | 3,638,792 | 7,306,271 |
| Turkey Point Sync Condenser 1 | 621,735 | 3,656,847 | 593,872 | 3,492,966 |
| Turkey Point Sync Condenser 2 | 621,735 | 3,656,847 | 593,872 | 3,492,966 |
| Turkey Point Unit 5 | 1,896,102 | 7,873,178 | 1,811,128 | 7,520,344 |
| **WCEC** | | | | |
| West County Common | 12,923,154 | 31,667,692 | 12,344,006 | 30,248,513 |
| West County Unit 1 | 7,101,184 | 17,915,255 | 6,782,946 | 17,112,388 |
| West County Unit 2 | 7,101,184 | 17,915,255 | 6,782,946 | 17,112,388 |
| West County Unit 3 | 7,101,184 | 19,225,138 | 6,782,946 | 18,363,568 |
| **Grand Total** | **1,178,212,831** | **2,532,232,056** | **1,125,411,514** | **2,418,750,702** |

**Notes:**

[1] New or proposed unit(s) since 2016 Dismantlement Study

[2] Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

[3] Net of Ownership

# Section 4

*Escalation Rates Used to Calculate Future Dismantlement Costs*

# Section 4

*Escalation Rates Used to Calculate Future Dismantlement Costs*

**INFLATION FORECAST**
The U.S. Economy
GLOBAL INSIGHT
30 Year Outlook: (August 2020)

| | PCJWSSNF | | PCWPISOP2000 | | PCJPGDP | | PCWPI10 | |
|---|---|---|---|---|---|---|---|---|
| | **Compensation per Hour (Non-Farm)** | | **Producer Price Index (Intermediate Materials)** | | **GDP Deflator (Implicit)** | | **METAL & METAL PRODUCTS** | |
| | ANNUAL | COMPOUNDED | ANNUAL | COMPOUNDED | ANNUAL | COMPOUNDED | ANNUAL | COMPOUNDED |
| | RATE OF | MULTIPLIER | RATE OF | MULTIPLIER | RATE OF | MULTIPLIER | RATE OF | MULTIPLIER |
| YEAR | CHANGE | FROM 2020 | CHANGE | FROM 2020 | CHANGE | FROM 2020 | CHANGE | FROM 2020 |
| 2020 | 5.9% | 1.000 | -4.1% | 1.000 | 0.9% | 1.000 | -0.3% | 1.000 |
| 2021 | 0.5% | 1.005 | 2.3% | 1.023 | 1.1% | 1.011 | 4.8% | 1.048 |
| 2022 | 1.8% | 1.023 | 2.5% | 1.049 | 1.2% | 1.024 | 2.9% | 1.079 |
| 2023 | 2.2% | 1.046 | 1.7% | 1.067 | 1.5% | 1.039 | 3.0% | 1.112 |
| 2024 | 2.7% | 1.074 | 1.8% | 1.086 | 1.8% | 1.058 | 3.0% | 1.146 |
| 2025 | 3.3% | 1.110 | 1.4% | 1.102 | 2.1% | 1.080 | 1.7% | 1.164 |
| 2026 | 3.7% | 1.151 | 1.3% | 1.115 | 2.3% | 1.105 | 1.0% | 1.176 |
| 2027 | 4.0% | 1.196 | 1.2% | 1.128 | 2.4% | 1.132 | 1.0% | 1.188 |
| 2028 | 4.1% | 1.245 | 1.1% | 1.141 | 2.5% | 1.160 | 0.9% | 1.198 |
| 2029 | 4.1% | 1.296 | 0.9% | 1.152 | 2.4% | 1.188 | 0.6% | 1.205 |
| 2030 | 4.1% | 1.349 | 0.8% | 1.161 | 2.4% | 1.217 | 0.6% | 1.213 |
| 2031 | 4.0% | 1.403 | 0.8% | 1.170 | 2.3% | 1.245 | 0.9% | 1.223 |
| 2032 | 4.0% | 1.459 | 1.1% | 1.183 | 2.3% | 1.273 | 1.4% | 1.240 |
| 2033 | 4.0% | 1.517 | 0.9% | 1.194 | 2.2% | 1.302 | 1.2% | 1.255 |
| 2034 | 4.0% | 1.577 | 1.0% | 1.206 | 2.2% | 1.330 | 1.2% | 1.271 |
| 2035 | 4.0% | 1.640 | 1.1% | 1.220 | 2.2% | 1.359 | 1.4% | 1.289 |
| 2036 | 3.9% | 1.704 | 1.1% | 1.233 | 2.1% | 1.388 | 1.6% | 1.309 |
| 2037 | 3.9% | 1.771 | 1.4% | 1.250 | 2.1% | 1.418 | 1.8% | 1.333 |
| 2038 | 3.9% | 1.840 | 1.5% | 1.269 | 2.1% | 1.448 | 1.9% | 1.359 |
| 2039 | 3.9% | 1.912 | 1.3% | 1.285 | 2.1% | 1.479 | 1.7% | 1.383 |
| 2040 | 3.9% | 1.986 | 1.4% | 1.303 | 2.1% | 1.511 | 1.7% | 1.406 |
| 2041 | 3.9% | 2.063 | 1.4% | 1.321 | 2.2% | 1.543 | 1.6% | 1.428 |
| 2042 | 3.9% | 2.143 | 1.4% | 1.339 | 2.2% | 1.577 | 1.5% | 1.449 |
| 2043 | 3.9% | 2.225 | 1.3% | 1.357 | 2.2% | 1.611 | 1.4% | 1.469 |
| 2044 | 3.8% | 2.311 | 1.4% | 1.376 | 2.2% | 1.646 | 1.4% | 1.489 |
| 2045 | 3.8% | 2.399 | 1.5% | 1.396 | 2.2% | 1.683 | 1.4% | 1.510 |
| 2046 | 3.8% | 2.490 | 1.5% | 1.417 | 2.2% | 1.720 | 1.4% | 1.531 |
| 2047 | 3.8% | 2.584 | 1.5% | 1.439 | 2.2% | 1.759 | 1.5% | 1.554 |
| 2048 | 3.8% | 2.682 | 1.6% | 1.462 | 2.3% | 1.798 | 1.6% | 1.578 |
| 2049 | 3.8% | 2.784 | 1.7% | 1.486 | 2.3% | 1.839 | 1.6% | 1.604 |
| 2050 | 3.8% | 2.889 | 1.7% | 1.512 | 2.3% | 1.881 | 1.7% | 1.631 |
| 2051 | 3.8% | 2.998 | 1.7% | 1.538 | 2.3% | 1.924 | 1.7% | 1.659 |
| 2052 | 3.8% | 3.111 | 1.7% | 1.565 | 2.3% | 1.968 | 1.7% | 1.686 |
| 2053 | 3.8% | 3.228 | 1.7% | 1.592 | 2.3% | 2.014 | 1.7% | 1.715 |
| 2054 | 3.8% | 3.350 | 1.7% | 1.620 | 2.3% | 2.060 | 1.7% | 1.744 |
| 2055 | 3.8% | 3.476 | 1.7% | 1.648 | 2.3% | 2.107 | 1.7% | 1.773 |
| 2056 | 3.8% | 3.608 | 1.7% | 1.677 | 2.3% | 2.155 | 1.7% | 1.803 |
| 2057 | 3.8% | 3.744 | 1.7% | 1.706 | 2.3% | 2.205 | 1.7% | 1.833 |
| 2058 | 3.8% | 3.885 | 1.7% | 1.735 | 2.3% | 2.255 | 1.7% | 1.864 |
| 2059 | 3.8% | 4.032 | 1.7% | 1.766 | 2.3% | 2.307 | 1.7% | 1.895 |
| 2060 | 3.8% | 4.184 | 1.7% | 1.796 | 2.3% | 2.360 | 1.7% | 1.927 |
| 2061 | 3.8% | 4.342 | 1.7% | 1.827 | 2.3% | 2.414 | 1.7% | 1.960 |
| 2062 | 3.8% | 4.505 | 1.7% | 1.859 | 2.3% | 2.469 | 1.7% | 1.993 |
| 2063 | 3.8% | 4.675 | 1.7% | 1.892 | 2.3% | 2.526 | 1.7% | 2.026 |
| 2064 | 3.8% | 4.852 | 1.7% | 1.924 | 2.3% | 2.584 | 1.7% | 2.060 |
| 2065 | 3.8% | 5.035 | 1.7% | 1.958 | 2.3% | 2.643 | 1.7% | 2.095 |
| 2066 | 3.8% | 5.225 | 1.7% | 1.992 | 2.3% | 2.703 | 1.7% | 2.130 |
| 2067 | 3.8% | 5.422 | 1.7% | 2.027 | 2.3% | 2.765 | 1.7% | 2.166 |
| 2068 | 3.8% | 5.627 | 1.7% | 2.062 | 2.3% | 2.829 | 1.7% | 2.203 |
| 2069 | 3.8% | 5.839 | 1.7% | 2.098 | 2.3% | 2.894 | 1.7% | 2.240 |
| 2070 | 3.8% | 6.060 | 1.7% | 2.134 | 2.3% | 2.960 | 1.7% | 2.277 |

# Section 5.1

*Annual Accrual Calculation – As of 12/31/2021*
*(By Unit) COMBINED*

# Section 5.1

*Annual Accrual Calculation - Combined*

| Unit | Dismantlement Cost in 2021 Dollars | Year | | Future Cost | | | Difference | | Annual Accrual | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Economic Recovery Year | Recovery Period As of 1/1/2022 | 1st Yr Expense (Future $) | 2nd Yr Expense (Future $) | Total Cost (Future $) | Adj Reserve as of 12/31/2021 | Amount To Accrue | 2022 | 2023 | 2024 | 2025 | 4 Year Average | Monthly Accrual |
| **Cape Canaveral** | | | | | | | | | | | | | | |
| Cape Canaveral CC Common | $ 7,495,811 | 2053 | 32 | $ 5,387,028 | $ 12,963,323 | $ 18,350,352 | $ - | $ 18,350,352 | $ 359,552 | $ 369,754 | $ 380,245 | $ 391,034 | $ 375,146 | $ 31,262 |
| Cape Canaveral CC Unit 5 | 6,091,912 | 2053 | 32 | 5,534,094 | 13,399,415 | 18,933,509 | - | 18,933,509 | 323,993 | 335,680 | 347,789 | 360,334 | 341,949 | 28,496 |
| **Cedar Bay** | | | | | | | | | | | | | | |
| Cedar Bay | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| **Crist** | | | | | | | | | | | | | | |
| Crist Ash Landfill (West) | 16,746,637 | 2022 | 1 | 5,023,991 | 11,722,646 | 16,746,637 | 16,746,637 | - | - | - | - | - | - | - |
| Crist Coal Handling | 1,959,863 | 2026 | 5 | 659,884 | 1,584,660 | 2,244,543 | 2,077,040 | 167,503 | 31,708 | 32,580 | 33,476 | 34,396 | 33,040 | 2,753 |
| Crist Common | 23,426,718 | 2062 | 41 | 23,660,135 | 57,036,971 | 80,697,107 | - | 80,697,107 | 1,010,953 | 1,041,914 | 1,073,824 | 1,106,711 | 1,058,351 | 88,196 |
| Crist Unit 4 | 2,835,054 | 2024 | 3 | 891,979 | 2,139,736 | 3,031,716 | 2,891,790 | 139,925 | 45,603 | 46,634 | 47,688 | - | 34,981 | 2,915 |
| Crist Unit 5 | 2,837,780 | 2026 | 5 | 949,134 | 2,292,783 | 3,241,917 | 2,992,538 | 249,378 | 47,255 | 48,531 | 49,840 | 51,185 | 49,203 | 4,100 |
| Crist Unit 6 | 8,066,315 | 2035 | 14 | 3,689,067 | 8,892,766 | 12,581,833 | 9,871,900 | 2,709,933 | 156,185 | 161,224 | 166,426 | 171,795 | 163,908 | 13,659 |
| Crist Unit 7 | 9,241,692 | 2038 | 17 | 4,874,953 | 11,784,432 | 16,659,384 | 12,302,315 | 4,357,070 | 191,459 | 198,211 | 205,202 | 212,440 | 201,828 | 16,819 |
| Crist Unit 8A,B,C,D (CT)[1] | 1,701,523 | 2062 | 40 | 2,533,422 | 6,148,620 | 8,682,043 | - | 8,682,043 | 88,005 | 91,664 | 95,476 | 99,447 | 93,648 | 7,804 |
| **Dania Beach** | | | | | | | | | | | | | | |
| Dania Beach Common[1] | 3,050,337 | 2062 | 40 | 3,073,280 | 7,408,610 | 10,481,890 | - | 10,481,890 | 134,841 | 139,067 | 143,425 | 147,920 | 141,313 | 11,776 |
| Dania Beach Unit 7[1] | 3,029,430 | 2062 | 40 | 4,244,138 | 10,291,765 | 14,535,902 | - | 14,535,902 | 153,023 | 159,142 | 165,505 | 172,122 | 162,448 | 13,537 |
| **Daniel** | | | | | | | | | | | | | | |
| Daniel Ash Pond[3] | 19,237,400 | N/A | 0 | - | - | 19,237,400 | 19,237,400 | - | - | - | - | - | - | - |
| Daniel Coal Handling[3] | 2,288,745 | 2046 | 25 | 1,398,612 | 3,367,099 | 4,765,712 | - | 4,765,712 | 131,105 | 135,008 | 139,027 | 143,166 | 137,077 | 11,423 |
| Daniel Common[3] | 4,878,860 | 2046 | 25 | 2,955,930 | 7,114,122 | 10,070,052 | - | 10,070,052 | 278,345 | 286,531 | 294,958 | 303,633 | 290,867 | 24,239 |
| Daniel Unit 1[3] | 3,193,721 | 2046 | 25 | 2,146,047 | 5,188,267 | 7,334,314 | - | 7,334,314 | 191,290 | 197,759 | 204,446 | 211,359 | 201,214 | 16,768 |
| Daniel Unit 2[3] | 3,196,912 | 2046 | 25 | 2,148,524 | 5,194,325 | 7,342,849 | - | 7,342,849 | 191,496 | 197,972 | 204,668 | 211,590 | 201,432 | 16,786 |
| **Ft. Myers** | | | | | | | | | | | | | | |
| Ft. Myers Common | 16,606,148 | 2043 | 22 | 8,835,452 | 21,221,330 | 30,056,782 | - | 30,056,782 | 1,014,381 | 1,042,109 | 1,070,596 | 1,099,862 | 1,056,737 | 88,061 |
| Ft. Myers GT (Blackstart) | 85,181 | 2056 | 35 | 175,856 | 430,289 | 606,146 | - | 606,146 | 5,715 | 6,045 | 6,394 | 6,762 | 6,229 | 519 |
| Ft. Myers Unit 2 | 6,054,435 | 2043 | 22 | 4,428,845 | 10,801,360 | 15,230,205 | - | 15,230,205 | 430,341 | 448,769 | 467,987 | 488,028 | 458,781 | 38,232 |
| Ft. Myers Unit 3 (A, B, C & D) | 2,714,359 | 2056 | 35 | 2,619,291 | 6,334,795 | 8,954,086 | - | 8,954,086 | 135,121 | 139,808 | 144,658 | 149,676 | 142,316 | 11,860 |
| **Indiantown** | | | | | | | | | | | | | | |
| Indiantown Common[1, 2] | 22,500,000 | N/A | 0 | - | - | 22,500,000 | 22,500,000 | - | - | - | - | - | - | - |
| **Lauderdale** | | | | | | | | | | | | | | |
| Ft. Lauderdale Common | 11,074,648 | 2056 | 35 | 9,217,132 | 22,212,824 | 31,429,956 | - | 31,429,956 | 517,300 | 532,950 | 549,072 | 565,682 | 541,251 | 45,104 |
| Ft. Lauderdale GT (Blackstart) | 239,855 | 2056 | 35 | 264,575 | 641,641 | 906,216 | - | 906,216 | 12,626 | 13,115 | 13,623 | 14,150 | 13,379 | 1,115 |
| Ft. Lauderdale Unit 4[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Ft. Lauderdale Unit 5[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Ft. Lauderdale Unit 6 (Peaker) | 2,344,453 | 2056 | 35 | 2,631,759 | 6,384,519 | 9,016,278 | - | 9,016,278 | 124,309 | 129,186 | 134,254 | 139,522 | 131,818 | 10,985 |
| **Manatee** | | | | | | | | | | | | | | |
| Manatee Common | 13,105,682 | 2045 | 24 | 7,102,856 | 17,044,546 | 24,147,402 | - | 24,147,402 | 739,192 | 758,257 | 777,813 | 797,873 | 768,284 | 64,024 |
| Manatee Unit 1 | 34,650,000 | N/A | 0 | - | - | 34,650,000 | 34,650,000 | - | - | - | - | - | - | - |
| Manatee Unit 2 | 34,650,000 | N/A | 0 | - | - | 34,650,000 | 34,650,000 | - | - | - | - | - | - | - |
| Manatee Unit 3 | 3,887,739 | 2045 | 24 | 2,936,697 | 7,144,274 | 10,080,971 | - | 10,080,971 | 256,290 | 266,670 | 277,470 | 288,707 | 272,284 | 22,690 |
| **Manatee Energy Storage** | | | | | | | | | | | | | | |
| Manatee Energy Storage[1] | 17,306,793 | 2041 | 20 | 9,616,036 | 23,188,731 | 32,804,768 | - | 32,804,768 | 1,190,237 | 1,228,909 | 1,268,836 | 1,310,061 | 1,249,511 | 104,126 |
| **Martin** | | | | | | | | | | | | | | |
| Martin Common | 31,217,724 | 2045 | 24 | 17,306,624 | 41,561,821 | 58,868,445 | - | 58,868,445 | 1,780,024 | 1,827,697 | 1,876,647 | 1,926,908 | 1,852,819 | 154,402 |
| Martin ISCC (Solar) | 12,107,068 | 2045 | 24 | 7,444,641 | 17,959,325 | 25,403,966 | - | 25,403,966 | 725,417 | 748,167 | 771,631 | 795,831 | 760,261 | 63,355 |
| Martin Unit 1[2] | 9,250,000 | N/A | 0 | - | - | 9,250,000 | 9,250,000 | - | - | - | - | - | - | - |
| Martin Unit 2[2] | 9,250,000 | N/A | 0 | - | - | 9,250,000 | 9,250,000 | - | - | - | - | - | - | - |
| Martin Unit 3 | 1,727,420 | 2034 | 13 | 858,183 | 2,090,689 | 2,948,872 | 1,990,489 | 958,384 | 56,920 | 59,311 | 61,802 | 64,397 | 60,607 | 5,051 |
| Martin Unit 4 | 1,741,758 | 2034 | 13 | 859,509 | 2,092,814 | 2,952,323 | 1,992,818 | 959,505 | 57,192 | 59,561 | 62,028 | 64,598 | 60,845 | 5,070 |
| Martin Unit 8 | 5,048,232 | 2045 | 24 | 3,508,045 | 8,507,116 | 12,015,161 | - | 12,015,161 | 320,310 | 332,094 | 344,313 | 356,980 | 338,424 | 28,202 |
| **Okeechobee** | | | | | | | | | | | | | | |
| Okeechobee Clean Energy Common | 16,549,387 | 2059 | 38 | 15,357,294 | 37,023,055 | 52,380,349 | - | 52,380,349 | 744,784 | 767,712 | 791,346 | 815,707 | 779,887 | 64,991 |
| Okeechobee Clean Energy Unit 1 | 5,529,710 | 2059 | 38 | 7,003,593 | 16,989,623 | 23,993,216 | - | 23,993,216 | 282,960 | 294,102 | 305,683 | 317,720 | 300,116 | 25,010 |
| **Pace/Pea Ridge Cogen** | | | | | | | | | | | | | | |
| Pace/Pea Ridge Cogen Common | 45,626 | 2025 | 4 | 14,947 | 35,848 | 50,795 | 43,270 | 7,525 | 1,806 | 1,855 | 1,906 | 1,958 | 1,881 | 157 |
| Pace/Pea Ridge Cogen Unit 1 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| Pace/Pea Ridge Cogen Unit 2 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| Pace/Pea Ridge Cogen Unit 3 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| **Perdido Landfill** | | | | | | | | | | | | | | |
| Perdido Landfill Units 1-3 | 338,242 | 2029 | 8 | 124,983 | 301,244 | 426,227 | 246,763 | 179,464 | 20,230 | 20,824 | 21,434 | 22,063 | 21,138 | 1,761 |

# Section 5.1

*Annual Accrual Calculation - Combined*

| | | Year | | Future Cost | | | Difference | | Annual Accrual | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Unit** | **Dismantlement Cost in 2021 Dollars** | **Economic Recovery Year** | **Recovery Period As of 1/1/2022** | **1st Yr Expense (Future $)** | **2nd Yr Expense (Future $)** | **Total Cost (Future $)** | **Adj Reserve as of 12/31/2021** | **Amount To Accrue** | **2022** | **2023** | **2024** | **2025** | **4 Year Average** | **Monthly Accrual** |
| **Port Everglades** | | | | | | | | | | | | | | |
| Port Everglades Common | 7,100,824 | 2056 | 35 | 5,388,624 | 12,960,229 | 18,348,853 | - | 18,348,853 | 318,497 | 327,255 | 336,253 | 345,498 | 331,876 | 27,656 |
| Port Everglades GTs[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Port Everglades Unit 5 | 3,152,060 | 2056 | 35 | 4,246,382 | 10,333,865 | 14,580,248 | - | 14,580,248 | 179,887 | 187,934 | 196,340 | 205,123 | 192,321 | 16,027 |
| **Riviera Beach** | | | | | | | | | | | | | | |
| Riviera Beach Common | 4,285,990 | 2054 | 33 | 3,348,211 | 8,068,051 | 11,416,262 | - | 11,416,262 | 206,778 | 213,009 | 219,428 | 226,040 | 216,314 | 18,026 |
| Riviera Beach Unit 5 | (84,365) | 2054 | 33 | 2,355,862 | 5,837,198 | 8,193,060 | - | 8,193,060 | 30,866 | 34,208 | 37,912 | 42,017 | 36,251 | 3,021 |
| **Sanford** | | | | | | | | | | | | | | |
| Sanford Common | 7,084,445 | 2043 | 22 | 3,934,476 | 9,467,608 | 13,402,084 | - | 13,402,084 | 441,870 | 454,862 | 468,235 | 482,002 | 461,742 | 38,479 |
| Sanford Unit 4 | 5,700,057 | 2043 | 22 | 3,665,297 | 8,888,876 | 12,554,172 | - | 12,554,172 | 381,509 | 395,450 | 409,900 | 424,878 | 402,934 | 33,578 |
| Sanford Unit 5 | 5,860,966 | 2042 | 21 | 3,624,786 | 8,788,556 | 12,413,342 | - | 12,413,342 | 403,970 | 418,667 | 433,899 | 449,686 | 426,555 | 35,546 |
| **Scherer** | | | | | | | | | | | | | | |
| Scherer Ash Pond *(FPL)*[3, 4] | 125,977,608 | 2066 | 45 | - | - | 166,715,255 | 59,384,141 | 107,331,114 | 8,501,026 | 8,719,515 | 8,943,636 | 9,173,535 | 8,834,428 | 736,202 |
| Scherer Ash Pond *(Gulf)*[3, 4] | 41,244,633 | 2066 | 45 | - | - | 54,581,998 | 19,442,163 | 35,139,836 | 2,783,207 | 2,854,739 | 2,928,116 | 3,003,384 | 2,892,361 | 241,030 |
| Scherer Coal Handling *(FPL)*[3] | 943,680 | 2047 | 26 | 627,965 | 1,515,475 | 2,143,440 | - | 2,143,440 | 54,045 | 55,777 | 57,565 | 59,410 | 56,699 | 4,725 |
| Scherer Coal Handling *(Gulf)*[3] | 308,957 | 2047 | 26 | 205,594 | 496,161 | 701,755 | - | 701,755 | 17,694 | 18,261 | 18,847 | 19,451 | 18,563 | 1,547 |
| Scherer Common *(FPL)*[3] | 9,495,598 | 2047 | 26 | 5,975,812 | 14,387,299 | 20,363,112 | - | 20,363,112 | 529,805 | 545,581 | 561,826 | 578,556 | 553,942 | 46,162 |
| Scherer Common *(Gulf)*[3] | 3,090,088 | 2047 | 26 | 1,944,651 | 4,681,920 | 6,626,571 | - | 6,626,571 | 172,410 | 177,544 | 182,830 | 188,275 | 180,265 | 15,022 |
| Scherer Unit 3 *(Gulf)*[3] | 5,060,401 | 2047 | 26 | 3,322,472 | 8,014,673 | 11,337,145 | - | 11,337,145 | 288,014 | 297,090 | 306,452 | 316,108 | 301,916 | 25,160 |
| Scherer Unit 4 *(FPL)*[3] | 16,791,139 | 2047 | 26 | 10,938,625 | 26,379,113 | 37,317,739 | - | 37,317,739 | 952,206 | 981,908 | 1,012,536 | 1,044,120 | 997,692 | 83,141 |
| **Scholz** | | | | | | | | | | | | | | |
| Scholz Common[2] | 22,226,024 | N/A | 0 | - | - | 22,226,024 | 22,226,024 | - | - | - | - | - | - | - |
| **St. Johns River** | | | | | | | | | | | | | | |
| SJRPP Common[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Handling[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Unit 1[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Unit 2[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| **Smith** | | | | | | | | | | | | | | |
| Smith Common[2] | 17,404,273 | N/A | 0 | - | - | 17,404,273 | 17,404,273 | - | - | - | - | - | - | - |
| **Solar** | | | | | | | | | | | | | | |
| Babcock Preserve Solar[1] | 6,642,785 | 2050 | 29 | 4,890,388 | 11,805,652 | 16,696,040 | - | 16,696,040 | 356,238 | 367,741 | 379,616 | 391,874 | 373,867 | 31,156 |
| Babcock Ranch Solar | 6,882,893 | 2046 | 25 | 4,382,132 | 10,570,221 | 14,952,353 | - | 14,952,353 | 401,993 | 414,664 | 427,734 | 441,216 | 421,402 | 35,117 |
| Barefoot Bay Solar[1] | 6,975,248 | 2048 | 27 | 4,757,511 | 11,478,547 | 16,236,058 | - | 16,236,058 | 388,712 | 401,068 | 413,816 | 426,970 | 407,642 | 33,970 |
| Blue Cypress Solar[1] | 6,932,101 | 2048 | 27 | 4,606,730 | 11,104,377 | 15,711,107 | - | 15,711,107 | 381,700 | 393,444 | 405,549 | 418,027 | 399,680 | 33,307 |
| Blue Heron Solar[1] | 6,522,876 | 2050 | 29 | 4,782,625 | 11,544,101 | 16,326,726 | - | 16,326,726 | 349,166 | 360,389 | 371,974 | 383,930 | 366,365 | 30,530 |
| Blue Indigo Solar[1] | 6,230,682 | 2050 | 29 | 4,689,471 | 11,328,226 | 16,017,697 | - | 16,017,697 | 337,477 | 348,646 | 360,184 | 372,105 | 354,603 | 29,550 |
| Cattle Ranch Solar[1] | 5,097,776 | 2050 | 29 | 3,827,779 | 9,246,001 | 13,073,781 | - | 13,073,781 | 275,823 | 284,928 | 294,333 | 304,049 | 289,783 | 24,149 |
| Citrus Solar | 6,546,573 | 2046 | 25 | 4,185,822 | 10,098,742 | 14,284,564 | - | 14,284,564 | 383,120 | 395,265 | 407,796 | 420,724 | 401,726 | 33,477 |
| Coral Farm Solar[1] | 6,529,531 | 2048 | 27 | 4,386,511 | 10,577,712 | 14,964,223 | - | 14,964,223 | 361,340 | 372,611 | 384,234 | 396,219 | 378,601 | 31,550 |
| DeSoto Solar (Solar Energy Ctr) | 1,688,327 | 2039 | 18 | 890,119 | 2,149,655 | 3,039,774 | 1,215,910 | 1,823,865 | 75,666 | 78,179 | 80,775 | 83,458 | 79,519 | 6,627 |
| Echo River Solar[1] | 4,509,852 | 2050 | 29 | 3,544,710 | 8,572,821 | 12,117,531 | - | 12,117,531 | 249,044 | 257,678 | 266,612 | 275,855 | 262,297 | 21,858 |
| Egret Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Hammock Solar[1] | 6,787,225 | 2048 | 27 | 4,575,858 | 11,035,319 | 15,611,177 | - | 15,611,177 | 376,213 | 388,000 | 400,156 | 412,693 | 394,265 | 32,855 |
| Hibiscus Solar[1] | 4,835,622 | 2050 | 29 | 3,688,957 | 8,914,504 | 12,603,461 | - | 12,603,461 | 263,503 | 272,352 | 281,499 | 290,953 | 277,077 | 23,090 |
| Horizon Solar[1] | 7,262,822 | 2048 | 27 | 4,969,545 | 11,991,570 | 16,961,115 | - | 16,961,115 | 405,336 | 418,271 | 431,619 | 445,392 | 425,154 | 35,430 |
| Indian River Solar[1] | 7,742,981 | 2048 | 27 | 5,195,314 | 12,528,604 | 17,723,917 | - | 17,723,917 | 428,260 | 441,599 | 455,353 | 469,536 | 448,687 | 37,391 |
| Interstate Solar[1] | 5,054,968 | 2049 | 28 | 3,752,185 | 9,069,386 | 12,821,571 | - | 12,821,571 | 282,062 | 291,596 | 301,452 | 311,641 | 296,688 | 24,724 |
| Lakeside Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Loggerhead Solar[1] | 6,783,128 | 2048 | 27 | 4,608,908 | 11,118,814 | 15,727,721 | - | 15,727,721 | 377,348 | 389,286 | 401,602 | 414,308 | 395,636 | 32,970 |
| Magnolia Springs Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Manatee Solar | 6,912,802 | 2046 | 25 | 4,427,602 | 10,682,597 | 15,110,200 | - | 15,110,200 | 404,876 | 417,741 | 431,014 | 444,709 | 424,585 | 35,382 |
| Miami-Dade Solar[1] | 5,454,948 | 2049 | 28 | 3,887,311 | 9,383,581 | 13,270,892 | - | 13,270,892 | 298,807 | 308,447 | 318,398 | 328,669 | 313,580 | 26,132 |
| Nassau Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Northern Preserve Solar[1] | 6,075,212 | 2050 | 29 | 4,481,682 | 10,819,417 | 15,301,099 | - | 15,301,099 | 326,097 | 336,652 | 347,547 | 358,795 | 342,273 | 28,523 |
| Okeechobee Solar[1] | 7,322,209 | 2050 | 29 | 5,203,211 | 12,547,440 | 17,750,652 | - | 17,750,652 | 386,438 | 398,420 | 410,773 | 423,510 | 404,785 | 33,732 |
| Pioneer Trail Solar[1] | 7,007,072 | 2049 | 28 | 4,985,019 | 12,033,764 | 17,018,782 | - | 17,018,782 | 383,546 | 395,896 | 408,644 | 421,803 | 402,472 | 33,539 |

# Section 5.1

*Annual Accrual Calculation - Combined*

| | | Year | | Future Cost | | | Difference | | Annual Accrual | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Unit** | **Dismantlement Cost in 2021 Dollars** | **Economic Recovery Year** | **Recovery Period As of 1/1/2022** | **1st Yr Expense (Future $)** | **2nd Yr Expense (Future $)** | **Total Cost (Future $)** | **Adj Reserve as of 12/31/2021** | **Amount To Accrue** | **2022** | **2023** | **2024** | **2025** | **4 Year Average** | **Monthly Accrual** |
| Proposed Solar 2021[1] - Gulf | 12,972,293 | 2051 | 30 | 10,020,128 | 24,199,476 | 34,219,604 | - | 34,219,604 | 686,547 | 709,108 | 732,410 | 756,478 | 721,136 | 60,095 |
| Proposed Solar 2021[1] - FPL | 51,889,172 | 2051 | 30 | 40,080,513 | 96,797,902 | 136,878,415 | - | 136,878,415 | 2,746,189 | 2,836,432 | 2,929,641 | 3,025,912 | 2,884,544 | 240,379 |
| Proposed Solar 2022[1] | 38,916,879 | 2052 | 30 | 31,113,611 | 75,144,883 | 106,258,495 | - | 106,258,495 | 2,090,810 | 2,161,998 | 2,235,611 | 2,311,730 | 2,200,037 | 183,336 |
| Proposed Solar 2023[1] | 64,861,465 | 2053 | 30 | 53,674,917 | 129,639,244 | 183,314,161 | - | 183,314,161 | - | 3,537,139 | 3,661,781 | 3,790,816 | 2,747,434 | 228,953 |
| Proposed Solar 2024[1] | 64,861,465 | 2054 | 30 | 55,559,676 | 134,196,362 | 189,756,038 | - | 189,756,038 | - | - | 3,590,104 | 3,720,894 | 1,827,750 | 152,312 |
| Proposed Solar 2025[1] | 45,403,026 | 2055 | 30 | 40,258,909 | 97,243,094 | 137,502,003 | - | 137,502,003 | - | - | - | 2,550,504 | 637,626 | 53,136 |
| Southfork Solar[1] | 5,119,221 | 2050 | 29 | 3,760,129 | 9,076,677 | 12,836,806 | - | 12,836,806 | 274,250 | 283,084 | 292,201 | 301,612 | 287,787 | 23,982 |
| Space Coast Solar | 406,482 | 2039 | 18 | 247,642 | 602,271 | 849,914 | 322,381 | 527,533 | 20,227 | 21,073 | 21,955 | 22,873 | 21,532 | 1,794 |
| Sunshine Gateway Solar[1] | 7,238,274 | 2049 | 28 | 5,083,269 | 12,265,354 | 17,348,623 | - | 17,348,623 | 393,866 | 406,356 | 419,242 | 432,537 | 413,001 | 34,417 |
| Sweetbay Solar[1] | 4,784,887 | 2050 | 29 | 3,651,922 | 8,824,862 | 12,476,784 | - | 12,476,784 | 260,789 | 269,552 | 278,609 | 287,970 | 274,230 | 22,852 |
| Trailside Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Twin Lakes Solar[1] | 5,997,276 | 2050 | 29 | 4,388,694 | 10,592,343 | 14,981,037 | - | 14,981,037 | 320,746 | 331,033 | 341,650 | 352,607 | 336,509 | 28,042 |
| Union Springs Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Wildflower Solar[1] | 6,813,322 | 2048 | 27 | 4,627,932 | 11,164,400 | 15,792,332 | - | 15,792,332 | 378,969 | 390,954 | 403,318 | 416,073 | 397,328 | 33,111 |
| **Turkey Point** | | | | | | | | | | | | | | |
| Turkey Point Common | 3,809,514 | 2047 | 26 | 2,247,825 | 5,401,237 | 7,649,062 | - | 7,649,062 | 206,226 | 211,830 | 217,586 | 223,498 | 214,785 | 17,899 |
| Turkey Point Sync Condenser 1 | 621,735 | 2060 | 39 | 1,064,773 | 2,592,074 | 3,656,847 | - | 3,656,847 | 34,818 | 36,436 | 38,130 | 39,902 | 37,321 | 3,110 |
| Turkey Point Sync Condenser 2 | 621,735 | 2060 | 39 | 1,064,773 | 2,592,074 | 3,656,847 | - | 3,656,847 | 34,818 | 36,436 | 38,130 | 39,902 | 37,321 | 3,110 |
| Turkey Point Unit 5 | 1,896,102 | 2047 | 26 | 2,280,123 | 5,593,055 | 7,873,178 | - | 7,873,178 | 140,573 | 148,484 | 156,842 | 165,669 | 152,892 | 12,741 |
| **WCEC** | | | | | | | | | | | | | | |
| West County Common | 12,923,154 | 2051 | 30 | 9,286,858 | 22,380,835 | 31,667,692 | - | 31,667,692 | 662,117 | 682,196 | 702,885 | 724,201 | 692,850 | 57,737 |
| West County Unit 1 | 7,101,184 | 2049 | 28 | 5,242,894 | 12,672,362 | 17,915,255 | - | 17,915,255 | 395,301 | 408,584 | 422,313 | 436,504 | 415,676 | 34,640 |
| West County Unit 2 | 7,101,184 | 2049 | 28 | 5,242,894 | 12,672,362 | 17,915,255 | - | 17,915,255 | 395,301 | 408,584 | 422,313 | 436,504 | 415,676 | 34,640 |
| West County Unit 3 | 7,101,184 | 2051 | 30 | 5,626,026 | 13,599,112 | 19,225,138 | - | 19,225,138 | 380,106 | 392,936 | 406,200 | 419,912 | 399,789 | 33,316 |
| **Grand Total** | **$ 1,178,212,831** | | | **$ 627,374,363** | **$ 1,514,392,742** | **$ 2,532,232,056** | **$ 300,788,935** | **$ 2,231,443,122** | **$ 46,030,362** | **$ 50,978,790** | **$ 56,149,112** | **$ 60,411,972** | **$ 53,392,559** | **$ 4,449,380** |

**Notes:**

[1] New or proposed unit(s) since 2016 Dismantlement Study

[2] Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

[3] Net of Ownership

[4] Dismantlement costs are incurred over multiple years based on timing of remediation activities

# Section 5.2

*Annual Accrual Calculation – As of 12/31/2021*
*(By Unit) SEPARATE RATEMAKING*

# Section 5.2

*Annual Accrual Calculation - Separate Ratemaking*

**Florida Power & Light**

| Unit | Dismantlement Cost in 2021 Dollars | Year: Economic Recovery Year | Year: Recovery Period As of 1/1/2022 | Future Cost: 1st Yr Expense (Future $) | Future Cost: 2nd Yr Expense (Future $) | Future Cost: Total Cost (Future $) | Difference: Adj Reserve as of 12/31/2021 | Difference: Amount To Accrue | Annual Accrual: 2022 | 2023 | 2024 | 2025 | 4 Year Average | Monthly Accrual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cape Canaveral** | | | | | | | | | | | | | | |
| Cape Canaveral CC Common | $ 7,495,811 | 2053 | 32 | $ 5,387,028 | $ 12,963,323 | $ 18,350,352 | $ - | $ 18,350,352 | $ 359,552 | $ 369,754 | $ 380,245 | $ 391,034 | $ 375,146 | $ 31,262 |
| Cape Canaveral CC Unit 5 | 6,091,912 | 2053 | 32 | 5,534,094 | 13,399,415 | 18,933,509 | - | 18,933,509 | 323,993 | 335,680 | 347,789 | 360,334 | 341,949 | 28,496 |
| **Cedar Bay** | | | | | | | | | | | | | | |
| Cedar Bay | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| **Dania Beach** | | | | | | | | | | | | | | |
| Dania Beach Common[1] | 3,050,337 | 2062 | 40 | 3,073,280 | 7,408,610 | 10,481,890 | - | 10,481,890 | 134,841 | 139,067 | 143,425 | 147,920 | 141,313 | 11,776 |
| Dania Beach Unit 7[1] | 3,029,430 | 2062 | 40 | 4,244,138 | 10,291,765 | 14,535,902 | - | 14,535,902 | 153,023 | 159,142 | 165,505 | 172,122 | 162,448 | 13,537 |
| **Ft. Myers** | | | | | | | | | | | | | | |
| Ft. Myers Common | 16,606,148 | 2043 | 22 | 8,835,452 | 21,221,330 | 30,056,782 | - | 30,056,782 | 1,014,381 | 1,042,109 | 1,070,596 | 1,099,862 | 1,056,737 | 88,061 |
| Ft. Myers GT (Blackstart) | 85,181 | 2056 | 35 | 175,856 | 430,289 | 606,146 | - | 606,146 | 5,715 | 6,045 | 6,394 | 6,762 | 6,229 | 519 |
| Ft. Myers Unit 2 | 6,054,435 | 2043 | 22 | 4,428,845 | 10,801,360 | 15,230,205 | - | 15,230,205 | 430,341 | 448,769 | 467,987 | 488,028 | 458,781 | 38,232 |
| Ft. Myers Unit 3 (A, B, C & D) | 2,714,359 | 2056 | 35 | 2,619,291 | 6,334,795 | 8,954,086 | - | 8,954,086 | 135,121 | 139,808 | 144,658 | 149,676 | 142,316 | 11,860 |
| **Indiantown** | | | | | | | | | | | | | | |
| Indiantown Common[1, 2] | 22,500,000 | N/A | 0 | - | - | 22,500,000 | 22,500,000 | - | - | - | - | - | - | - |
| **Lauderdale** | | | | | | | | | | | | | | |
| Ft. Lauderdale Common | 11,074,648 | 2056 | 35 | 9,217,132 | 22,212,824 | 31,429,956 | - | 31,429,956 | 517,300 | 532,950 | 549,072 | 565,682 | 541,251 | 45,104 |
| Ft. Lauderdale GT (Blackstart) | 239,855 | 2056 | 35 | 264,575 | 641,641 | 906,216 | - | 906,216 | 12,626 | 13,115 | 13,623 | 14,150 | 13,379 | 1,115 |
| Ft. Lauderdale Unit 4[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Ft. Lauderdale Unit 5[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Ft. Lauderdale Unit 6 (Peaker) | 2,344,453 | 2056 | 35 | 2,631,759 | 6,384,519 | 9,016,278 | - | 9,016,278 | 124,309 | 129,186 | 134,254 | 139,522 | 131,818 | 10,985 |
| **Manatee** | | | | | | | | | | | | | | |
| Manatee Common | 13,105,682 | 2045 | 24 | 7,102,856 | 17,044,546 | 24,147,402 | - | 24,147,402 | 739,192 | 758,257 | 777,813 | 797,873 | 768,284 | 64,024 |
| Manatee Unit 1 | 34,650,000 | N/A | 0 | - | - | 34,650,000 | 34,650,000 | - | - | - | - | - | - | - |
| Manatee Unit 2 | 34,650,000 | N/A | 0 | - | - | 34,650,000 | 34,650,000 | - | - | - | - | - | - | - |
| Manatee Unit 3 | 3,887,739 | 2045 | 24 | 2,936,697 | 7,144,274 | 10,080,971 | - | 10,080,971 | 256,290 | 266,670 | 277,470 | 288,707 | 272,284 | 22,690 |
| **Manatee Energy Storage** | | | | | | | | | | | | | | |
| Manatee Energy Storage[1] | 17,306,793 | 2041 | 20 | 9,616,036 | 23,188,731 | 32,804,768 | - | 32,804,768 | 1,190,237 | 1,228,909 | 1,268,836 | 1,310,061 | 1,249,511 | 104,126 |
| **Martin** | | | | | | | | | | | | | | |
| Martin Common | 31,217,724 | 2045 | 24 | 17,306,624 | 41,561,821 | 58,868,445 | - | 58,868,445 | 1,780,024 | 1,827,697 | 1,876,647 | 1,926,908 | 1,852,819 | 154,402 |
| Martin ISCC (Solar) | 12,107,068 | 2045 | 24 | 7,444,641 | 17,959,325 | 25,403,966 | - | 25,403,966 | 725,417 | 748,167 | 771,631 | 795,831 | 760,261 | 63,355 |
| Martin Unit 1[2] | 9,250,000 | N/A | 0 | - | - | 9,250,000 | 9,250,000 | - | - | - | - | - | - | - |
| Martin Unit 2[2] | 9,250,000 | N/A | 0 | - | - | 9,250,000 | 9,250,000 | - | - | - | - | - | - | - |
| Martin Unit 3 | 1,727,420 | 2034 | 13 | 858,183 | 2,090,689 | 2,948,872 | 1,990,489 | 958,384 | 56,920 | 59,311 | 61,802 | 64,397 | 60,607 | 5,051 |
| Martin Unit 4 | 1,741,758 | 2034 | 13 | 859,509 | 2,092,814 | 2,952,323 | 1,992,818 | 959,505 | 57,192 | 59,561 | 62,028 | 64,598 | 60,845 | 5,070 |
| Martin Unit 8 | 5,048,232 | 2045 | 24 | 3,508,045 | 8,507,116 | 12,015,161 | - | 12,015,161 | 320,310 | 332,094 | 344,313 | 356,980 | 338,424 | 28,202 |
| **Okeechobee** | | | | | | | | | | | | | | |
| Okeechobee Clean Energy Common | 16,549,387 | 2059 | 38 | 15,357,294 | 37,023,055 | 52,380,349 | - | 52,380,349 | 744,784 | 767,712 | 791,346 | 815,707 | 779,887 | 64,991 |
| Okeechobee Clean Energy Unit 1 | 5,529,710 | 2059 | 38 | 7,003,593 | 16,989,623 | 23,993,216 | - | 23,993,216 | 282,960 | 294,102 | 305,683 | 317,720 | 300,116 | 25,010 |
| **Port Everglades** | | | | | | | | | | | | | | |
| Port Everglades Common | 7,100,824 | 2056 | 35 | 5,388,624 | 12,960,229 | 18,348,853 | - | 18,348,853 | 318,497 | 327,255 | 336,253 | 345,498 | 331,876 | 27,656 |
| Port Everglades GTs[2] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| Port Everglades Unit 5 | 3,152,060 | 2056 | 35 | 4,246,382 | 10,333,865 | 14,580,248 | - | 14,580,248 | 179,887 | 187,934 | 196,340 | 205,123 | 192,321 | 16,027 |
| **Riviera Beach** | | | | | | | | | | | | | | |
| Riviera Beach Common | 4,285,990 | 2054 | 33 | 3,348,211 | 8,068,051 | 11,416,262 | - | 11,416,262 | 206,778 | 213,009 | 219,428 | 226,040 | 216,314 | 18,026 |
| Riviera Beach Unit 5 | (84,365) | 2054 | 33 | 2,355,862 | 5,837,198 | 8,193,060 | - | 8,193,060 | 30,866 | 34,208 | 37,912 | 42,017 | 36,251 | 3,021 |
| **Sanford** | | | | | | | | | | | | | | |
| Sanford Common | 7,084,445 | 2043 | 22 | 3,934,476 | 9,467,608 | 13,402,084 | - | 13,402,084 | 441,870 | 454,862 | 468,235 | 482,002 | 461,742 | 38,479 |
| Sanford Unit 4 | 5,700,057 | 2043 | 22 | 3,665,297 | 8,888,876 | 12,554,172 | - | 12,554,172 | 381,509 | 395,450 | 409,900 | 424,878 | 402,934 | 33,578 |
| Sanford Unit 5 | 5,860,966 | 2042 | 21 | 3,624,786 | 8,788,556 | 12,413,342 | - | 12,413,342 | 403,970 | 418,667 | 433,899 | 449,686 | 426,555 | 35,546 |
| **Scherer** | | | | | | | | | | | | | | |
| Scherer Ash Pond *(FPL)*[3, 4] | 125,977,608 | 2066 | 45 | - | - | 166,715,255 | 85,455,683 | 81,259,572 | 4,731,572 | 4,857,207 | 4,986,186 | 5,118,599 | 4,923,391 | 410,283 |
| Scherer Coal Handling *(FPL)*[3] | 943,680 | 2047 | 26 | 627,965 | 1,515,475 | 2,143,440 | - | 2,143,440 | 54,045 | 55,777 | 57,565 | 59,410 | 56,699 | 4,725 |
| Scherer Common *(FPL)*[3] | 9,495,598 | 2047 | 26 | 5,975,812 | 14,387,299 | 20,363,112 | - | 20,363,112 | 529,805 | 545,581 | 561,826 | 578,556 | 553,942 | 46,162 |
| Scherer Unit 4 *(FPL)*[3] | 16,791,139 | 2047 | 26 | 10,938,625 | 26,379,113 | 37,317,739 | - | 37,317,739 | 952,206 | 981,908 | 1,012,536 | 1,044,120 | 997,692 | 83,141 |

# Section 5.2

*Annual Accrual Calculation - Separate Ratemaking*

**Florida Power & Light**

| Unit | Dismantlement Cost in 2021 Dollars | Year: Economic Recovery Year | Year: Recovery Period As of 1/1/2022 | Future Cost: 1st Yr Expense (Future $) | Future Cost: 2nd Yr Expense (Future $) | Future Cost: Total Cost (Future $) | Difference: Adj Reserve as of 12/31/2021 | Difference: Amount To Accrue | Annual Accrual: 2022 | 2023 | 2024 | 2025 | 4 Year Average | Monthly Accrual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **St. Johns River** | | | | | | | | | | | | | | |
| SJRPP Common[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Handling[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Unit 1[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| SJRPP Unit 2[1, 3] | - | N/A | 0 | - | - | - | - | - | - | - | - | - | - | - |
| **Solar** | | | | | | | | | | | | | | |
| Babcock Preserve Solar[1] | 6,642,785 | 2050 | 29 | 4,890,388 | 11,805,652 | 16,696,040 | - | 16,696,040 | 356,238 | 367,741 | 379,616 | 391,874 | 373,867 | 31,156 |
| Babcock Ranch Solar | 6,882,893 | 2046 | 25 | 4,382,132 | 10,570,221 | 14,952,353 | - | 14,952,353 | 401,993 | 414,664 | 427,734 | 441,216 | 421,402 | 35,117 |
| Barefoot Bay Solar[1] | 6,975,248 | 2048 | 27 | 4,757,511 | 11,478,547 | 16,236,058 | - | 16,236,058 | 388,712 | 401,068 | 413,816 | 426,970 | 407,642 | 33,970 |
| Blue Cypress Solar[1] | 6,932,101 | 2048 | 27 | 4,606,730 | 11,104,377 | 15,711,107 | - | 15,711,107 | 381,700 | 393,444 | 405,549 | 418,027 | 399,680 | 33,307 |
| Blue Heron Solar[1] | 6,522,876 | 2050 | 29 | 4,782,625 | 11,544,101 | 16,326,726 | - | 16,326,726 | 349,166 | 360,389 | 371,974 | 383,930 | 366,365 | 30,530 |
| Cattle Ranch Solar[1] | 5,097,776 | 2050 | 29 | 3,827,779 | 9,246,001 | 13,073,781 | - | 13,073,781 | 275,823 | 284,928 | 294,333 | 304,049 | 289,783 | 24,149 |
| Citrus Solar | 6,546,573 | 2046 | 25 | 4,185,822 | 10,098,742 | 14,284,564 | - | 14,284,564 | 383,120 | 395,265 | 407,796 | 420,724 | 401,726 | 33,477 |
| Coral Farm Solar[1] | 6,529,531 | 2048 | 27 | 4,386,511 | 10,577,712 | 14,964,223 | - | 14,964,223 | 361,340 | 372,611 | 384,234 | 396,219 | 378,601 | 31,550 |
| DeSoto Solar (Solar Energy Ctr) | 1,688,327 | 2039 | 18 | 890,119 | 2,149,655 | 3,039,774 | 1,215,910 | 1,823,865 | 75,666 | 78,179 | 80,775 | 83,458 | 79,519 | 6,627 |
| Echo River Solar[1] | 4,509,852 | 2050 | 29 | 3,544,710 | 8,572,821 | 12,117,531 | - | 12,117,531 | 249,044 | 257,678 | 266,612 | 275,855 | 262,297 | 21,858 |
| Egret Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Hammock Solar[1] | 6,787,225 | 2048 | 27 | 4,575,858 | 11,035,319 | 15,611,177 | - | 15,611,177 | 376,213 | 388,000 | 400,156 | 412,693 | 394,265 | 32,855 |
| Hibiscus Solar[1] | 4,835,622 | 2050 | 29 | 3,688,957 | 8,914,504 | 12,603,461 | - | 12,603,461 | 263,503 | 272,352 | 281,499 | 290,953 | 277,077 | 23,090 |
| Horizon Solar[1] | 7,262,822 | 2048 | 27 | 4,969,545 | 11,991,570 | 16,961,115 | - | 16,961,115 | 405,336 | 418,271 | 431,619 | 445,392 | 425,154 | 35,430 |
| Indian River Solar[1] | 7,742,981 | 2048 | 27 | 5,195,314 | 12,528,604 | 17,723,917 | - | 17,723,917 | 428,260 | 441,599 | 455,353 | 469,536 | 448,687 | 37,391 |
| Interstate Solar[1] | 5,054,968 | 2049 | 28 | 3,752,185 | 9,069,386 | 12,821,571 | - | 12,821,571 | 282,062 | 291,596 | 301,452 | 311,641 | 296,688 | 24,724 |
| Lakeside Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Loggerhead Solar[1] | 6,783,128 | 2048 | 27 | 4,608,908 | 11,118,814 | 15,727,721 | - | 15,727,721 | 377,348 | 389,286 | 401,602 | 414,308 | 395,636 | 32,970 |
| Magnolia Springs Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Manatee Solar | 6,912,802 | 2046 | 25 | 4,427,602 | 10,682,597 | 15,110,200 | - | 15,110,200 | 404,876 | 417,741 | 431,014 | 444,709 | 424,585 | 35,382 |
| Miami-Dade Solar[1] | 5,454,948 | 2049 | 28 | 3,887,311 | 9,383,581 | 13,270,892 | - | 13,270,892 | 298,807 | 308,447 | 318,398 | 328,669 | 313,580 | 26,132 |
| Nassau Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Northern Preserve Solar[1] | 6,075,212 | 2050 | 29 | 4,481,682 | 10,819,417 | 15,301,099 | - | 15,301,099 | 326,097 | 336,652 | 347,547 | 358,795 | 342,273 | 28,523 |
| Okeechobee Solar[1] | 7,322,209 | 2050 | 29 | 5,203,211 | 12,547,440 | 17,750,652 | - | 17,750,652 | 386,438 | 398,420 | 410,773 | 423,510 | 404,785 | 33,732 |
| Pioneer Trail Solar[1] | 7,007,072 | 2049 | 28 | 4,985,019 | 12,033,764 | 17,018,782 | - | 17,018,782 | 383,546 | 395,896 | 408,644 | 421,803 | 402,472 | 33,539 |
| Proposed Solar 2021[1] - FPL | 51,889,172 | 2051 | 30 | 40,080,513 | 96,797,902 | 136,878,415 | - | 136,878,415 | 2,746,189 | 2,836,432 | 2,929,641 | 3,025,912 | 2,884,544 | 240,379 |
| Proposed Solar 2022[1] | 38,916,879 | 2052 | 30 | 31,113,611 | 75,144,883 | 106,258,495 | - | 106,258,495 | 2,090,810 | 2,161,998 | 2,235,611 | 2,311,730 | 2,200,037 | 183,336 |
| Proposed Solar 2023[1] | 64,861,465 | 2053 | 30 | 53,674,917 | 129,639,244 | 183,314,161 | - | 183,314,161 | - | 3,537,139 | 3,661,781 | 3,790,816 | 2,747,434 | 228,953 |
| Proposed Solar 2024[1] | 64,861,465 | 2054 | 30 | 55,559,676 | 134,196,362 | 189,756,038 | - | 189,756,038 | - | - | 3,590,104 | 3,720,894 | 1,827,750 | 152,312 |
| Proposed Solar 2025[1] | 45,403,026 | 2055 | 30 | 40,258,909 | 97,243,094 | 137,502,003 | - | 137,502,003 | - | - | - | 2,550,504 | 637,626 | 53,136 |
| Southfork Solar[1] | 5,119,221 | 2050 | 29 | 3,760,129 | 9,076,677 | 12,836,806 | - | 12,836,806 | 274,250 | 283,084 | 292,201 | 301,612 | 287,787 | 23,982 |
| Space Coast Solar | 406,482 | 2039 | 18 | 247,642 | 602,271 | 849,914 | 322,381 | 527,533 | 20,227 | 21,073 | 21,955 | 22,873 | 21,532 | 1,794 |
| Sunshine Gateway Solar[1] | 7,238,274 | 2049 | 28 | 5,083,269 | 12,265,354 | 17,348,623 | - | 17,348,623 | 393,866 | 406,356 | 419,242 | 432,537 | 413,001 | 34,417 |
| Sweetbay Solar[1] | 4,784,887 | 2050 | 29 | 3,651,922 | 8,824,862 | 12,476,784 | - | 12,476,784 | 260,789 | 269,552 | 278,609 | 287,970 | 274,230 | 22,852 |
| Trailside Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Twin Lakes Solar[1] | 5,997,276 | 2050 | 29 | 4,388,694 | 10,592,343 | 14,981,037 | - | 14,981,037 | 320,746 | 331,033 | 341,650 | 352,607 | 336,509 | 28,042 |
| Union Springs Solar[1] | 6,486,147 | 2050 | 29 | 4,840,652 | 11,690,150 | 16,530,802 | - | 16,530,802 | 349,979 | 361,454 | 373,304 | 385,544 | 367,570 | 30,631 |
| Wildflower Solar[1] | 6,813,322 | 2048 | 27 | 4,627,932 | 11,164,400 | 15,792,332 | - | 15,792,332 | 378,969 | 390,954 | 403,318 | 416,073 | 397,328 | 33,111 |
| **Turkey Point** | | | | | | | | | | | | | | |
| Turkey Point Common | 3,809,514 | 2047 | 26 | 2,247,825 | 5,401,237 | 7,649,062 | - | 7,649,062 | 206,226 | 211,830 | 217,586 | 223,498 | 214,785 | 17,899 |
| Turkey Point Sync Condenser 1 | 621,735 | 2060 | 39 | 1,064,773 | 2,592,074 | 3,656,847 | - | 3,656,847 | 34,818 | 36,436 | 38,130 | 39,902 | 37,321 | 3,110 |
| Turkey Point Sync Condenser 2 | 621,735 | 2060 | 39 | 1,064,773 | 2,592,074 | 3,656,847 | - | 3,656,847 | 34,818 | 36,436 | 38,130 | 39,902 | 37,321 | 3,110 |
| Turkey Point Unit 5 | 1,896,102 | 2047 | 26 | 2,280,123 | 5,593,055 | 7,873,178 | - | 7,873,178 | 140,573 | 148,484 | 156,842 | 165,669 | 152,892 | 12,741 |
| **WCEC** | | | | | | | | | | | | | | |
| West County Common | 12,923,154 | 2051 | 30 | 9,286,858 | 22,380,835 | 31,667,692 | - | 31,667,692 | 662,117 | 682,196 | 702,885 | 724,201 | 692,850 | 57,737 |
| West County Unit 1 | 7,101,184 | 2049 | 28 | 5,242,894 | 12,672,362 | 17,915,255 | - | 17,915,255 | 395,301 | 408,584 | 422,313 | 436,504 | 415,676 | 34,640 |
| West County Unit 2 | 7,101,184 | 2049 | 28 | 5,242,894 | 12,672,362 | 17,915,255 | - | 17,915,255 | 395,301 | 408,584 | 422,313 | 436,504 | 415,676 | 34,640 |
| West County Unit 3 | 7,101,184 | 2051 | 30 | 5,626,026 | 13,599,112 | 19,225,138 | - | 19,225,138 | 380,106 | 392,936 | 406,200 | 419,912 | 399,789 | 33,316 |
| **Grand Total** | **$ 969,567,177** | | | **$ 556,088,181** | **$ 1,342,782,363** | **$ 2,175,885,799** | **$ 201,277,281** | **$ 1,974,608,518** | **$ 35,585,800** | **$ 40,246,017** | **$ 45,120,030** | **$ 49,127,020** | **$ 42,519,717** | **$ 3,543,310** |

**Notes:**

[1] New or proposed unit(s) since 2016 Dismantlement Study

[2] Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

[3] Net of Ownership

[4] Dismantlement costs are incurred over multiple years based on timing of remediation activities

# Section 5.2

*Annual Accrual Calculation - Separate Ratemaking*

**Gulf Power**

| Unit | Dismantlement Cost in 2021 Dollars | Year: Economic Recovery Year | Year: Recovery Period As of 1/1/2022 | Future Cost: 1st Yr Expense (Future $) | Future Cost: 2nd Yr Expense (Future $) | Future Cost: Total Cost (Future $) | Difference: Adj Reserve as of 12/31/2021 | Difference: Amount To Accrue | Annual Accrual: 2022 | 2023 | 2024 | 2025 | 4 Year Average | Monthly Accrual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Crist** | | | | | | | | | | | | | | |
| Crist Ash Landfill (West) | $ 16,746,637 | 2022 | 1 | $ 5,023,991 | $ 11,722,646 | $ 16,746,637 | $ 16,746,637 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Crist Coal Handling | 1,959,863 | 2026 | 5 | 659,884 | 1,584,660 | 2,244,543 | 2,077,040 | 167,503 | 31,708 | 32,580 | 33,476 | 34,396 | 33,040 | 2,753 |
| Crist Common | 23,426,718 | 2062 | 41 | 23,660,135 | 57,036,971 | 80,697,107 | - | 80,697,107 | 1,010,953 | 1,041,914 | 1,073,824 | 1,106,711 | 1,058,351 | 88,196 |
| Crist Unit 4 | 2,835,054 | 2024 | 3 | 891,979 | 2,139,736 | 3,031,716 | 2,891,790 | 139,925 | 45,603 | 46,634 | 47,688 | - | 34,981 | 2,915 |
| Crist Unit 5 | 2,837,780 | 2026 | 5 | 949,134 | 2,292,783 | 3,241,917 | 2,992,538 | 249,378 | 47,255 | 48,531 | 49,840 | 51,185 | 49,203 | 4,100 |
| Crist Unit 6 | 8,066,315 | 2035 | 14 | 3,689,067 | 8,892,766 | 12,581,833 | 9,871,900 | 2,709,933 | 156,185 | 161,224 | 166,426 | 171,795 | 163,908 | 13,659 |
| Crist Unit 7 | 9,241,692 | 2038 | 17 | 4,874,953 | 11,784,432 | 16,659,384 | 5,672,935 | 10,986,449 | 482,768 | 499,795 | 517,422 | 535,671 | 508,914 | 42,409 |
| Crist Unit 8A,B,C,D (CT)[1] | 1,701,523 | 2062 | 40 | 2,533,422 | 6,148,620 | 8,682,043 | - | 8,682,043 | 88,005 | 91,664 | 95,476 | 99,447 | 93,648 | 7,804 |
| **Daniel** | | | | | | | | | | | | | | |
| Daniel Ash Pond[3] | 19,237,400 | N/A | 0 | - | - | 19,237,400 | 19,237,400 | - | - | - | - | - | - | - |
| Daniel Coal Handling[3] | 2,288,745 | 2046 | 25 | 1,398,612 | 3,367,099 | 4,765,712 | - | 4,765,712 | 131,105 | 135,008 | 139,027 | 143,166 | 137,077 | 11,423 |
| Daniel Common[3] | 4,878,860 | 2046 | 25 | 2,955,930 | 7,114,122 | 10,070,052 | - | 10,070,052 | 278,345 | 286,531 | 294,958 | 303,633 | 290,867 | 24,239 |
| Daniel Unit 1[3] | 3,193,721 | 2046 | 25 | 2,146,047 | 5,188,267 | 7,334,314 | - | 7,334,314 | 191,290 | 197,759 | 204,446 | 211,359 | 201,214 | 16,768 |
| Daniel Unit 2[3] | 3,196,912 | 2046 | 25 | 2,148,524 | 5,194,325 | 7,342,849 | - | 7,342,849 | 191,496 | 197,972 | 204,668 | 211,590 | 201,432 | 16,786 |
| **Pace/Pea Ridge Cogen** | | | | | | | | | | | | | | |
| Pace/Pea Ridge Cogen Common | 45,626 | 2025 | 4 | 14,947 | 35,848 | 50,795 | 43,270 | 7,525 | 1,806 | 1,855 | 1,906 | 1,958 | 1,881 | 157 |
| Pace/Pea Ridge Cogen Unit 1 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| Pace/Pea Ridge Cogen Unit 2 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| Pace/Pea Ridge Cogen Unit 3 | 37,738 | 2025 | 4 | 10,753 | 28,802 | 39,554 | 33,694 | 5,860 | 1,439 | 1,456 | 1,473 | 1,491 | 1,465 | 122 |
| **Perdido Landfill** | | | | | | | | | | | | | | |
| Perdido Landfill Units 1-3 | 338,242 | 2029 | 8 | 124,983 | 301,244 | 426,227 | 246,763 | 179,464 | 20,230 | 20,824 | 21,434 | 22,063 | 21,138 | 1,761 |
| **Scherer** | | | | | | | | | | | | | | |
| Scherer Ash Pond *(Gulf)*[3,4] | 41,244,633 | 2066 | 45 | - | - | 54,581,998 | - | 54,581,998 | 11,037,693 | 7,658,810 | 6,117,148 | 5,045,089 | 7,464,685 | 622,057 |
| Scherer Coal Handling *(Gulf)*[3] | 308,957 | 2047 | 26 | 205,594 | 496,161 | 701,755 | - | 701,755 | 17,694 | 18,261 | 18,847 | 19,451 | 18,563 | 1,547 |
| Scherer Common *(Gulf)*[3] | 3,090,088 | 2047 | 26 | 1,944,651 | 4,681,920 | 6,626,571 | - | 6,626,571 | 172,410 | 177,544 | 182,830 | 188,275 | 180,265 | 15,022 |
| Scherer Unit 3 *(Gulf)*[3] | 5,060,401 | 2047 | 26 | 3,322,472 | 8,014,673 | 11,337,145 | - | 11,337,145 | 288,014 | 297,090 | 306,452 | 316,108 | 301,916 | 25,160 |
| **Scholz** | | | | | | | | | | | | | | |
| Scholz Common[2] | 22,226,024 | N/A | 0 | - | - | 22,226,024 | 22,226,024 | - | - | - | - | - | - | - |
| **Smith** | | | | | | | | | | | | | | |
| Smith Common[2] | 17,404,273 | N/A | 0 | - | - | 17,404,273 | 17,404,273 | - | - | - | - | - | - | - |
| **Solar** | | | | | | | | | | | | | | |
| Blue Indigo Solar[1] | 6,230,682 | 2050 | 29 | 4,689,471 | 11,328,226 | 16,017,697 | - | 16,017,697 | 337,477 | 348,646 | 360,184 | 372,105 | 354,603 | 29,550 |
| Proposed Solar 2021[1] - Gulf | 12,972,293 | 2051 | 30 | 10,020,128 | 24,199,476 | 34,219,604 | - | 34,219,604 | 686,547 | 709,108 | 732,410 | 756,478 | 721,136 | 60,095 |
| **Grand Total** | **$ 208,645,655** | | | **$ 71,286,182** | **$ 171,610,380** | **$ 356,346,258** | **$ 99,511,654** | **$ 256,834,604** | **$ 15,220,903** | **$ 11,976,120** | **$ 10,572,883** | **$ 9,594,953** | **$ 11,841,215** | **$ 986,768** |

**Notes:**

[1] New or proposed unit(s) since 2016 Dismantlement Study

[2] Unit was partially dismantled or fully dismantled since 2016 Dismantlement Study as a result of a repowering or final retirement - See Executive Summary

[3] Net of Ownership

[4] Dismantlement costs are incurred over multiple years based on timing of remediation activities

# Section 6

*Future Expenditures by Year*

## Section 6

*Future Expenditures by Year*

**Future Dismantlement Expenditures by Year**
**(Per 2021 Dismantlement Study)**

| Year | Projected Dismantlement Expenditures |
|---|---|
| 2022 | $ 188,596,386 |
| 2023 | 25,249,088 |
| 2024 | 15,102,553 |
| 2025 | 17,930,591 |
| 2026 | 20,605,199 |
| 2027 | 23,563,279 |
| 2028 | 16,427,495 |
| 2029 | 15,251,952 |
| 2030 | 17,644,507 |
| 2031 | 8,506,426 |
| 2032 | 3,385,110 |
| 2033 | 2,689,924 |
| 2034 | 4,078,813 |
| 2035 | 10,316,478 |
| 2036 | 11,287,093 |
| 2037 | 1,420,813 |
| 2038 | 6,304,062 |
| 2039 | 14,345,396 |
| 2040 | 4,203,090 |
| 2041 | 11,086,240 |
| 2042 | 28,276,081 |
| 2043 | 31,160,768 |
| 2044 | 51,934,386 |
| 2045 | 39,921,467 |
| 2046 | 115,516,677 |
| 2047 | 81,465,864 |
| 2048 | 105,959,093 |
| 2049 | 120,994,333 |
| 2050 | 145,931,544 |
| 2051 | 250,346,640 |
| 2052 | 190,073,610 |
| 2053 | 141,788,284 |
| 2054 | 219,380,045 |
| 2055 | 190,569,349 |
| 2056 | 124,042,064 |
| 2057 | 61,627,766 |
| 2058 | 2,406,472 |
| 2059 | 24,846,936 |
| 2060 | 58,740,316 |
| 2061 | 7,837,877 |
| 2062 | 36,248,456 |
| 2063 | 82,396,212 |
| 2064 | 848,891 |
| 2065 | 877,314 |
| 2066 | 1,041,001 |
| 2067 | 6,115 |
| **Grand Total** | **$ 2,532,232,056** |

**Note:**
Unless otherwise noted (Section 5), FPL assumes dismantlement will commence at retirement and span two years for accrual calculations
Units retired on or before 2021 with forecasted expenditures in the year 2021, will have those expenditures reflected in year 2022 above

# Section 7

*Dismantlement Cost Analysis Prepared by 1898 & Co.*

# Dismantlement Study

Gulf Power & FPL

## Florida Power & Light Company; Gulf Power Company

Dismantlement Study
Project No. 121955

3/1/2021

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# 1.0 EXECUTIVE SUMMARY

## 1.1 Introduction

Florida Power & Light Company ("FPL") and Gulf Power Company ("Gulf") retained 1898 & Co., part of Burns & McDonnell Engineering Company, Inc. of Kansas City, Missouri to conduct a Dismantlement Study ("Study") for power generation assets ("Plants") located in Florida, Georgia, and Mississippi. The assets include natural gas-fired, coal-fired, solar, and battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives. The dismantlement costs were developed by 1898 & Co. using information provided by FPL and Gulf and in-house data available to 1898 & Co.

## 1.2 Results

### 1.2.1 1898 & Co. Cost Estimates

1898 & Co. has prepared cost estimates in 2020 dollars for the dismantlement of the Plants. When FPL and Gulf determine that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk steel. The following tables include a summary of the cost estimates prepared by 1898 & Co.

**Table 1-1: Cost Estimate Summary – FPL Sites**

| Summary | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|
| FPL Plants | $ 390,672,661 | $ (121,592,925) | $ 269,079,736 |
| FPL Solar Sites | $ 277,212,523 | $ (78,285,581) | $ 198,926,942 |
| TOTAL STUDY DISMANTLEMENT COSTS | $ 667,885,184 | $ (199,878,506) | $ 468,006,677 |

**Table 1-2: Cost Estimate Summary – Gulf Sites**

| Summary | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|
| Gulf Plants | $ 98,295,697 | $ (25,767,311) | $ 72,528,386 |
| Gulf Solar Sites | $ 9,145,797 | $ (2,897,560) | $ 6,248,237 |
| TOTAL STUDY DISMANTLEMENT COSTS | $ 107,441,494 | $ (28,664,871) | $ 78,776,623 |

### 1.2.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

**Table 1-3: FPL and 1898 & Co. Combined Dismantlement Cost Estimate Summaries**

| Summary | Combined Project Cost |
|---|---|
| FPL Plants | $ 505,357,344 |
| FPL Solar Sites | $ 198,926,942 |
| TOTAL STUDY DISMANTLEMENT COSTS | $ 704,284,286 |

**Table 1-4: Gulf and 1898 & Co. Combined Dismantlement Cost Estimate Summaries**

| Summary | Combined Project Cost |
|---|---|
| Gulf Plants | $ 189,387,353 |
| Gulf Solar Sites | $ 6,248,237 |
| TOTAL STUDY DISMANTLEMENT COSTS | $ 195,635,590 |

Table 1-3 and Table 1-4 do not include the costs for solar sites planned beyond 2020. These costs are provided in the following table. The solar proxy cost used by FPL for the proposed solar sites was not directly covered by the scope of the 1898 & Co. Study.

**Table 1-5: FPL and Gulf 2021 – 2025 Proposed Solar Sites Using Solar Proxy Estimate[1]**

| Summary | Combined Project Costs |
|---|---|
| 2021 Proposed Solar (10 Sites) | $ 64,992,857 |
| 2022 Proposed Solar (6 Sites) | $ 38,995,714 |
| 2023 Proposed Solar (10 Sites) | $ 64,992,857 |
| 2024 Proposed Solar (10 Sites) | $ 64,992,857 |
| 2025 Proposed Solar (7 Sites) | $ 45,495,000 |
| TOTAL COST 43 PROPOSED SOLAR SITES | $ 279,469,285 |

[1] Listed proposed sites are not included in Tables 1-3 and 1-4 as these sites are expected to be in service beyond 2020. The Solar Proxy estimate, provided in Appendix A-42, was utilized in preparing these cost estimates.

# 2.0 INTRODUCTION

## 2.1 Background

1898 & Co. was retained by FPL and Gulf to conduct a Study for power generation assets located in Florida, Georgia, and Mississippi to estimate the dismantlement costs. The assets include natural gas-fired, coal-fired, and solar generating facilities as well as battery energy storage facilities. The purpose of the Study was to review the facilities and to make a recommendation to FPL and Gulf regarding the total cost to dismantle the facilities at the end of their useful lives.

1898 & Co. has prepared dismantlement studies for over 200 facilities on various types of fossil fuel and renewables power plants using a proven approach to developing these estimates. In addition to preparing dismantlement estimates, 1898 & Co. has supported demolition projects as the owner's engineer, to evaluate demolition bids and oversee demolition activities. This has provided 1898 & Co. with insight into the range of competitive demolition bids, which also assists in confirming the reasonableness of the dismantlement estimates developed by 1898 & Co.

## 2.2 Study Methodology

The site dismantlement costs were developed using information provided by FPL and Gulf and in-house data 1898 & Co. has collected from previous project experience. 1898 & Co. estimated quantities for equipment based on a visual inspection of the facilities performed during a prior Study, review of engineering drawings, 1898 & Co.'s in-house database of plant equipment quantities, and 1898 & Co.'s professional judgment. This resulted in an estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market pricing for labor rates, equipment, and unit pricing were then developed for each task. The unit pricing was developed for each site based on local labor rates, equipment costs, and disposal costs specific to the area in which the work is to be performed. These rates were applied to the quantities for the Plants to determine the total cost of dismantlement for each site.

The dismantlement costs include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site. Included are the costs to dismantle all of the assets owned by FPL and Gulf at the site, including power generating equipment and balance of plant ("BOP") facilities.

1898 & Co. relied upon information provided by FPL and Gulf, including for example planning documents, which contain uncertain forecasts and tentative planning information. Due to the

nature of this planning information, it is subject to change at the discretion of the utility. 1898 & Co. relied upon the information as provided and has not reviewed the FPL and Gulf provided information for accuracy.

## 2.3 Site Visits

At the time of the Study, 1898 & Co. did not physically visit the sites due to travel restrictions relating to the COVID-19 pandemic. However, as part of a prior Study, individuals from 1898 & Co. and the demolition contractor Brandenburg visited the sites listed in Table 2-1, accompanied by representatives from FPL. The site visits consisted of a tour of the facility with Plant personnel, to review the equipment installed at each site.

**Table 2-1: 2016 Dismantlement Study Site Visit Dates**

| Site | Date Visited |
|---|---|
| Martin | May 14, 2015 |
| DeSoto Solar | May 20, 2015 |
| Fort Myers | May 20, 2015 |
| Riviera Beach | May 21, 2015 |
| West County | May 21, 2015 |
| Scherer | May 26, 2015 |
| St. John's River | May 27, 2015 |
| Cape Canaveral | May 27, 2015 |
| Sanford | May 28, 2015 |
| Manatee | May 28, 2015 |
| Turkey Point | May 29, 2015 |
| Lauderdale | May 29, 2015 |
| Port Everglades | May 29, 2015 |

Mr. Jon-Paul Zabala, from FPL, served as the representative throughout the site visits, along with plant personnel at each of the sites. The following 1898 & Co. representatives comprised the site visit team:

- Mr. Jeff Kopp, Project Manager
- Mr. Kory Sandven, Project Engineer
- Mr. Parker Hills, Project Engineer
- Mr. Andy Debrowski, Brandenburg, Demolition Contractor Representative

As such, in preparing this Study, 1898 & Co. additionally relied on information obtained during the site walkdowns conducted in 2015. FPL and Gulf personnel discussed material changes to the sites listed above since the time of the initial site visits.

# 3.0 PLANT DESCRIPTIONS

Below are plant descriptions for all of the Plants considered for the purposes of this Study.

## 3.1 FPL Plants

### 3.1.1 Cape Canaveral

The Cape Canaveral plant is located in Cape Canaveral, Florida. The facility is a single 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three heat recovery steam generators ("HRSGs"), and one steam turbine. The total capacity is approximately 1,290 megawatts ("MW"). Additionally, this unit includes a selective catalytic reduction ("SCR") for reducing mono-nitrogen oxides ("$NO_x$") emissions. The facility also includes a man-made cooling water intake and discharge canal which has a manatee heating station.

### 3.1.2 Cedar Bay

The Cedar Bay plant is located alongside the Broward River, approximately 9 miles northeast of downtown Jacksonville, Florida. The plant included a single coal-fired boiler (Unit 1) with a rating of 250 MW. Purchased in 2015, Cedar Bay was cutside the scope of 1898 & Co.'s 2015 study, but included in FPL's overall calculations. Retired late in 2016, the facilities have been undergoing demolition activities. Demolition activities are expected to be completed by the end of 2021. As such, a cost estimate was not included for Cedar Bay.

### 3.1.3 Dania Beach

The Dania Beach plant is planned for development in Fort Lauderdale, Florida. At the time of the Study the facility had not yet reach commercial operation. The facility is to be constructed in close proximity of the Lauderdale plant and it will consist of a 2 on 1 combined cycle unit (Unit 5), with a combined capacity of 1,163 MW.

### 3.1.4 Fort Myers

The Fort Myers plant is located along the Caloosahatchee River approximately 7 miles northeast of downtown Fort Myers, Florida. The facility includes a single 6-on-2 combined cycle unit (Unit 2) which incorporates six General Electric ("GE") 7FA combustion turbines, six Foster Wheeler HRSGs, and two steam turbines with a capacity of 1,812 MW at the summer peak rating. The facility also includes 2 simple cycle GE 7FA combustion turbines (Units 3A and 3B) with a combined capacity of 852 MW at the summer peak rating. Previously, the site included 12 small simple cycle combustion turbines, 10 of which have been replaced with 2

simple cycle GE 7FA.05 combustion turbines (Units 3C and 3D), and two of which remain as black start units. Water for the facility's condensing cooling system is provided via Caloosahatchee River with water discharge from the cooling towers to a man-made canal that discharges to the Orange River.

### 3.1.5 Indiantown

The Indiantown plant is located in Indiantown, Florida, approximately 3 miles east of Lake Okeechobee. Purchased in 2016, Indiantown was outside the scope of 1898 & Co.'s 2015 study. The facility consists of a coal-fired boiler (Unit 1) with a capacity of approximately 330 MW. The plant includes a flue gas desulfurization unit, a baghouse, cooling towers, and coal handling facilities. To the west of the plant is a cooling pond. The facility is to be retired in December 2020 with demolition commencing immediately thereafter. FPL estimated removal costs for Indiantown separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Indiantown.

### 3.1.6 Lauderdale

The Lauderdale plant is located in Fort Lauderdale, Florida. Originally, the facility included two conventional boiler steam units and associated steam turbines that were repowered in the mid 1990's to (2) two 2 on 1 combined cycle units (Units 4 and 5). Retired late in 2018, Units 4 and 5 have been undergoing demolition activities and will be replaced with Dania Beach. Demolition activities are expected to be completed on Units 4 and 5 by the end of 2021. As such, a cost estimate was not included for these Units.

In addition to the combined cycle units, the facility has five GE 7FA.05 combustion turbines, each rated for 231 MW (Unit 6) and two black start units. The brackish water used in the facility's condensing cooling system is provided by the Dania Cut-Off Canal and discharged into a man-made canal to the South Fork New River.

### 3.1.7 Manatee

The Manatee plant is located within Manatee County, approximately 5 miles east of Parrish, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), rated at approximately 809 MW each, and a 4-on-1 combined cycle unit (Unit 3) which includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine with a combined capacity of 1,249 MW at the summer peak rating. In its entirety, the plant is rated to produce over 2,800 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 3,700 acres. Fuel oil is provided to the facility via a fuel oil pipeline that interconnects with offsite fuel oil storage tanks located at the port in Manatee

County, approximately 20 miles away. Units 1 and 2 are expected to be retired at the beginning of 2022 with demolition commencing immediately thereafter. As such, a cost estimate was not included for Manatee Units 1 and 2.

### 3.1.8 Manatee Energy Storage

The planned Manatee Energy Storage Center is to be located in Manatee County, Florida. At the time of the Study, the facility was not yet constructed, and certain aspects of the project were not yet finalized. 1898 & Co. assumed specifications based on conversations with FPL and similar prior experience. The proposed facility was assumed to consist of approximately 62,000 lithium ion batteries stored on steel racks inside concrete containers. The total facility rating was assumed to be 409 MW.

### 3.1.9 Martin

The Martin plant is located within Martin County, along the northeastern side of Lake Okeechobee and approximately 4 miles west of Indiantown, Florida. The facility includes two fuel oil-fired boilers (Unit 1 and Unit 2), each with a capacity of approximately 789 MW. The plant also includes two 2-on-1 combined cycle units (Unit 3 and Unit 4) which each consists of two GE 7FA combustion turbines, two HRSGs, and one steam turbine. Unit 3 and Unit 4 each have a combined capacity of 487 MW. The facility also features an integrated solar thermal station (ISCC) which integrates solar thermal energy with a 4-on-1 combined cycle unit (Unit 8). The solar unit is capable of supporting up to 75 MW worth of steam, the equivalent of excess steam produced by duct firing the HRSGs on Unit 8. Although the solar thermal station supports Unit 8, the HRSGs for this unit are capable of providing rated capacity of the steam turbine without the aid of the solar station. In its entirety, the plant is rated to produce over 3,500 MW. The facility also includes a cooling pond to the east of the generation units which encompasses approximately 6,500 acres. Units 1 and 2 were retired late in 2018 and have since been undergoing demolition activities. As such, a cost estimate was not included for Martin Units 1 and 2.

### 3.1.10 Okeechobee

The Okeechobee Clean Energy Center ("OCEC") is located in northeast Okeechobee County, Florida, approximately 24 miles west of Vero Beach and 27 miles north-northeast of Okeechobee on the border of Indian River County. The OCEC utilizes three "H" Class combustion turbines, three HRSGs, and a Siemens steam turbine, with a combined generating capacity of approximately 1,720 MW. Additionally, each HRSG has an SCR for reducing $NO_x$ emissions. Okeechobee does not have a cooling pond onsite, only stormwater and retention

ponds. The combined cycle has a 30-cell mechanical draft cooling tower and basin located at the site for cooling purposes.

### 3.1.11 Port Everglades

The Port Everglades plant is located within the boundaries of the Port Everglades port, in the City of Fort Lauderdale, Florida. The plant includes a 3-on-1 combined cycle unit (Unit 5) with a combined capacity of approximately 1,237 MW. Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. Additionally, Unit 5 includes an SCR for reducing $NO_x$ emissions. The Port Everglades plant previously included 12 small simple cycle combustion turbines, which have been retired and fully demolished.

### 3.1.12 Riviera Beach

The Riviera plant is located on approximately 22 acres of land in Palm Beach County, approximately 10 miles north of the city of West Palm Beach, Florida. The Riviera plant includes a 3-on-1 combined cycle unit (Unit 5). Unit 5 consists of three Siemens 8000H combustion turbines, three HRSGs, and one steam turbine. The total capacity is approximately 1,290 MW. Additionally, this unit includes an SCR for reducing $NO_x$ emissions.

### 3.1.13 Sanford

The Sanford plant is located on approximately 1,718 acres of land in Volusia County, approximately 2.5 miles south of DeBary, Florida. Originally, the facility included two conventional boiler steam units which were repowered in the mid 1990's to two 4-on-1 combined cycle units (Units 4 and 5). During the retrofit process, the boilers and associated equipment were removed. The steam turbines were repurposed in the combined cycles. Each combined cycle unit operates using natural gas as the primary fuel supply and includes four GE 7FA combustion turbines, four HRSGs, and one steam turbine. Units 4 and 5 have a combined capacity of approximately 2,205 MW. Additionally, the site includes a 1,100 acre cooling pond to the north of the generation units which is connected via a 4,500 foot canal.

### 3.1.14 Scherer

The Scherer Steam Plant is located approximately 17 miles north of Macon, Georgia and includes four (4) coal-fired steam turbine units. FPL owns approximately 76 percent of Unit 4 and Gulf owns 25 percent of Unit 3, as such only Units 3 and 4 are included in this Study. Gulf's ownership portion of Unit 3 has a capacity of 215 MW and FPL's ownership portion of Unit 4 has a capacity of 634 MW. Both units include an electrostatic precipitator, SCR, baghouse, natural draft-cooling towers, and a shared stack. Common facilities evaluated as part of this Study consist of the power house, the stormwater ponds, settling ponds, ash pond, ash

settling landfill, coal storage yard, and limestone storage area. The facility also has a recycle pond. FPL's ownership percentage includes approximately 19 percent of the common facilities and approximately 38 percent of handling facilities. Gulf's ownership percentage includes approximately 6 percent of the common facilities and 12.5 percent of handling facilities. At the time the plant is to be dismantled, the plant operating agent, Georgia Power, will manage the dismantling.

### 3.1.15 St. Johns River

The St. Johns River Power Park Plant is located in northeast area of Jacksonville, Florida. This facility is jointly owned between JEA and FPL with ownership percentages of 80 and 20 percent, respectively. The facility includes two coal-fired steam turbine units (Units 1 and 2) with a combined capacity of approximately 1,250 MW. The coal handling system for the facility includes a rotary rail car dumper equipped with a static weight scale, a train positioner, a receiving bin, four short belt feeders, a cross conveyor, two elevating conveyors, and two magnetic separators. In addition, the plant includes a coal unloading facility on Blount Island for coal delivered by barge, along with a system of coal conveyers from Blount Island to the plant. For cooling, the facility includes two hyperbolic natural draft cooling towers which are located in the northeast boundary of the site. The site is in the process of dismantlement. Retired early in 2018, the facilities have been undergoing demolition activities. The lead manager of JEA is responsible for managing the dismantlement of the plant. Dismantling activities are expected to be completed by the end of 2021. As such, a cost estimate has not been included for St. Johns River Power Park.

### 3.1.16 Turkey Point

The Turkey Point plant is located on the western coast of Biscayne Bay approximately 15 miles south of Miami, Florida. The facility includes two natural gas-fired boiler steam units (Units 1 and 2) which have been converted to synchronous condensers, two nuclear generating units (Units 3 and 4), and a 4-on-1 combined cycle unit (Unit 5). For the purpose of this study, the nuclear generating units and associated common facility equipment are excluded from the dismantlement estimates. Unit 5 is a combined cycle unit which includes four GE "F" Class combustion turbines with dry low $NO_x$ combustors, four HRSGs, and one steam turbine with a combined capacity of approximately 1,270 MW. The facility's condensing cooling system includes intake from the Biscayne Bay and discharges to a man-made series of canals that are associated with the nuclear unit. For purposes of this Study, the canal system was excluded from the dismantlement estimates.

### 3.1.17 West County

The West County Energy Center is located approximately 15 miles west of West Palm Beach, in Palm Beach County, Florida. The facility includes (3) three 3-on-1 combined cycle units, each configured with three Mitsubishi 501G1 combustion turbines, 3 Nooter Eriksen HRSGs, and one steam turbine with a combined capacity of 3,756 MW for the entire facility. Additionally, each unit has an SCR for reducing $NO_x$ emissions and a dedicated mechanical draft cooling tower.

### 3.1.18 Babcock Preserve Solar

The Babcock Preserve Solar Energy Center ("Babcock Preserve Solar") is located in Charlotte County, Florida. The layout includes approximately 345,000 solar panels that utilize a fixed-tilt racking system. These panels are arranged in a 2x30 configuration. The project has a capacity of 74.5 MW.

### 3.1.19 Babcock Ranch Solar

The Babcock Ranch Solar Energy Center ("Babcock Ranch Solar") is located near Babcock, Florida, with a capacity of 74.5 MW. The facility includes nearly 345,000 Hanwha Q.Peak Duo L-G5.4 solar panels arranged on FS Uno 2V racking.

### 3.1.20 Barefoot Bay Solar

The Barefoot Bay Solar Energy Center ("Barefoot Bay Solar") is located in Brevard County, Florida with a capacity of 74.5 MW. The layout includes approximately 340,000 solar panels arranged in a 2x29 configuration and includes 72 inverters and 36 transformers.

### 3.1.21 Blue Cypress Solar

The Blue Cypress Solar Energy Center is located in Indian River County, Florida with a capacity of 74.5 MW. The facility includes nearly 330,000 solar panels and utilizes a 2x30 racking configuration. The facility has 36 inverters and 36 transformers.

### 3.1.22 Blue Heron Solar (First Citrus)

The Blue Heron Solar Energy Center is located in Hendry County, Florida. The facility has nearly 350,000 solar panels with a total capacity of 74.5 MW. The solar panels are arranged in a 2x30 layout. There are 24 inverters and 24 transformers at the facility.

### 3.1.23 Cape Canaveral (Space Coast)

The Space Coast Next Generation Solar Energy Center ("Space Coast Solar") is located at the Kennedy Space Center in Cape Canaveral, Florida. Space Coast Solar is the only facility herein

that is located on leased land. The facility includes approximately 37,000 single axis tracking SunPower solar panels with a total plant capacity of 10 MW.

### 3.1.24 Cattle Ranch Solar

The Cattle Ranch Solar Energy Center ("Cattle Ranch Solar") is located in Desoto County, Florida. The layout includes approximately 288,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

### 3.1.25 Citrus Solar

The Citrus Solar Energy Center ("Citrus Solar") is located in DeSoto County, Florida, with a capacity of 74.5 MW. The facility includes approximately 322,000 solar panels arranged in a 2x29 racking configuration.

### 3.1.26 Coral Farm Solar

The Coral Farm Solar Energy Center ("Coral Farm Solar") is located in Florahome, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels arranged in a 2x30 configuration. The facility has 35 inverters and 35 transformers.

### 3.1.27 DeSoto Solar Energy Center

The DeSoto Next Generation Solar Energy Center ("Desoto Solar") is located approximately 30 miles northeast of Port Charlotte, in Arcadia, Florida. The facility currently includes approximately 91,000 single axis tracking SunPower solar panels with a total plant capacity of 25 MW.

### 3.1.28 Echo River Solar

The Echo River Solar Energy Center ("Echo River Solar") is located in Live Oak, Florida. The layout includes approximately 273,000 solar panels on Gamechange Tracking arrays. The project has a rating of 74.5 MW.

### 3.1.29 Hammock Solar

The Hammock Solar Energy Center ("Hammock Solar") is located in LaBelle, Florida, with a capacity of 74.5 MW. The layout includes approximately 333,000 solar panels. The facility has 80 inverters and 40 transformers.

### 3.1.30 Hibiscus

The Hibiscus Solar Energy Center ("Hibiscus Solar") is located in Westlake, Florida, with a capacity of 74.5 MW. The layout includes approximately 255,000 solar panels.

### 3.1.31 Horizon

The Horizon Solar Energy Center ("Horizon Solar") is located in Hawthorne, Florida, with a capacity of 74.5 MW. The layout includes approximately 328,000 solar panels. The facility has 35 GE inverters and 35 GE transformers.

### 3.1.32 Indian River Solar

The Indian River Solar Energy Center ("Indian River Solar") is located in Indian River County, Florida. The facility currently includes approximately 328,000 single axis tracking Q Cells solar panels with a total plant capacity of 74.5 MW.

### 3.1.33 Interstate Solar

The Interstate Solar Energy Center ("Interstate Solar") is located in Fort Pierce, Florida. The layout includes approximately 296,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

### 3.1.34 Loggerhead Solar

The Loggerhead Solar Energy Center ("Loggerhead Solar") is located in St. Lucie County, Florida. The layout includes approximately 328,000 solar panels that utilize a 2x29 racking configuration. The project has a rating of 74.5 MW.

### 3.1.35 Manatee Solar

The Manatee Solar Energy Center ("Manatee Solar") is located in Manatee County, Florida, with a capacity of 74.5 MW. The facility includes approximately 343,000 panels in a 2x29 racking configuration.

### 3.1.36 Miami Dade

The Miami-Dade Solar Energy Center ("Miami-Dade Solar") is located in Miami-Dade County, Florida, with a capacity of 74.5 MW. The layout includes approximately 296,000 solar panels. The facility has 24 Power Electronics inverters and 24 transformers.

### 3.1.37 Northern Preserve Solar

The Northern Preserve Solar Energy Center ("Northern Preserve Solar") is located in Sanderson, Florida, with a capacity of 74.5 MW. The layout includes approximately 302,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 Power Electronics inverters and 24 transformers.

### 3.1.38 Okeechobee Solar

The Okeechobee Solar Energy Center ("Okeechobee Solar") is a photovoltaic solar power facility located in Okeechobee County, Florida. The facility currently includes approximately 262,000 single axis tracking First Solar solar panels with a total plant capacity of 74.5 MW.

### 3.1.39 Pioneer Trail

The Pioneer Solar Energy Center is located in Volusia County, Florida. There are 330,000 solar panels at the facility with a total plant capacity of 74.5 MW. The layout includes 70 inverters and 35 transformers.

### 3.1.40 Southfork

The Southfork Solar Energy Center ("Southfork Solar") is located in Manatee County, Florida, with a capacity of 74.5 MW. The layout includes approximately 270,000 solar panels. The facility has 22 inverters and 22 transformers.

### 3.1.41 Sunshine Gateway

The Sunshine Gateway Solar Energy Center ("Sunshine Gateway Solar") is located in Lake City, Florida. The layout includes approximately 351,000 solar panels that utilize a fixed racking configuration. The project has a capacity of 74.5 MW.

### 3.1.42 Sweetbay

The Sweetbay Solar Energy Center ("Sweetbay Solar") is located in Indiantown, Florida. The layout includes approximately 302,000 solar panels. The project has a capacity of 74.5 MW. The facility has 22 inverters and 22 transformers.

### 3.1.43 Twin Lakes Solar

The Twin Lakes Solar Energy Center ("Twin Lakes Solar") is located in Putnam County, Florida, with a capacity of 74.5 MW. The layout includes approximately 284,000 solar panels that utilize a 2x30 racking configuration. The facility has 24 inverters and 24 transformers.

### 3.1.44 Wildflower

The Wildflower Solar Energy Center ("Wildflower Solar") is located in Gainesville, Florida. The layout includes approximately 328,000 solar panels arranged in a 2x10 configuration. The project has a rating of 74.5 MW.

## 3.2 FPL Proposed Solar Sites

At the time of the Study, the following solar sites were proposed, and specific project information was not available.

### 3.2.1 Egret Solar

The Egret Solar facility is a proposed solar facility and is to be located in Glen Saint Mary, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.2 Lakeside Solar

The Lakeside Solar facility is a proposed solar facility and is to be located in Okeechobee, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.3 Magnolia Springs Solar

The Magnolia Springs Solar facility is a proposed solar facility and is to be located in Green Cove Springs, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.4 Nassau Solar

The Nassau Solar facility is a proposed solar facility and is to be located in Callahan, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.5 Trailside Solar

The Trailside Solar facility is a proposed solar facility and is to be located in Elkton, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.6 Union Springs Solar

The Union Springs Solar facility is a proposed solar facility and is to be located in Lake Butler, Florida. The project will have a capacity of 74.5 MW. At the time of the Study drawings were not available for review. As such, 1898 & Co. developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

### 3.2.7 FPL Solar Proxy

The FPL Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which FPL does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

## 3.3 Gulf Plants

### 3.3.1 Crist

The James F. Crist Generating Plant is located in Pensacola, FL, approximately 20 miles north of the Gulf of Mexico. The facility includes four (4) boilers (Units 4-7) with capacities of 75 MW, 75 MW, 299 MW, and 475 MW, respectively. Units 6 and 7 are being converted to also burn natural gas by the end of 2020. The plant will also include four (4) simple cycle units (Units 8A, 8B, 8C, and 8D), which are expected to reach commercial operation by 2022.

### 3.3.2 Daniel

Gulf Plant Daniel is located 15 miles north of the Gulf of Mexico in Moss Point, Mississippi. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2). The total capacity of the facility is approximately 502 MW. Each unit has a flue gas desulfurization unit and common coal

handling facilities. Additionally, the site includes the Black Creek Cooling Pond to the north of the facility which is connected via a 2.5-mile canal. Gulf owns 50 percent of the common facilities and 50 percent of Units 1 and 2, the remaining asset ownership belongs to Mississippi Power Company.

### 3.3.3 Pea Ridge/ Pace Co-Gen

The Pea Ridge/ Pace Co-Gen plant is located in Santa Rosa County, Florida on approximately 130 acres of land. The facility includes three (3) simple cycle units (Units 1-3) with a combined capacity of approximately 15 MW. The facility provides electrical power to the Gulf Power transmission grid and supply's steam to an industrial customer on the customer's site in Pace.

### 3.3.4 Perdido Landfill Gas to Energy Facility

The Perdido Landfill Gas to Energy Facility is located in Escambia County, Florida approximately half a mile east of the Perdido River which forms the Alabama-Florida border. The Perdido Facility treats and uses landfill gas (Methane) from the Escambia County Perdido Landfill to generate electricity and consists of three (3) internal combustion engines (Unit 1-3) each with a capacity of approximately 1.5 MW .

### 3.3.5 Scholz

The Gulf Plant Scholz is in Sneads, Florida. The facility includes two (2) coal-fired boilers (Unit 1 and Unit 2) with a combined capacity of 80 MW. Each unit has a baghouse and shares common facilities including the coal handling equipment, coal storage area, ponds, and fuel oil tanks. Retired early in 2015, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Scholz separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Scholz.

### 3.3.6 Smith

The Gulf Plant Smith is located in Bay County, approximately 5 miles southwest of Southport, Florida. The facility has two (2) coal fired boilers (Unit 1 and Unit 2) with capacities of 125 MW and 180 MW, respectively. Unit 1 and Unit 2 each have a precipitator. The plant also includes a 2 on 1 combined cycle (Unit 3) with a combined capacity of approximately 660 MW. Retired early in 2016, Units 1 and 2 have been undergoing demolition activities. Gulf estimated removal costs for Smith separate to this Study. As such, 1898 & Co. did not estimate dismantlement costs for Smith.

### 3.3.7 Blue Indigo Solar

The Blue Indigo Solar Energy Center ("Blue Indigo Solar") is located in Jacob City, Florida, with a capacity of 74.5 MW. The layout includes approximately 286,000 solar panels arranged in a 1x29 configuration. The facility has 24 Power Electronics inverters and 24 ABB transformers.

### 3.3.8 Gulf Solar Proxy

The Gulf Proxy Solar facility represents solar facilities proposed for years beyond 2020, for which Gulf does not yet have information. As such, 1898 & Co. estimated the project will have a capacity of 74.5 MW and developed a generic solar estimate for a 74.5 MW facility, which was utilized as an estimate for the proposed facility. The estimate is based off of 1898 & Co. experience and includes 325,000 solar panels arranged in a 2x29 configuration. The facility estimate was assumed to have 36 inverters and 36 transformers with buildings on site.

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# 4.0 DISMANTLEMENT COSTS

1898 & Co. has prepared dismantlement cost estimates for the Plants. When FPL and Gulf determine that each site should be retired, the above grade equipment and steel structures are assumed to have scrap value to a scrap contractor which will offset a portion of the site dismantlement costs. However, FPL and Gulf will incur costs of dismantling the Plants and restoration of the sites to the extent that those costs exceed the scrap value of equipment and bulk steel.

The dismantlement costs for each site include the cost to return each site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to dismantle all the assets at the sites, including power generating equipment and BOP facilities, as well as the costs to perform environmental site restoration activities.

For purposes of this study, 1898 & Co. assumed that each site will be dismantled as a single project, allowing the most cost-effective demolition methods to be utilized. A summary of several of the means and methods that could be employed is summarized in the following paragraphs; however, means and methods will not be dictated to the contractor by 1898 & Co. It will be the contractor's responsibility to determine means and methods that result in safely dismantling the Plants at the lowest possible cost.

Asbestos remediation, as required, would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to, requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site, to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, stainless steel tubes, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for theft, to increase cash flow, and for separation of recyclable materials to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wire would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, combustion turbines, steam turbine

generators, and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition ("C&D") waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated from scrap and concrete to avoid cross-contaminating of waste streams or recycle streams. C&D demolition crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers and HRSGs could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators, and other high structures would be removed using an "ultra-high reach" excavator, equipped with shears. Following removal of these structures, the boilers or HRSGs would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion, the stack liners and concrete would be reduced in size to allow for handling and removal.

BOP structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on site. Concrete pieces would ultimately be loaded in a hopper and fed through a crusher to be sized for on-site disposal.

## 4.1 General Assumptions Applicable to All Sites

1. Pricing for all estimates is in 2020 dollars.
2. All work will take place in the most cost-efficient method.
3. Labor costs are based on non-Union labor rates for a 40-hour workweek.
4. The estimates are inclusive of all cost necessary to properly demolish all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and buildings to grade level. For purposes of this Study and the included

cost estimates, the sites will be restored to a condition suitable for industrial use (i.e., brownfield site).

5. Units will be dismantled to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
6. For purposes of this Study, it is assumed that all units at the power stations will be dismantled as part of a single demolition project.
7. Soil testing and any other on-site testing has not been conducted for this Study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
8. In general, abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.
9. All demolition and abatement activities, including removal of asbestos, will be done in accordance with all applicable Federal, State and Local laws, rules and regulations.
10. Asbestos quantities were provided by FPL and Gulf unless noted otherwise in the site-specific assumptions below.
11. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
12. Transmission switchyards and substations within the boundaries of the plant are not part of the demolition scope. Switchyards that are associated with the facilities only and are not part of the transmission system are included for demolition. For purposes of this study, the division between generation assets and transmission assets is at the high side of the generator step-up transformers.
13. The costs for relocation of transmission lines, or other transmission assets, are specifically excluded from the dismantlement cost estimates. Any costs necessary to support on-going operations of adjacent or newly proposed units will be allocated to the operating costs of the units not being dismantled.
14. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.
15. FPL and Gulf will remove or consume all burnable coal, fuel oil and chemicals prior to commencement of demolition activities.
16. Hazardous material abatement is included for all sites as necessary, including asbestos, mercury, and polychlorinated biphenyls ("PCBs"). Lead paint coated materials will be handled by certified personnel as necessary, but lead paint will not be removed prior to demolition.
17. Where applicable, intake and discharge canals including any heater equipment are assumed to remain in place after demolition and thus have been excluded from

dismantlement estimates. Furthermore, concrete separators located between intake and discharge canals are assumed to remain in place and are likewise excluded from dismantlement estimates.

18. Environmental costs have not been included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, other than those specifically listed in these assumptions. No allowances are included for unforeseen environmental remediation activities.
19. Refractory brick on the coal fired boilers is handled and disposed of as hazardous waste, due to the likelihood of the presence of arsenic contamination.
20. Stormwater ponds will be pumped dewatered, graded to drain to natural drainage patterns, and seeded.
21. Unless otherwise noted, cooling lakes or ponds will remain as-is following dismantling of the plant and all associated costs for removal are excluded from the dismantlement estimates.
22. Site areas will be graded to achieve suitable site drainage to natural drainage patterns, but grading will be minimized to the extent possible.
23. All above grade structures will be demolished. All below grade structures, including foundations, will be removed to two (2) feet below grade, unless otherwise noted herein. Additional structures and foundations greater than two (2) feet below grade will be abandoned in-place unless deemed hazardous by FPL and Gulf or otherwise stated in the assumptions as being demolished.
24. Existing basements will be used to bury non-hazardous debris. Concrete in trenches and basements will be perforated to create drainage. Non-hazardous debris, such as concrete and brick, will be crushed and used as clean fill on-site once the capacity of all existing basements has been exceeded. All inert debris will be disposed of on-site. Costs for offsite disposal are included for materials not classified as inert debris.
25. Major equipment, structural steel, combustion turbines, generators, inlet filters, exhaust stacks, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above equipment will be sold for scrap and removed from the Plant site by the demolition contractor. All other demolished materials are considered debris.
26. Except for the circulating water lines, underground piping will be abandoned in place. Circulating water pipes will be capped, have the tops broken out, and backfilled with flowable fill.
27. Sewers, catch basins, and ducts will be filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being closed.

28. Costs are included to clean out the fuel oil tanks and lines. Costs have also been included to remove three (3) feet of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
29. When applicable, dismantlement activities for the solar generating assets will be done according to the lease agreements.
30. Unless otherwise noted in the site-specific assumptions, all Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
31. Unless otherwise noted in the site-specific assumptions, disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
32. Grading and seeding costs are not included for the open areas between the rows of solar panels. It is assumed these areas will not require grading and seeding.
33. FPL and Gulf will remove any spare parts, tools, inventory, or equipment in the buildings prior to commencement of demolition activities
34. Rolling stock, including rail cars, dozers, plant vehicles, etc. is assumed to be removed by FPL and Gulf prior to dismantling.
35. Valuation and sale of land and all replacement generation costs are excluded from this scope.
36. For purposes of this Study, it is assumed that none of the equipment will have a salvage value in excess of the scrap value of the materials in the equipment at the time of dismantlement. The dismantlement cost estimate is based on the end of useful life of the facility. All equipment, steel, copper, and other metals will be sold as scrap. Credits for salvage value are based on scrap value alone. Resale of equipment and materials is not included.
37. 1898 & Co. recommends applying a contingency of 20 percent to dismantlement estimates power generating facilities; however, as directed by FPL and Gulf, a 15 percent contingency is included on the direct costs in the estimates prepared as part of this study to cover unknowns, with the exception of the estimates prepared for the solar sites which reflect a 10 percent contingency. Owner's indirect costs are included as 5 percent of the direct costs.
38. Market conditions may result in cost variations at the time of contract execution.
39. The scope of the costs included in this Study is limited to the dismantling activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required for maintenance of the site, depending on the condition of the site and

ownership of the site. No additional ongoing costs have been included in the cost estimates provided in this Study.

40. Scrap values used in the dismantlement estimates are based on a 12-month average of American Metal Market prices for the given material less the transportation costs required to haul the scrap via truck and/or rail to the major market. The Cincinnati hub is used for the scrap values, except for stainless steel which is assumed to be taken to Chicago for the applicable estimates. Scrap values varied based on the transportation distance. The following ranges of scrap values, inclusive of transportation costs, were utilized in the cost estimates.

    - Steel: $162 to $243 per net ton
    - Copper: $1.77 to $1.83 per pound
    - Aluminum: $0.20 to $0.23 per pound
    - Stainless Steel: $529 to $670 per net ton
    - Brass: $1.26 to $1.30 per pound
    - Titanium: approximately $10.02 per pound

## 4.2 Site Specific Assumptions – FPL Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the FPL generating facilities. The site specific assumptions were only applied to the indicated site and were applied in addition to the general assumptions in order to more accurately estimate dismantling activities necessary for the conditions at the site.

### 4.2.1 Cape Canaveral

1. The laydown yard south of the intake and discharge canals is assumed to be separate from the plant and is excluded from the demolition estimate.
2. The collector switchyard equipment, located to the west of the gas turbines, and the overhead transmission line which runs from the onsite collector switchyard to the adjacent substation are included in the dismantlement estimate. The plant substation will remain in place and is not included in the dismantlement estimate.
3. The natural gas feeder station located north of the onsite switchyard is assumed to remain in place after demolition and has been excluded from the dismantlement estimate.

### 4.2.2 Dania Beach

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.

### 4.2.3 Fort Myers

1. The property south of State Road 80 which is leased to the city for the manatee park is excluded from the dismantlement estimates.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. Cooling water piping associated with the intake and discharge canals is assumed to be buried at a depth greater than two (2) feet. As such, the associated piping will be capped and left in place.

### 4.2.4 Lauderdale

1. At the time of this Study the plant was in the process of being dismantled. The costs for Unit 4 and Unit 5 are not included since they are expected to be removed by the end of 2021. Costs are included herein for full dismantlement of the assets associated with Unit 6 and the blackstart units, assuming dismantlement activities have not yet taken place.
2. The collector switchyard equipment immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard will remain in place and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The site includes a bridge to access the main entrance of the site. This bridge is assumed to remain after dismantlement of site and has been excluded from the dismantlement cost estimate.

### 4.2.5 Manatee

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation.
3. The plant substation and switchyard located south of the boilers will remain and all access roads on the site that are required for access to the plant substation are not included in the dismantlement estimate.
4. Unit 3 condenser tube material is 316 stainless.

5. Fuel oil tanks at the nearby port are assumed to be separate from the plant and are excluded from the dismantlement estimate. The fuel pipeline from the port to the plant will be flushed, capped, and abandoned in place. However, costs to remove the two large fuel tanks and remediate the associated area directly to the north of the power blocks are included in the cost estimate.

### 4.2.6 Manatee Energy Storage

1. At the time of the Study, the Plant had not yet reached commercial operation. As such, cost estimates are based on planned documentation provided.
2. All Project-specific access roads, fences, gates, and buildings are assumed to be removed as part of the dismantlement.
3. Disturbed areas are assumed to be restored to original grade, reclaimed with native soils, seeded, and replanted with native vegetation consistent with surrounding land use.
4. The site was assumed to be a 409 MW facility with approximately 62,000 batteries.
5. Battery specifications were not available for review at the time of the Study; however, FPL provided the technology and weight of the batteries, which were lithium-ion batteries weighing approximately 264 pounds.
6. The batteries are assumed to be disposed of at a recycling facility in West Melbourne, Florida. Costs to transport the battery material are included within the costs for disposal.
7. Battery removal costs were developed using metrics reported by the Electric Power Research Institute for battery-based grid energy storage systems.

### 4.2.7 Martin

1. The costs for Units 1 and 2 are not included in 1898 & Co.'s cost estimates.
2. The site includes two substations, both of which are assumed to remain in place and are excluded from the dismantlement estimate. However, costs are included for removal of the overhead transmission lines.
3. Unit 8 includes a parabolic solar thermal facility. The parabolic troughs will be removed and disposed of in the onsite landfill. The structural framing for the parabolic troughs is made of aluminum and will be recycled, along with the steel columns that support the aluminum framing. The foundations below the columns will be removed to two (2) feet below grade.

### 4.2.8 Port Everglades

1. The two (2) plant substations and switchyards located south and southwest of the facility will remain and all access roads on the site that are required for access to the plant substations are not included in the dismantlement estimate.
2. The above ground piping at the natural gas metering area is included in the dismantlement estimate, however, all piping below ground is assumed to be two (2) feet below grade and is excluded from the estimate.

### 4.2.9 Riviera Beach

1. The collector switchyard equipment immediately south of the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation and switchyard located west of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

### 4.2.10 Sanford

1. The gazebo and associated parking lot located in the southwest section of the site is assumed to remain and is excluded from the dismantlement estimate.
2. The collector switchyards immediately adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. The plant includes two (2) condensate tanks within a containment area which were originally used for fuel oil storage. Soil remediation under these tanks is included.
4. The site includes ash landfills which were approved as closed prior to this Study. No costs are included in the current estimates for these landfills.

### 4.2.11 Scherer - FPL

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the FPL portion of the Scherer cost estimate includes approximately 76 percent of the costs for Unit 4, approximately 19 percent of the costs for the common facilities, and approximately 38.18 percent of the costs for the handling facilities.
2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.
4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

### 4.2.12 Turkey Point

1. Units 1 and 2 have been converted to synchronous condensers. Associated costs for removal are included in the cost estimates.
2. Costs for removal of the discharge canal are not included.
3. Several components are associated with the nuclear units. The nuclear units were excluded from this dismantlement study and therefore, any components that are integrated were excluded from this study, including the following components:
   - 6,500-acre cooling basin located south of Turkey Point;
   - Water treatment facility;
   - Project substation;
   - All parking lots located south of Units 1 and 2;
   - Steam turbine crane track south of Unit 1 and 2 (crane is included); and
   - Boundary fence.

### 4.2.13 West County

1. The collector switchyard equipment adjacent to the combustion turbines will be removed and all salvageable material will be scrapped including the overhead transmission lines to the plant substation. The plant substation located north of the combustion turbines will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.

2. Cooling water piping from the steam turbine to cooling towers is assumed to be below two (2) feet and will be capped and left in place at the steam turbine and at the cooling towers. All other cooling water piping will be removed and scrapped.

### 4.2.14 Cape Canaveral (Space Coast)

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

### 4.2.15 DeSoto Solar Energy Center

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

### 4.2.16 Planned Solar Sites and FPL Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

## 4.3 Site Specific Assumptions – Gulf Plants

In addition to the generic assumptions, the following site-specific assumptions also served as the basis of evaluation for each of the Gulf generating facilities.

### 4.3.1 Crist

1. Units 8A, 8B, 8C, and 8D were assumed to be GE 7FA.05 units. Estimates were based on Lauderdale Unit 6 and 1898 & Co.'s experience, where information was not available.
2. Costs for the ash landfill and gypsum storage areas are not included in the cost estimate.

### 4.3.2 Daniel

1. 1898 & Co. applied ownership percentages to the cost estimates as directed by FPL and Gulf. Specifically, 50% of the costs for Units 1 and 2 are allocated to Gulf. For the common facilities, 50% of the costs are allocated to Gulf.
2. Costs for the ash pond are not included in the cost estimate.

### 4.3.3 Pea Ridge/ Pace Co-Gen

1. The tanks at this facility are not owned by Gulf. As such, costs for removal of tanks and associated piping are not included.

### 4.3.4 Scherer – Gulf

1. Ownership percentages were applied to the dismantlement cost estimate for Scherer as directed by FPL and Gulf. Specifically, the Gulf portion of the Scherer cost estimate includes approximately 25 percent of the costs for Unit 3, approximately 6.25 percent of the costs for the common facilities, and approximately 12.5 percent of the costs for the handling facilities.
2. The plant substation will remain and all access roads on the site that are specifically for the plant substation are not included in the dismantlement estimate.
3. All railroad spurs from highway 87 to site are included in the dismantlement estimate. This includes the railroad tracks used for both limestone and coal transportation.
4. The coal pile area will have two (2) feet of soil excavated and replaced with clean fill, covered with imported topsoil, and seeded.
5. Costs for removal of the ash pond, recycle pond, and gypsum landfills located north of the Plant are not included.
6. The site includes a river pumping station located approximately five (5) miles southeast of the Plant and a water supply pipeline, which transports intake water from the river pumping station to the Plant. These pipes will be excavated to the top of pipe, have the tops broken out, and backfilled with soil.
7. Each unit includes a dedicated parabolic cooling tower.
8. There is a small and large dry stack, each of which is shared between two (2) units (i.e., Unit 4 shares stacks with Unit 3). Half of the costs associated with demolishing the Unit 3 and Unit 4 stacks has been included in the dismantlement costs for each of Units 3 and 4.

### 4.3.5 Blue Indigo Solar

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.

### 4.3.6 Gulf Solar Proxy

1. The cost estimate includes cost for grading and seeding the site. No imported topsoil is assumed necessary for the solar facility due to the small footprint of the equipment foundations.
2. The facility was assumed not to have any buildings on site.

# 5.0 RESULTS

## 5.1 1898 & Co. Estimates

1898 & Co. has prepared a planning level cost estimate in 2020 dollars for the dismantlement of the Plants. These costs are summarized in the following tables. When FPL and Gulf determine that the Plants should be removed, the above grade equipment and steel structures are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the dismantlement costs. FPL and Gulf will incur costs in the demolition and restoration of the sites less the salvage value of equipment and bulk steel.

Table 5-1: Dismantlement Cost Summary – FPL Plants

| Asset | Fuel Type | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|---|
| Cape Canaveral | Natural Gas | $ 19,160,965 | $ (5,572,488) | $ 13,588,477 |
| Dania Beach | Natural Gas | $ 9,917,186 | $ (3,788,840) | $ 6,128,346 |
| Ft. Myers | Natural Gas | $ 39,462,939 | $ (13,884,633) | $ 25,578,306 |
| Lauderdale | Natural Gas | $ 17,903,280 | $ (4,278,166) | $ 13,625,114 |
| Manatee | Natural Gas | $ 23,786,090 | $ (6,819,953) | $ 16,966,137 |
| Manatee Energy Storage | Battery | $ 19,376,782 | $ (2,133,116) | $ 17,243,666 |
| Martin | Various | $ 69,508,565 | $ (17,796,919) | $ 51,711,646 |
| Okeechobee | Natural Gas | $ 29,063,322 | $ (7,020,263) | $ 22,043,059 |
| Port Everglades | Natural Gas | $ 17,637,352 | $ (7,289,660) | $ 10,347,692 |
| Riviera Beach | Natural Gas | $ 14,707,712 | $ (10,212,770) | $ 4,494,942 |
| Sanford | Natural Gas | $ 30,505,843 | $ (11,708,402) | $ 18,797,441 |
| Scherer[1] | Coal | $ 33,643,542 | $ (6,546,756) | $ 27,096,786 |
| Turkey Point | Natural Gas | $ 17,807,280 | $ (10,596,087) | $ 7,211,193 |
| West County | Natural Gas | $ 48,191,802 | $ (13,944,872) | $ 34,246,930 |
| TOTAL DISMANTLEMENT COST | | $ 390,672,660 | $ (121,592,925) | $ 269,079,735 |

[1]The values for Scherer reflect FPL's ownership percentage.

Table 5-2: Dismantlement Cost Summary – FPL Solar Sites

| FPL Solar Site | Fuel Type | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|---|
| Babcock Preserve | Solar | $ 9,214,387 | $ (2,570,473) | $ 6,643,914 |
| Babcock Ranch Solar | Solar | $ 9,357,305 | $ (2,479,023) | $ 6,878,282 |
| Barefoot Bay Solar | Solar | $ 9,428,845 | $ (2,460,563) | $ 6,968,282 |
| Blue Cypress Solar | Solar | $ 8,834,609 | $ (1,926,888) | $ 6,907,721 |
| Blue Heron Solar (First Citrus) | Solar | $ 8,939,615 | $ (2,419,211) | $ 6,520,404 |
| Cape Canaveral (Space Coast) | Solar | $ 1,069,589 | $ (646,129) | $ 423,460 |
| Cattle Ranch Solar | Solar | $ 7,414,968 | $ (2,304,972) | $ 5,109,996 |
| Citrus Solar | Solar | $ 8,898,675 | $ (2,357,033) | $ 6,541,642 |
| Coral Farm Solar | Solar | $ 8,488,137 | $ (1,976,059) | $ 6,512,078 |
| DeSoto Solar Energy Center | Solar | $ 2,696,017 | $ (995,697) | $ 1,700,320 |
| Echo River Solar | Solar | $ 7,498,181 | $ (2,945,690) | $ 4,552,491 |
| Hammock Solar | Solar | $ 9,020,158 | $ (2,244,254) | $ 6,775,904 |
| Hibiscus | Solar | $ 7,385,784 | $ (2,526,588) | $ 4,859,196 |
| Horizon | Solar | $ 9,899,805 | $ (2,641,746) | $ 7,258,059 |
| Indian River Solar | Solar | $ 10,147,408 | $ (2,424,740) | $ 7,722,668 |
| Interstate Solar | Solar | $ 7,803,714 | $ (2,721,524) | $ 5,082,190 |
| Loggerhead Solar | Solar | $ 9,011,171 | $ (2,240,318) | $ 6,770,853 |
| Manatee Solar | Solar | $ 9,529,373 | $ (2,617,004) | $ 6,912,369 |
| Miami Dade | Solar | $ 7,725,552 | $ (2,263,851) | $ 5,461,701 |
| Northern Preserve Solar | Solar | $ 8,519,526 | $ (2,439,946) | $ 6,079,580 |
| Okeechobee Solar | Solar | $ 9,166,662 | $ (1,876,303) | $ 7,290,359 |
| Pioneer Trail | Solar | $ 9,648,295 | $ (2,642,698) | $ 7,005,597 |
| Southfork | Solar | $ 6,999,175 | $ (1,882,520) | $ 5,116,655 |
| Sunshine Gateway | Solar | $ 9,713,711 | $ (2,484,783) | $ 7,228,928 |
| Sweetbay | Solar | $ 7,372,055 | $ (2,561,485) | $ 4,810,570 |
| Twin Lakes Solar | Solar | $ 8,233,724 | $ (2,237,982) | $ 5,995,742 |
| Wildflower | Solar | $ 9,083,164 | $ (2,280,899) | $ 6,802,265 |
| Egret Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| Lakeside Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| Magnolia Springs Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| Nassau Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| Trailside Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| Union Springs Solar | Solar | $ 9,352,153 | $ (2,852,867) | $ 6,499,286 |
| TOTAL DISMANTLEMENT COST | | $ 277,212,523 | $ (78,285,581) | $ 198,926,942 |

Table 5-3: Dismantlement Cost Estimate – Gulf Plants

| Gulf Site | Fuel Type | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|---|
| Crist | Coal | $ 68,355,757 | $ (18,305,408) | $ 50,050,349 |
| Daniel[1] | Coal | $ 17,982,489 | $ (4,446,525) | $ 13,535,964 |
| Pea Ridge/ Pace Co-Gen | Natural Gas | $ 933,386 | $ (751,077) | $ 182,309 |
| Perdido Landfill Gas to Energy Facility | Landfill Gas | $ 453,592 | $ (115,863) | $ 337,729 |
| Scherer[1] | Coal | $ 10,570,473 | $ (2,148,438) | $ 8,422,035 |
| TOTAL DISMANTLEMENT COST | | $ 98,295,697 | $ (25,767,311) | $ 72,528,386 |

[1]The values for Daniel and Scherer reflect Gulf's ownership percentage.

Table 5-4: Dismantlement Cost Estimate – Gulf Solar Sites

| Gulf Solar Site | Fuel Type | Dismantlement Costs | Salvage Credits | Net Project Cost |
|---|---|---|---|---|
| Blue Indigo Solar | Solar | $ 9,145,797 | $ (2,897,560) | $ 6,248,237 |
| TOTAL DISMANTLEMENT COST | | $ 9,145,797 | $ (2,897,560) | $ 6,248,237 |

The total project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development as an industrial facility. Included are the costs to dismantle all power generating equipment and balance of plant facilities and, where applicable, to perform environmental site restoration activities. Further details including estimates for the major cost categories of each plant estimate are provided in Appendices A and B.

## 5.2 Combined Cost Estimates

FPL and Gulf are in the process of demolition activities and planning for the removal of select units and the environmental remediation of certain ponds and landfills. As part of this process, FPL and Gulf have provided 1898 & Co. with cost estimates internally developed for these activities. 1898 & Co. did not independently verify these cost estimates as part of the development of this study. The cost estimates internally developed by FPL and Gulf reflect costs expected to be incurred on or after January 1, 2022 are provided in the following tables.

**Table 5-5: FPL Provided Estimates**

| FPL Site | Fuel Type | Estimate Description | FPL Developed Estimate |
|---|---|---|---|
| Indiantown | Coal | Entire Site | $ 22,500,000 |
| Manatee | Various | Units 1 & 2 | $ 69,300,000 |
| Martin | Various | Units 1 & 2 | $ 18,500,000 |
| Scherer – FPL[1] | Coal | Ash Pond, Gypsum Landfills | $ 125,977,608 |

[1]The value for Scherer reflects FPL's ownership percentage.

**Table 5-6: Gulf Provided Estimates**

| Gulf Site | Fuel Type | Estimate Description | Gulf Developed Estimate |
|---|---|---|---|
| Crist | Coal | Ash Landfill (West) | $ 16,746,637 |
| Daniel[1] | Coal | Ash Pond | $ 19,237,400 |
| Scherer – Gulf[1] | Coal | Ash Pond, Gypsum Landfills | $ 41,244,633 |
| Scholz | Coal | Entire Site | $ 22,226,024 |
| Smith | Coal/ Natural Gas | Units 1 & 2, Ash Pond, Gypsum Landfills | $ 17,404,273 |

[1]The values for Daniel and Scherer reflect Gulf's ownership percentage.

The following tables include the cost estimates provided by FPL and Gulf combined with the cost estimates prepared by 1898 & Co.

**Table 5-7: FPL and 1898 & Co. Combined Dismantlement Cost Estimates**

| FPL Site | Fuel Type | Combined Project Cost |
|---|---|---|
| Cape Canaveral | Natural Gas | $ 13,588,477 |
| Dania Beach | Natural Gas | $ 6,128,346 |
| Ft. Myers | Natural Gas | $ 25,578,306 |
| Indiantown | Coal | $ 22,500,000 |
| Lauderdale | Natural Gas | $ 13,625,114 |
| Manatee | Natural Gas | $ 86,266,137 |
| Manatee Energy Storage | Battery | $ 17,243,666 |
| Martin | Various | $ 70,211,646 |
| Okeechobee | Natural Gas | $ 22,043,059 |
| Port Everglades | Natural Gas | $ 10,347,692 |
| Riviera Beach | Natural Gas | $ 4,494,942 |
| Sanford | Natural Gas | $ 18,797,441 |
| Scherer - FPL | Coal | $ 153,074,394 |
| Turkey Point | Natural Gas | $ 7,211,193 |
| West County | Natural Gas | $ 34,246,930 |
| SOLAR SITES TOTAL | Solar | $ 198,926,942 |
| TOTAL DISMANTLEMENT COST | | $ 704,284,285 |

Table 5-8: Gulf and 1898 & Co. Combined Dismantlement Cost Estimates

| Gulf Site | Fuel Type | Combined Project Cost |
|---|---|---|
| Crist | Coal | $ 66,796,986 |
| Daniel | Coal | $ 32,773,364 |
| Pea Ridge/Pace Co-Gen | Natural Gas | $ 182,309 |
| Perdido Landfill Gas to Energy Facility | Landfill Gas | $ 337,729 |
| Scherer - Gulf | Coal | $ 49,666,668 |
| Scholz | Coal | $ 22,226,024 |
| Smith | Coal/ Natural Gas | $ 17,404,273 |
| SOLAR SITES TOTAL | Solar | $ 6,248,237 |
| TOTAL DISMANTLEMENT COST | | $ 195,635,590 |

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# APPENDIX A – FPL COST ESTIMATE SUMMARIES

**Table A-1**
**Babcock Preserve**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Babcock Preserve** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,501,453 | $ 1,406,535 | $ 343,025 | $ - | $ 3,251,013 | $ - |
| Panel Supports/Rack | $ 1,820,165 | $ 1,705,099 | $ - | $ - | $ 3,525,264 | $ - |
| Electrical & Wiring | $ 89,650 | $ 83,982 | $ - | $ - | $ 173,632 | $ - |
| Site Restoration | $ 139,187 | $ 130,388 | $ - | $ 784,385 | $ 1,053,960 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,692 | $ - | $ 1,692 | $ - |
| Debris | $ - | $ - | $ 6,949 | $ - | $ 6,949 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,570,473) |
| **Subtotal** | **$ 3,550,455** | **$ 3,326,004** | **$ 351,666** | **$ 784,385** | **$ 8,012,510** | **$ (2,570,473)** |
| **Babcock Preserve Subtotal** | **$ 3,550,455** | **$ 3,326,004** | **$ 351,666** | **$ 784,385** | **$ 8,012,510** | **$ (2,570,473)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,012,510** | **$ (2,570,473)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 400,626** | |
| **CONTINGENGY (10%)** | | | | | **$ 801,251** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,214,387** | **$ (2,570,473)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,643,914** | |

**Table A-2**
**Babcock Ranch**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Babcock Ranch** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,591,267 | $ 1,490,672 | $ 556,000 | $ - | $ 3,637,939 | $ - |
| Panel Supports/Rack | $ 1,668,049 | $ 1,562,600 | $ - | $ - | $ 3,230,649 | $ - |
| Electrical & Wiring | $ 94,464 | $ 88,492 | $ - | $ - | $ 182,956 | $ - |
| Site Restoration | $ 139,187 | $ 130,388 | $ - | $ 800,127 | $ 1,069,702 | $ - |
| Special Waste | $ - | $ - | $ - | $ 2,400 | $ 2,400 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,692 | $ - | $ 1,692 | $ - |
| Debris | $ - | $ - | $ 11,449 | $ - | $ 11,449 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,479,023) |
| **Subtotal** | **$ 3,492,967** | **$ 3,272,152** | **$ 569,141** | **$ 802,527** | **$ 8,136,787** | **$ (2,479,023)** |
| **Babcock Ranch Subtotal** | **$ 3,492,967** | **$ 3,272,152** | **$ 569,141** | **$ 802,527** | **$ 8,136,787** | **$ (2,479,023)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,136,787** | **$ (2,479,023)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 406,839** | |
| **CONTINGENGY (10%)** | | | | | **$ 813,679** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,357,305** | **$ (2,479,023)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,878,282** | |

**Table A-3**
**Barefoot Bay**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Barefoot Bay** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,654,388 | $ 1,549,802 | $ 360,170 | $ - | $ 3,564,360 | $ - |
| Panel Supports/Rack | $ 1,734,215 | $ 1,624,582 | $ - | $ - | $ 3,358,797 | $ - |
| Electrical & Wiring | $ 91,106 | $ 85,346 | $ - | $ - | $ 176,452 | $ - |
| Site Restoration | $ 127,807 | $ 119,727 | $ - | $ 837,252 | $ 1,084,786 | $ - |
| Special Waste | $ - | $ - | $ - | $ 6,536 | $ 6,536 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,567 | $ - | $ 3,567 | $ - |
| Debris | $ - | $ - | $ 4,497 | $ - | $ 4,497 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,460,563) |
| **Subtotal** | **$ 3,607,516** | **$ 3,379,457** | **$ 368,234** | **$ 843,788** | **$ 8,198,995** | **$ (2,460,563)** |
| **Barefoot Bay Subtotal** | **$ 3,607,516** | **$ 3,379,457** | **$ 368,234** | **$ 843,788** | **$ 8,198,995** | **$ (2,460,563)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,198,995** | **$ (2,460,563)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 409,950** | |
| **CONTINGENGY (10%)** | | | | | **$ 819,900** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,428,845** | **$ (2,460,563)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,968,282** | |

**Table A-4**
**Blue Cypress Solar**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Blue Cypress Solar** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,614,791 | $ 1,512,708 | $ 596,314 | $ - | $ 3,723,813 | $ - |
| Panel Supports/Rack | $ 1,384,933 | $ 1,297,381 | $ - | $ - | $ 2,682,314 | $ - |
| Electrical & Wiring | $ 83,312 | $ 78,045 | $ - | $ - | $ 161,357 | $ - |
| Site Restoration | $ 129,115 | $ 120,952 | $ - | $ 819,917 | $ 1,069,984 | $ - |
| Special Waste | $ - | $ - | $ - | $ 7,076 | $ 7,076 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,604 | $ - | $ 3,604 | $ - |
| Debris | $ - | $ - | $ 6,029 | $ - | $ 6,029 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,920,294) |
| **Subtotal** | **$ 3,212,151** | **$ 3,009,086** | **$ 605,947** | **$ 826,993** | **$ 7,654,177** | **$ (1,920,294)** |
| **Blue Cypress Solar Subtotal** | **$ 3,212,151** | **$ 3,009,086** | **$ 605,947** | **$ 826,993** | **$ 7,654,177** | **$ (1,920,294)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,654,177** | **$ (1,920,294)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 382,709** | |
| **CONTINGENGY (10%)** | | | | | **$ 765,418** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 32,305** | **$ (6,594)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,834,609** | **$ (1,926,888)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,907,721** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-5**
**Blue Heron**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Blue Heron** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,511,626 | $ 1,416,065 | $ 329,397 | $ - | $ 3,257,088 | $ - |
| Panel Supports/Rack | $ 1,689,534 | $ 1,582,726 | $ - | $ - | $ 3,272,260 | $ - |
| Electrical & Wiring | $ 89,993 | $ 84,304 | $ - | $ - | $ 174,297 | $ - |
| Site Restoration | $ 139,187 | $ 130,388 | $ - | $ 791,968 | $ 1,061,543 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,762 | $ - | $ 1,762 | $ - |
| Debris | $ - | $ - | $ 6,628 | $ - | $ 6,628 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,419,211) |
| **Subtotal** | **$ 3,430,340** | **$ 3,213,483** | **$ 337,787** | **$ 791,968** | **$ 7,773,578** | **$ (2,419,211)** |
| **Blue Heron Subtotal** | **$ 3,430,340** | **$ 3,213,483** | **$ 337,787** | **$ 791,968** | **$ 7,773,578** | **$ (2,419,211)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,773,578** | **$ (2,419,211)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 388,679** | |
| **CONTINGENGY (10%)** | | | | | **$ 777,358** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,939,615** | **$ (2,419,211)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,520,404** | |

**Table A-6**
**Cape Canaveral Energy Center**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Cape Canaveral Energy Center** | | | | | | |
| *Unit 5* | | | | | | |
| CTGs and HRSGs | $ 3,178,696 | $ 3,106,069 | $ - | $ - | $ 6,284,765 | $ - |
| Steam Turbine & Building | $ 1,256,240 | $ 1,227,537 | $ - | $ - | $ 2,483,776 | $ - |
| SCR | $ 97,844 | $ 95,608 | $ - | $ - | $ 193,452 | $ - |
| Stacks | $ 93,351 | $ 91,218 | $ - | $ - | $ 184,569 | $ - |
| GSU & Foundation | $ 238,609 | $ 233,157 | $ - | $ - | $ 471,766 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 154,126 | $ - | $ 154,126 | $ - |
| Debris | $ - | $ - | $ 68 | $ - | $ 68 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,057,394) |
| **Subtotal** | **$ 4,864,739** | **$ 4,753,588** | **$ 154,194** | **$ -** | **$ 9,772,522** | **$ (5,057,394)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 48,207 | $ 47,106 | $ - | $ - | $ 95,313 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 175,935 | $ 171,915 | $ - | $ 163,914 | $ 511,764 | $ - |
| BOP Misc. | $ 17,833 | $ 17,425 | $ - | $ - | $ 35,258 | $ - |
| Roads | $ 83,312 | $ 81,409 | $ - | $ - | $ 164,721 | $ - |
| All BOP Buildings | $ 575,053 | $ 561,914 | $ - | $ - | $ 1,136,967 | $ - |
| Fuel Equipment | $ 175,994 | $ 171,973 | $ - | $ - | $ 347,967 | $ - |
| All Other Tanks | $ 169,965 | $ 166,081 | $ - | $ - | $ 336,046 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 182,481 | $ 182,481 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 85,956 | $ 85,956 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 34,083 | $ 34,083 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 1,489,417 | $ 1,489,417 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 6,876 | $ 6,876 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 67,304 | $ - | $ 67,304 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 791,522 | $ 791,522 | $ - |
| Debris | $ - | $ - | $ 2,338 | $ - | $ 2,338 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (351,632) |
| **Subtotal** | **$ 1,246,298** | **$ 1,217,822** | **$ 69,642** | **$ 2,754,248** | **$ 5,288,011** | **$ (351,632)** |
| **Subtotal** | **$ 6,111,038** | **$ 5,971,411** | **$ 223,837** | **$ 2,754,248** | **$ 15,060,533** | **$ (5,409,026)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 15,060,533** | **$ (5,409,026)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 753,027** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,259,080** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 1,088,325** | **$ (163,462)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 19,160,965** | **$ (5,572,488)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 13,588,477** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-7**
**Cape Canaveral Solar (Space Coast)**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Cape Canaveral Solar (Space Coast)** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 141,948 | $ 132,974 | $ 52,955 | $ - | $ 327,877 | $ - |
| Panel Supports/Rack | $ 185,522 | $ 173,794 | $ - | $ - | $ 359,316 | $ - |
| Electrical & Wiring | $ 49,520 | $ 46,389 | $ - | $ - | $ 95,909 | $ - |
| Site Restoration | $ 36,516 | $ 34,208 | $ - | $ 68,807 | $ 139,531 | $ - |
| Special Waste | $ - | $ - | $ - | $ 2,359 | $ 2,359 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,184 | $ - | $ 1,184 | $ - |
| Debris | $ - | $ - | $ 3,901 | $ - | $ 3,901 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (646,129) |
| **Subtotal** | **$ 413,506** | **$ 387,365** | **$ 58,040** | **$ 71,166** | **$ 930,077** | **$ (646,129)** |
| **Cape Canaveral Solar (Space Coast) Subtotal** | **$ 413,506** | **$ 387,365** | **$ 58,040** | **$ 71,166** | **$ 930,077** | **$ (646,129)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 930,077** | **$ (646,129)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 46,504** | |
| **CONTINGENGY (10%)** | | | | | **$ 93,008** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 1,069,589** | **$ (646,129)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 423,460** | |

**Table A-8**
**Cattle Ranch**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Cattle Ranch** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,230,109 | $ 1,152,345 | $ 212,266 | $ - | $ 2,594,720 | $ - |
| Panel Supports/Rack | $ 1,487,933 | $ 1,393,869 | $ - | $ - | $ 2,881,802 | $ - |
| Electrical & Wiring | $ 89,809 | $ 84,131 | $ - | $ - | $ 173,940 | $ - |
| Site Restoration | $ 69,594 | $ 65,194 | $ - | $ 655,608 | $ 790,396 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,692 | $ - | $ 1,692 | $ - |
| Debris | $ - | $ - | $ 5,248 | $ - | $ 5,248 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,304,972) |
| **Subtotal** | **$ 2,877,445** | **$ 2,695,539** | **$ 219,206** | **$ 655,608** | **$ 6,447,798** | **$ (2,304,972)** |
| **Cattle Ranch Subtotal** | **$ 2,877,445** | **$ 2,695,539** | **$ 219,206** | **$ 655,608** | **$ 6,447,798** | **$ (2,304,972)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,447,798** | **$ (2,304,972)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 322,390** | |
| **CONTINGENGY (10%)** | | | | | **$ 644,780** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,414,968** | **$ (2,304,972)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 5,109,996** | |

**Table A-9**
**Citrus Solar**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Citrus Solar** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,560,663 | $ 1,462,002 | $ 325,738 | $ - | $ 3,348,403 | $ - |
| Panel Supports/Rack | $ 1,636,109 | $ 1,532,678 | $ - | $ - | $ 3,168,787 | $ - |
| Electrical & Wiring | $ 78,450 | $ 73,488 | $ - | $ - | $ 151,938 | $ - |
| Site Restoration | $ 138,051 | $ 129,324 | $ - | $ 786,791 | $ 1,054,166 | $ - |
| Special Waste | $ - | $ - | $ - | $ 8,100 | $ 8,100 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,450 | $ - | $ 3,450 | $ - |
| Debris | $ - | $ - | $ 3,131 | $ - | $ 3,131 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,357,033) |
| **Subtotal** | **$ 3,413,273** | **$ 3,197,492** | **$ 332,319** | **$ 794,891** | **$ 7,737,975** | **$ (2,357,033)** |
| **Citrus Solar Subtotal** | **$ 3,413,273** | **$ 3,197,492** | **$ 332,319** | **$ 794,891** | **$ 7,737,975** | **$ (2,357,033)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,737,975** | **$ (2,357,033)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 386,900** | |
| **CONTINGENGY (10%)** | | | | | **$ 773,800** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,898,675** | **$ (2,357,033)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,541,642** | |

**Table A-10**
**Coral Farm Solar**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Coral Farm Solar** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,616,734 | $ 1,514,528 | $ 436,775 | $ - | $ 3,568,037 | $ - |
| Panel Supports/Rack | $ 1,390,046 | $ 1,302,171 | $ - | $ - | $ 2,692,217 | $ - |
| Electrical & Wiring | $ 80,431 | $ 75,347 | $ - | $ - | $ 155,778 | $ - |
| Site Restoration | $ 79,892 | $ 74,841 | $ - | $ 795,882 | $ 950,615 | $ - |
| Special Waste | $ - | $ - | $ - | $ 6,536 | $ 6,536 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,511 | $ - | $ 3,511 | $ - |
| Debris | $ - | $ - | $ 4,295 | $ - | $ 4,295 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,976,059) |
| **Subtotal** | **$ 3,167,103** | **$ 2,966,887** | **$ 444,581** | **$ 802,418** | **$ 7,380,989** | **$ (1,976,059)** |
| **Coral Farm Solar Subtotal** | **$ 3,167,103** | **$ 2,966,887** | **$ 444,581** | **$ 802,418** | **$ 7,380,989** | **$ (1,976,059)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,380,989** | **$ (1,976,059)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 369,049** | |
| **CONTINGENGY (10%)** | | | | | **$ 738,099** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,488,137** | **$ (1,976,059)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,512,078** | |

**Table A-11**
**Dania Beach**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Dania Beach** | | | | | | |
| *Unit 7* | | | | | | |
| CTGs and HRSGs | $ 1,655,069 | $ 1,617,254 | $ - | $ - | $ 3,272,323 | $ - |
| Steam Turbine & Building | $ 490,744 | $ 479,531 | $ - | $ - | $ 970,275 | $ - |
| SCR | $ 65,134 | $ 63,645 | $ - | $ - | $ 128,779 | $ - |
| Cooling Towers & Basin | $ 518,060 | $ 506,223 | $ - | $ - | $ 1,024,283 | $ - |
| Stacks | $ 52,425 | $ 51,227 | $ - | $ - | $ 103,652 | $ - |
| GSU & Foundation | $ 100,546 | $ 98,249 | $ - | $ - | $ 198,795 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 83,518 | $ - | $ 83,518 | $ - |
| Debris | $ - | $ - | $ 18,472 | $ - | $ 18,472 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (3,560,708) |
| **Subtotal** | **$ 2,881,978** | **$ 2,816,129** | **$ 101,990** | **$ -** | **$ 5,800,097** | **$ (3,560,708)** |
| *Common* | | | | | | |
| Cooling Water Intakes and Circulating Water Pumps | $ 20,861 | $ 20,384 | $ - | $ - | $ 41,245 | $ - |
| Roads | $ 11,097 | $ 10,843 | $ - | $ - | $ 21,940 | $ - |
| All BOP Buildings | $ 162,802 | $ 159,082 | $ - | $ - | $ 321,884 | $ - |
| Fuel Equipment | $ 7,140 | $ 6,977 | $ - | $ - | $ 14,117 | $ - |
| All Other Tanks | $ 563,973 | $ 551,087 | $ - | $ - | $ 1,115,060 | $ - |
| Transformers & Foundation | $ 4,078 | $ 3,985 | $ - | $ - | $ 8,063 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 14,000 | $ 14,000 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 47,456 | $ - | $ 47,456 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 877,184 | $ 877,184 | $ - |
| Debris | $ - | $ - | $ 3,276 | $ - | $ 3,276 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (228,132) |
| **Subtotal** | **$ 769,951** | **$ 752,358** | **$ 50,732** | **$ 891,184** | **$ 2,464,225** | **$ (228,132)** |
| **Dania Beach Subtotal** | **$ 3,651,929** | **$ 3,568,487** | **$ 152,722** | **$ 891,184** | **$ 8,264,322** | **$ (3,788,840)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,264,322** | **$ (3,788,840)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 413,216** | |
| **CONTINGENGY (15%)** | | | | | **$ 1,239,648** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,917,186** | **$ (3,788,840)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,128,346** | |

**Table A-12**
**DeSoto**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **DeSoto** | | | | | | |
| *Solar Farm* | | | | | | |
| O&M Building | $ 12,175 | $ 11,405 | $ - | $ - | $ 23,580 | $ - |
| Solar Panel Removal/Recycling | $ 325,244 | $ 304,683 | $ 70,874 | $ - | $ 700,801 | $ - |
| Panel Supports/Rack | $ 618,829 | $ 579,708 | $ - | $ - | $ 1,198,537 | $ - |
| Electrical & Wiring | $ 47,168 | $ 44,179 | $ - | $ - | $ 91,347 | $ - |
| Site Restoration | $ 65,707 | $ 61,553 | $ - | $ 184,577 | $ 311,837 | $ - |
| Special Waste | $ - | $ - | $ - | $ 13,200 | $ 13,200 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 2,597 | $ - | $ 2,597 | $ - |
| Debris | $ - | $ - | $ 2,464 | $ - | $ 2,464 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (995,697) |
| **Subtotal** | **$ 1,069,123** | **$ 1,001,528** | **$ 75,935** | **$ 197,777** | **$ 2,344,363** | **$ (995,697)** |
| **Desoto Subtotal** | **$ 1,069,123** | **$ 1,001,528** | **$ 75,935** | **$ 197,777** | **$ 2,344,363** | **$ (995,697)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 2,344,363** | **$ (995,697)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 117,218** | |
| **CONTINGENGY (10%)** | | | | | **$ 234,436** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 2,696,017** | **$ (995,697)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 1,700,320** | |

**Table A-13**
**Echo River**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Echo River** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,148,163 | $ 1,075,579 | $ 420,395 | $ - | $ 2,644,137 | $ - |
| Panel Supports/Rack | $ 1,503,941 | $ 1,408,866 | $ - | $ - | $ 2,912,807 | $ - |
| Electrical & Wiring | $ 84,355 | $ 79,023 | $ - | $ - | $ 163,378 | $ - |
| Site Restoration | $ 84,002 | $ 78,692 | $ - | $ 625,239 | $ 787,933 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 2,006 | $ - | $ 2,006 | $ - |
| Debris | $ - | $ - | $ 9,896 | $ - | $ 9,896 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,945,690) |
| **Subtotal** | **$ 2,820,461** | **$ 2,642,160** | **$ 432,297** | **$ 625,239** | **$ 6,520,157** | **$ (2,945,690)** |
| **Echo River Subtotal** | **$ 2,820,461** | **$ 2,642,160** | **$ 432,297** | **$ 625,239** | **$ 6,520,157** | **$ (2,945,690)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,520,157** | **$ (2,945,690)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 326,008** | |
| **CONTINGENGY (10%)** | | | | | **$ 652,016** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,498,181** | **$ (2,945,690)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 4,552,491** | |

**Table A-14**
**Ft. Myers**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Ft. Myers** | | | | | | |
| *Unit 2* | | | | | | |
| CTGs and HRSGs | $ 5,774,278 | $ 5,642,345 | $ - | $ - | $ 11,416,623 | $ - |
| Steam Turbine & Building | $ 1,117,552 | $ 1,092,018 | $ - | $ - | $ 2,209,570 | $ - |
| Stacks | $ 187,092 | $ 182,817 | $ - | $ - | $ 369,909 | $ - |
| GSU & Foundation | $ 191,836 | $ 187,453 | $ - | $ - | $ 379,289 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 301,804 | $ - | $ 301,804 | $ - |
| Debris | $ - | $ - | $ 21,259 | $ - | $ 21,259 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (10,571,009) |
| **Subtotal** | **$ 7,270,758** | **$ 7,104,633** | **$ 323,063** | **$ -** | **$ 14,698,454** | **$ (10,571,009)** |
| *Unit 3* | | | | | | |
| CTGs and HRSGs | $ 1,753,770 | $ 1,713,699 | $ - | $ - | $ 3,467,469 | $ - |
| Stacks | $ 22,409 | $ 21,897 | $ - | $ - | $ 44,306 | $ - |
| Switchgear & Electrical | $ 34,233 | $ 33,450 | $ - | $ - | $ 67,683 | $ - |
| GSU & Foundation | $ 124,815 | $ 121,963 | $ - | $ - | $ 246,778 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 112,505 | $ - | $ 112,505 | $ - |
| Debris | $ - | $ - | $ 14,210 | $ - | $ 14,210 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,806,856) |
| **Subtotal** | **$ 1,935,227** | **$ 1,891,009** | **$ 126,715** | **$ -** | **$ 3,952,951** | **$ (1,806,856)** |
| *Blackstarts* | | | | | | |
| CTGs and HRSGs | $ 183,688 | $ 179,491 | $ - | $ - | $ 363,179 | $ - |
| GSU & Foundation | $ 28,163 | $ 27,520 | $ - | $ - | $ 55,683 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 1,893 | $ - | $ 1,893 | $ - |
| Debris | $ - | $ - | $ 1,330 | $ - | $ 1,330 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (388,164) |
| **Subtotal** | **$ 211,851** | **$ 207,011** | **$ 3,223** | **$ -** | **$ 422,085** | **$ (388,164)** |
| *Common* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 13,665 | $ 13,665 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 385,251 | $ 376,449 | $ - | $ 39,132 | $ 800,832 | $ - |
| BOP Misc. | $ 14,895 | $ 14,555 | $ - | $ - | $ 29,450 | $ - |
| Roads | $ 316,713 | $ 309,477 | $ - | $ - | $ 626,190 | $ - |
| All BOP Buildings | $ 903,535 | $ 882,891 | $ - | $ - | $ 1,786,426 | $ - |
| Fuel Equipment | $ 166,342 | $ 162,542 | $ - | $ - | $ 328,884 | $ - |
| All Other Tanks | $ 177,957 | $ 173,891 | $ - | $ - | $ 351,848 | $ - |
| Transformers & Foundation | $ 8,849 | $ 8,646 | $ - | $ - | $ 17,495 | $ - |
| Fuel Area Remediation | $ - | $ - | $ - | $ 1,656,341 | $ 1,656,341 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 87,757 | $ 87,757 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 124,250 | $ 124,250 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 808,533 | $ 808,533 | $ - |
| Cooling Towers and Basin | $ 1,454,324 | $ 1,421,095 | $ - | $ - | $ 2,875,419 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 123,819 | $ 123,819 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 197,571 | $ - | $ 197,571 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 2,177,267 | $ 2,177,267 | $ - |
| Debris | $ - | $ - | $ 5,883 | $ - | $ 5,883 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (819,678) |
| **Subtotal** | **$ 3,427,866** | **$ 3,349,546** | **$ 203,454** | **$ 5,030,764** | **$ 12,011,630** | **$ (819,678)** |
| **Ft. Myers Subtotal** | **$ 12,845,702** | **$ 12,552,199** | **$ 656,455** | **$ 5,030,764** | **$ 31,085,120** | **$ (13,585,707)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 31,085,120** | **$ (13,585,707)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 1,554,256** | |
| **CONTINGENGY (15%)** | | | | | **$ 4,662,768** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 2,160,795** | **$ (298,926)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 39,462,939** | **$ (13,884,633)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 25,578,306** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-15**
**Hammock**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Hammock** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,544,339 | $ 1,446,710 | $ 604,601 | $ - | $ 3,595,650 | $ - |
| Panel Supports/Rack | $ 1,615,758 | $ 1,513,614 | $ - | $ - | $ 3,129,372 | $ - |
| Electrical & Wiring | $ 102,947 | $ 96,439 | $ - | $ - | $ 199,386 | $ - |
| Site Restoration | $ 76,532 | $ 71,694 | $ - | $ 751,065 | $ 899,291 | $ - |
| Special Waste | $ - | $ - | $ - | $ 6,977 | $ 6,977 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 4,381 | $ - | $ 4,381 | $ - |
| Debris | $ - | $ - | $ 8,558 | $ - | $ 8,558 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,244,254) |
| **Subtotal** | **$ 3,339,576** | **$ 3,128,457** | **$ 617,540** | **$ 758,042** | **$ 7,843,615** | **$ (2,244,254)** |
| **Hammock Subtotal** | **$ 3,339,576** | **$ 3,128,457** | **$ 617,540** | **$ 758,042** | **$ 7,843,615** | **$ (2,244,254)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,843,615** | **$ (2,244,254)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 392,181** | |
| **CONTINGENGY (10%)** | | | | | **$ 784,362** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,020,158** | **$ (2,244,254)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,775,904** | |

**Table A-16**
**Hibiscus**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Hibiscus** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,538,008 | $ 1,440,779 | $ 306,177 | $ - | $ 3,284,964 | $ - |
| Panel Supports/Rack | $ 1,167,558 | $ 1,093,748 | $ - | $ - | $ 2,261,306 | $ - |
| Electrical & Wiring | $ 58,782 | $ 55,066 | $ - | $ - | $ 113,848 | $ - |
| Site Restoration | $ 60,325 | $ 56,511 | $ - | $ 640,867 | $ 757,703 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 2,409 | $ - | $ 2,409 | $ - |
| Debris | $ - | $ - | $ 2,191 | $ - | $ 2,191 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,526,588) |
| **Subtotal** | **$ 2,824,673** | **$ 2,646,104** | **$ 310,777** | **$ 640,867** | **$ 6,422,421** | **$ (2,526,588)** |
| **Hibiscus Subtotal** | **$ 2,824,673** | **$ 2,646,104** | **$ 310,777** | **$ 640,867** | **$ 6,422,421** | **$ (2,526,588)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,422,421** | **$ (2,526,588)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 321,121** | |
| **CONTINGENGY (10%)** | | | | | **$ 642,242** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,385,784** | **$ (2,526,588)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 4,859,196** | |

**Table A-17**
**Horizon**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Horizon** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,616,734 | $ 1,514,528 | $ 331,640 | $ - | $ 3,462,902 | $ - |
| Panel Supports/Rack | $ 2,063,560 | $ 1,933,107 | $ - | $ - | $ 3,996,667 | $ - |
| Electrical & Wiring | $ 78,034 | $ 73,101 | $ - | $ - | $ 151,135 | $ - |
| Site Restoration | $ 95,273 | $ 89,250 | $ - | $ 799,426 | $ 983,949 | $ - |
| Special Waste | $ - | $ - | $ - | $ 7,100 | $ 7,100 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,511 | $ - | $ 3,511 | $ - |
| Debris | $ - | $ - | $ 3,262 | $ - | $ 3,262 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,641,746) |
| **Subtotal** | **$ 3,853,601** | **$ 3,609,986** | **$ 338,413** | **$ 806,526** | **$ 8,608,526** | **$ (2,641,746)** |
| **Horizon Subtotal** | **$ 3,853,601** | **$ 3,609,986** | **$ 338,413** | **$ 806,526** | **$ 8,608,526** | **$ (2,641,746)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,608,526** | **$ (2,641,746)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 430,426** | |
| **CONTINGENGY (10%)** | | | | | **$ 860,853** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,899,805** | **$ (2,641,746)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,258,059** | |

**Table A-18**
**Indian River**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Indian River** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,658,480 | $ 1,620,587 | $ 331,640 | $ - | $ 3,610,707 | $ - |
| Panel Supports/Rack | $ 2,075,475 | $ 2,028,054 | $ - | $ - | $ 4,103,529 | $ - |
| Electrical & Wiring | $ 81,920 | $ 80,049 | $ - | $ - | $ 161,969 | $ - |
| Site Restoration | $ 69,256 | $ 67,673 | $ - | $ 797,398 | $ 934,327 | $ - |
| Special Waste | $ - | $ - | $ - | $ 6,536 | $ 6,536 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,503 | $ - | $ 3,503 | $ - |
| Debris | $ - | $ - | $ 3,262 | $ - | $ 3,262 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,424,740) |
| **Subtotal** | **$ 3,885,131** | **$ 3,796,363** | **$ 338,405** | **$ 803,934** | **$ 8,823,833** | **$ (2,424,740)** |
| **Indian River Subtotal** | **$ 3,885,131** | **$ 3,796,363** | **$ 338,405** | **$ 803,934** | **$ 8,823,833** | **$ (2,424,740)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,823,833** | **$ (2,424,740)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 441,192** | |
| **CONTINGENGY (10%)** | | | | | **$ 882,383** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 10,147,408** | **$ (2,424,740)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,722,668** | |

**Table A-19**
**Interstate**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Interstate** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,363,175 | $ 1,276,999 | $ 212,053 | $ - | $ 2,852,227 | $ - |
| Panel Supports/Rack | $ 1,460,568 | $ 1,368,235 | $ - | $ - | $ 2,828,803 | $ - |
| Electrical & Wiring | $ 94,209 | $ 88,253 | $ - | $ - | $ 182,462 | $ - |
| Site Restoration | $ 92,225 | $ 86,395 | $ - | $ 736,916 | $ 915,536 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,794 | $ - | $ 1,794 | $ - |
| Debris | $ - | $ - | $ 5,016 | $ - | $ 5,016 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,721,524) |
| **Subtotal** | **$ 3,010,177** | **$ 2,819,882** | **$ 218,863** | **$ 736,916** | **$ 6,785,838** | **$ (2,721,524)** |
| **Interstate Subtotal** | **$ 3,010,177** | **$ 2,819,882** | **$ 218,863** | **$ 736,916** | **$ 6,785,838** | **$ (2,721,524)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,785,838** | **$ (2,721,524)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 339,292** | |
| **CONTINGENGY (10%)** | | | | | **$ 678,584** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,803,714** | **$ (2,721,524)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 5,082,190** | |

**Table A-20**
**Lauderdale**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Lauderdale** | | | | | | |
| *Unit 6* | | | | | | |
| CTGs and HRSGs | $ 2,005,585 | $ 1,959,761 | $ - | $ - | $ 3,965,346 | $ - |
| Stacks | $ 15,770 | $ 15,409 | $ - | $ - | $ 31,179 | $ - |
| GSU & Foundation | $ 242,147 | $ 236,614 | $ - | $ - | $ 478,761 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 99,242 | $ - | $ 99,242 | $ - |
| Debris | $ - | $ - | $ 24,772 | $ - | $ 24,772 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,878,528) |
| **Subtotal** | **$ 2,263,502** | **$ 2,211,784** | **$ 124,014** | **$ -** | **$ 4,599,300** | **$ (2,878,528)** |
| *Blackstart* | | | | | | |
| GTs | $ 190,343 | $ 185,994 | $ - | $ - | $ 376,337 | $ - |
| Stacks | $ 6,308 | $ 6,164 | $ - | $ - | $ 12,472 | $ - |
| GSU & Foundation | $ 27,899 | $ 27,262 | $ - | $ - | $ 55,161 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 8,692 | $ - | $ 8,692 | $ - |
| Debris | $ - | $ - | $ 1,798 | $ - | $ 1,798 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (276,615) |
| **Subtotal** | **$ 224,550** | **$ 219,420** | **$ 10,490** | **$ -** | **$ 454,460** | **$ (276,615)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 29,984 | $ 29,299 | $ - | $ - | $ 59,283 | $ - |
| Asbestos Removal | $ - | $ - | $ - | $ 190,000 | $ 190,000 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 1,115,143 | $ 1,089,664 | $ - | $ - | $ 2,204,807 | $ - |
| BOP Misc. | $ 4,366 | $ 4,266 | $ - | $ - | $ 8,632 | $ - |
| Roads | $ 119,084 | $ 116,364 | $ - | $ - | $ 235,448 | $ - |
| All BOP Buildings | $ 601,396 | $ 587,655 | $ - | $ - | $ 1,189,051 | $ - |
| Fuel Equipment | $ 193,379 | $ 188,961 | $ - | $ - | $ 382,340 | $ - |
| All Other Tanks | $ 317,750 | $ 310,490 | $ - | $ - | $ 628,240 | $ - |
| Transformers & Foundation | $ 15,292 | $ 14,942 | $ - | $ 175,827 | $ 206,061 | $ - |
| Mercury & Universal Waste Disposal | $ - | $ - | $ - | $ 32,235 | $ 32,235 | $ - |
| Fuel Oil Tank Cleaning | $ - | $ - | $ - | $ 118,457 | $ 118,457 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 47,600 | $ 47,600 | $ - |
| Fuel Area Remediation | $ - | $ - | $ - | $ 1,978,497 | $ 1,978,497 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 1,192,987 | $ 1,192,987 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 252,660 | $ 252,660 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 110,093 | $ - | $ 110,093 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 699,280 | $ 699,280 | $ - |
| Debris | $ - | $ - | $ 6,394 | $ - | $ 6,394 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,001,347) |
| **Subtotal** | **$ 2,396,394** | **$ 2,341,641** | **$ 116,487** | **$ 4,687,543** | **$ 9,542,065** | **$ (1,001,347)** |
| **Lauderdale Subtotal** | **$ 4,884,446** | **$ 4,772,845** | **$ 250,991** | **$ 4,687,543** | **$ 14,595,825** | **$ (4,156,490)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 14,595,825** | **$ (4,156,490)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 729,791** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,189,374** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 388,290** | **$ (121,676)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 17,903,280** | **$ (4,278,166)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 13,625,114** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-21**
**Loggerhead**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Loggerhead** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,613,425 | $ 1,511,428 | $ 250,981 | $ - | $ 3,375,834 | $ - |
| Panel Supports/Rack | $ 1,691,421 | $ 1,584,494 | $ - | $ - | $ 3,275,915 | $ - |
| Electrical & Wiring | $ 109,485 | $ 102,563 | $ - | $ - | $ 212,048 | $ - |
| Site Restoration | $ 73,780 | $ 69,116 | $ - | $ 813,782 | $ 956,678 | $ - |
| Special Waste | $ - | $ - | $ - | $ 7,076 | $ 7,076 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 4,645 | $ - | $ 4,645 | $ - |
| Debris | $ - | $ - | $ 3,605 | $ - | $ 3,605 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,240,318) |
| **Subtotal** | **$ 3,488,111** | **$ 3,267,601** | **$ 259,231** | **$ 820,858** | **$ 7,835,801** | **$ (2,240,318)** |
| **Loggerhead Subtotal** | **$ 3,488,111** | **$ 3,267,601** | **$ 259,231** | **$ 820,858** | **$ 7,835,801** | **$ (2,240,318)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,835,801** | **$ (2,240,318)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 391,790** | |
| **CONTINGENGY (10%)** | | | | | **$ 783,580** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,011,171** | **$ (2,240,318)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,770,853** | |

**Table A-22**
**Manatee Power Plant**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Manatee Power Plant** | | | | | | |
| *Unit 3* | | | | | | |
| CTGs and HRSGs | $ 2,635,469 | $ 2,575,253 | $ - | $ - | $ 5,210,722 | $ - |
| Steam Turbine & Building | $ 1,002,682 | $ 979,772 | $ - | $ - | $ 1,982,454 | $ - |
| SCR | $ 110,206 | $ 107,688 | $ - | $ - | $ 217,894 | $ - |
| Cooling Towers & Basin | $ 2,787 | $ 2,723 | $ - | $ - | $ 5,510 | $ - |
| Stacks | $ 126,936 | $ 124,036 | $ - | $ - | $ 250,972 | $ - |
| GSU & Foundation | $ 257,856 | $ 251,964 | $ - | $ - | $ 509,820 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 84,671 | $ - | $ 84,671 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,480,130) |
| **Subtotal** | **$ 4,135,936** | **$ 4,041,436** | **$ 84,671** | **$ -** | **$ 8,262,043** | **$ (5,480,130)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 133,786 | $ 130,729 | $ - | $ - | $ 264,515 | $ - |
| Asbestos | $ - | $ - | $ - | $ 23,001 | $ 23,001 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 727,717 | $ 711,090 | $ - | $ 233,638 | $ 1,672,445 | $ - |
| BOP Misc. | $ 10,112 | $ 9,880 | $ - | $ - | $ 19,992 | $ - |
| Roads | $ 113,793 | $ 111,193 | $ - | $ - | $ 224,986 | $ - |
| All BOP Buildings | $ 402,190 | $ 393,000 | $ - | $ - | $ 795,190 | $ - |
| Fuel Equipment | $ 500,601 | $ 489,163 | $ - | $ - | $ 989,764 | $ - |
| All Other Tanks | $ 58,368 | $ 57,034 | $ - | $ - | $ 115,402 | $ - |
| Transformers & Foundation | $ 10,113 | $ 9,882 | $ - | $ 62,806 | $ 82,801 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 1,240,948 | $ 1,240,948 | $ - |
| Mercury & Universal Waste Disposal | $ - | $ - | $ - | $ 24,579 | $ 24,579 | $ - |
| Fuel Oil Tank Cleaning | $ - | $ - | $ - | $ 338,933 | $ 338,933 | $ - |
| Fule Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 133,000 | $ 133,000 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 767,624 | $ 767,624 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 346,175 | $ 346,175 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 76,701 | $ - | $ 76,701 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 1,124,395 | $ 1,124,395 | $ - |
| Debris | $ - | $ - | $ 11,443 | $ - | $ 11,443 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (820,445) |
| **Subtotal** | **$ 1,956,680** | **$ 1,911,971** | **$ 88,144** | **$ 4,295,099** | **$ 8,251,894** | **$ (820,445)** |
| **Manatee Power Plant Subtotal** | **$ 6,092,616** | **$ 5,953,407** | **$ 172,815** | **$ 4,295,099** | **$ 16,513,937** | **$ (6,300,575)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 16,513,937** | **$ (6,300,575)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 825,697** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,477,091** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 3,969,365** | **$ (519,378)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 23,786,090** | **$ (6,819,953)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 16,966,137** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-23**
**Manatee Energy Storage**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Manatee Energy Storage** | | | | | | |
| *Manatee Energy Storage* | | | | | | |
| Battery Removal and Recycling | $ 7,722,000 | $ - | $ 6,079,944 | $ - | $ 13,801,944 | $ - |
| Battery Containers and Racks | $ 466,923 | $ 456,255 | $ - | $ - | $ 923,178 | $ - |
| Electrical & Wiring | $ 614,359 | $ 600,321 | $ - | $ - | $ 1,214,680 | $ - |
| Site Restoration | $ 16,432 | $ 16,056 | $ - | $ 74,540 | $ 107,028 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 38,940 | $ - | $ 38,940 | $ - |
| Debris | $ - | $ - | $ 61,548 | $ - | $ 61,548 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,133,116) |
| **Subtotal** | **$ 8,819,714** | **$ 1,072,632** | **$ 6,180,432** | **$ 74,540** | **$ 16,147,318** | **$ (2,133,116)** |
| **Manatee Energy Storage Subtotal** | **$ 8,819,714** | **$ 1,072,632** | **$ 6,180,432** | **$ 74,540** | **$ 16,147,318** | **$ (2,133,116)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 16,147,318** | **$ (2,133,116)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 807,366** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,422,098** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 19,376,782** | **$ (2,133,116)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 17,243,666** | |

**Table A-24**
**Manatee Solar**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Manatee Solar** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,637,416 | $ 1,533,903 | $ 484,091 | $ - | $ 3,655,410 | $ - |
| Panel Supports/Rack | $ 1,716,572 | $ 1,608,055 | $ - | $ - | $ 3,324,627 | $ - |
| Electrical & Wiring | $ 96,224 | $ 90,184 | $ - | $ - | $ 186,408 | $ - |
| Site Restoration | $ 143,224 | $ 134,170 | $ - | $ 823,331 | $ 1,100,725 | $ - |
| Special Waste | $ - | $ - | $ - | $ 7,500 | $ 7,500 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,741 | $ - | $ 1,741 | $ - |
| Debris | $ - | $ - | $ 10,000 | $ - | $ 10,000 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,617,004) |
| **Subtotal** | **$ 3,593,436** | **$ 3,366,312** | **$ 495,832** | **$ 830,831** | **$ 8,286,411** | **$ (2,617,004)** |
| **Manatee Solar Subtotal** | **$ 3,593,436** | **$ 3,366,312** | **$ 495,832** | **$ 830,831** | **$ 8,286,411** | **$ (2,617,004)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,286,411** | **$ (2,617,004)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 414,321** | |
| **CONTINGENGY (10%)** | | | | | **$ 828,641** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,529,373** | **$ (2,617,004)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,912,369** | |

**Table A-25**
**Martin Energy Center**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Martin Energy Center** | | | | | | |
| *Unit 3 (2x1)* | | | | | | |
| CTGs and HRSGs | $ 1,341,137 | $ 1,310,495 | $ - | $ - | $ 2,651,632 | $ - |
| Steam Turbine & Building | $ 454,586 | $ 444,200 | $ - | $ - | $ 898,786 | $ - |
| SCR | $ 50,515 | $ 49,361 | $ - | $ - | $ 99,876 | $ - |
| Stacks | $ 64,110 | $ 62,645 | $ - | $ - | $ 126,755 | $ - |
| GSU & Foundation | $ 115,279 | $ 112,645 | $ - | $ - | $ 227,924 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 57,400 | $ - | $ 57,400 | $ - |
| Debris | $ - | $ - | $ 254 | $ - | $ 254 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,870,410) |
| **Subtotal** | **$ 2,025,627** | **$ 1,979,346** | **$ 57,654** | **$ -** | **$ 4,062,627** | **$ (2,870,410)** |
| *Unit 4 (2x1)* | | | | | | |
| CTGs and HRSGs | $ 1,341,137 | $ 1,310,495 | $ - | $ - | $ 2,651,632 | $ - |
| Steam Turbine & Building | $ 434,131 | $ 424,212 | $ - | $ - | $ 858,343 | $ - |
| SCR | $ 50,515 | $ 49,361 | $ - | $ - | $ 99,876 | $ - |
| Stacks | $ 64,110 | $ 62,645 | $ - | $ - | $ 126,755 | $ - |
| GSU & Foundation | $ 101,312 | $ 98,997 | $ - | $ - | $ 200,309 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 56,981 | $ - | $ 56,981 | $ - |
| Debris | $ - | $ - | $ 254 | $ - | $ 254 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,780,579) |
| **Subtotal** | **$ 1,991,205** | **$ 1,945,710** | **$ 57,235** | **$ -** | **$ 3,994,150** | **$ (2,780,579)** |
| *Unit 8 (4x1)* | | | | | | |
| CTGs and HRSGs | $ 2,659,511 | $ 2,598,746 | $ - | $ - | $ 5,258,257 | $ - |
| Steam Turbine & Building | $ 1,050,406 | $ 1,026,406 | $ - | $ - | $ 2,076,812 | $ - |
| SCR | $ 100,868 | $ 98,563 | $ - | $ - | $ 199,431 | $ - |
| Cooling Towers & Basin | $ 271,395 | $ 265,194 | $ - | $ - | $ 536,589 | $ - |
| Stacks | $ 120,960 | $ 118,196 | $ - | $ - | $ 239,156 | $ - |
| GSU & Foundation | $ 143,004 | $ 139,737 | $ - | $ - | $ 282,741 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 107,217 | $ - | $ 107,217 | $ - |
| Debris | $ - | $ - | $ 59,643 | $ - | $ 59,643 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (4,926,603) |
| **Subtotal** | **$ 4,346,144** | **$ 4,246,842** | **$ 166,860** | **$ -** | **$ 8,759,846** | **$ (4,926,603)** |
| *ISCC* | | | | | | |
| Solar Panels & Frames | $ 7,032,760 | $ 6,872,073 | $ - | $ - | $13,904,833 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 233,912 | $ - | $ 233,912 | $ - |
| Debris | $ - | $ - | $ 888,870 | $ - | $ 888,870 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,161,516) |
| **Subtotal** | **$ 7,032,760** | **$ 6,872,073** | **$1,122,782** | **$ -** | **$15,027,615** | **$ (5,161,516)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 82,216 | $ 80,338 | $ - | $ - | $ 162,554 | $ - |
| Asbestos Removal | $ - | $ - | $ - | $ 160,000 | $ 160,000 | $ - |
| Cooling Water Intakes and Circulating W | $ 1,141,664 | $ 1,115,579 | $ - | $ 737,908 | $ 2,995,151 | $ - |
| Roads | $ 532,299 | $ 520,137 | $ - | $ - | $ 1,052,436 | $ - |
| All BOP Buildings | $ 1,898,248 | $ 1,854,876 | $ - | $ - | $ 3,753,124 | $ - |
| Fuel Equipment | $ 2,326,667 | $ 2,273,507 | $ - | $ - | $ 4,600,174 | $ - |
| All Other Tanks | $ 220,920 | $ 215,872 | $ - | $ - | $ 436,792 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 1,741,188 | $ 1,741,188 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 369,713 | $ 369,713 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 401,800 | $ 401,800 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 1,628,887 | $ 1,628,887 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 108,232 | $ 108,232 | $ - |
| Concrete Removal, Crushing, & Disposa | $ - | $ - | $ 384,061 | $ - | $ 384,061 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 3,510,887 | $ 3,510,887 | $ - |
| Debris | $ - | $ - | $ 24,587 | $ - | $ 24,587 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,320,089) |
| **Subtotal** | **$ 6,202,014** | **$ 6,060,309** | **$ 408,648** | **$ 8,658,615** | **$21,329,586** | **$ (1,320,089)** |
| **Martin Energy Center Subtotal** | **$21,597,750** | **$21,104,280** | **$1,813,179** | **$ 8,658,615** | **$53,173,824** | **$(17,059,197)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$53,173,824** | **$(17,059,197)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 2,658,691** | |
| **CONTINGENGY (15%)** | | | | | **$ 7,976,074** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 5,699,976** | **$ (737,722)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$69,508,565** | **$(17,796,919)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$51,711,646** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-26**
**Miami Dade**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Miami Dade** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,173,960 | $ 1,099,746 | $ 503,397 | $ - | $ 2,777,103 | $ - |
| Panel Supports/Rack | $ 1,567,819 | $ 1,468,706 | $ - | $ - | $ 3,036,525 | $ - |
| Electrical & Wiring | $ 60,338 | $ 56,524 | $ - | $ - | $ 116,862 | $ - |
| Site Restoration | $ 79,424 | $ 74,403 | $ - | $ 626,302 | $ 780,129 | $ - |
| Special Waste | $ - | $ - | $ - | $ 140 | $ 140 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 3,017 | $ - | $ 3,017 | $ - |
| Debris | $ - | $ - | $ 4,095 | $ - | $ 4,095 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,263,851) |
| **Subtotal** | **$ 2,881,541** | **$ 2,699,379** | **$ 510,509** | **$ 626,442** | **$ 6,717,871** | **$ (2,263,851)** |
| **Miami Dade Subtotal** | **$ 2,881,541** | **$ 2,699,379** | **$ 510,509** | **$ 626,442** | **$ 6,717,871** | **$ (2,263,851)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,717,871** | **$ (2,263,851)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 335,894** | |
| **CONTINGENGY (10%)** | | | | | **$ 671,787** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,725,552** | **$ (2,263,851)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 5,461,701** | |

**Table A-27**
**Northern Preserve**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Northern Preserve** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,366,947 | $ 1,280,532 | $ 398,214 | $ - | $ 3,045,693 | $ - |
| Panel Supports/Rack | $ 1,676,720 | $ 1,570,722 | $ - | $ - | $ 3,247,442 | $ - |
| Electrical & Wiring | $ 95,339 | $ 89,313 | $ - | $ - | $ 184,652 | $ - |
| Site Restoration | $ 92,412 | $ 86,570 | $ - | $ 740,191 | $ 919,173 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,872 | $ - | $ 1,872 | $ - |
| Debris | $ - | $ - | $ 9,452 | $ - | $ 9,452 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,439,946) |
| **Subtotal** | **$ 3,231,418** | **$ 3,027,137** | **$ 409,538** | **$ 740,191** | **$ 7,408,284** | **$ (2,439,946)** |
| **Northern Preserve Subtotal** | **$ 3,231,418** | **$ 3,027,137** | **$ 409,538** | **$ 740,191** | **$ 7,408,284** | **$ (2,439,946)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,408,284** | **$ (2,439,946)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 370,414** | |
| **CONTINGENGY (10%)** | | | | | **$ 740,828** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,519,526** | **$ (2,439,946)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,079,580** | |

**Table A-28**
**Okeechobee**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Okeechobee** | | | | | | |
| *Unit 1* | | | | | | |
| CTGs and HRSGs | $ 3,041,780 | $ 2,972,281 | $ - | $ - | $ 6,014,061 | $ - |
| Steam Turbine & Building | $ 899,184 | $ 878,639 | $ - | $ - | $ 1,777,823 | $ - |
| SCR | $ 120,878 | $ 118,116 | $ - | $ - | $ 238,994 | $ - |
| Cooling Towers & Basin | $ 1,053,434 | $ 1,029,364 | $ - | $ - | $ 2,082,798 | $ - |
| Stacks | $ 9,241 | $ 9,030 | $ - | $ - | $ 18,271 | $ - |
| GSU & Foundation | $ 283,257 | $ 276,785 | $ - | $ - | $ 560,042 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 156,415 | $ - | $ 156,415 | $ - |
| Debris | $ - | $ - | $ 438 | $ - | $ 438 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (6,790,660) |
| **Subtotal** | **$ 5,407,774** | **$ 5,284,215** | **$ 156,853** | **$ -** | **$ 10,848,842** | **$ (6,790,660)** |
| *Common* | | | | | | |
| Cooling Water Intakes and Circulating Water Pumps | $ 43,471 | $ 42,477 | $ - | $ - | $ 85,948 | $ - |
| Roads | $ 109,600 | $ 107,095 | $ - | $ - | $ 216,695 | $ - |
| All BOP Buildings | $ 3,024 | $ 2,955 | $ - | $ - | $ 5,979 | $ - |
| Fuel Equipment | $ 110,367 | $ 107,845 | $ - | $ - | $ 218,212 | $ - |
| All Other Tanks | $ 135,002 | $ 131,917 | $ - | $ - | $ 266,919 | $ - |
| Transformers & Foundation | $ 8,735 | $ 8,536 | $ - | $ - | $ 17,271 | $ - |
| Fuel Oil Tank Cleaning | $ - | $ - | $ - | $ 72,208 | $ 72,208 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 27,300 | $ 27,300 | $ - |
| Fuel Area Remediation | $ - | $ - | $ - | $ 1,056,945 | $ 1,056,945 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 7,759,944 | $ 7,759,944 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 7,531 | $ - | $ 7,531 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 3,630,802 | $ 3,630,802 | $ - |
| Debris | $ - | $ - | $ 4,839 | $ - | $ 4,839 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (229,603) |
| **Subtotal** | **$ 410,199** | **$ 400,825** | **$ 12,370** | **$ 12,547,199** | **$ 13,370,593** | **$ (229,603)** |
| **Okeechobee Subtotal** | **$ 5,817,973** | **$ 5,685,040** | **$ 169,223** | **$ 12,547,199** | **$ 24,219,435** | **$ (7,020,263)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 24,219,435** | **$ (7,020,263)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 1,210,972** | |
| **CONTINGENGY (15%)** | | | | | **$ 3,632,915** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 29,063,322** | **$ (7,020,263)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 22,043,059** | |

**Table A-29**
**Okeechobee Solar**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Okeechobee Solar** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,930,883 | $ 1,808,818 | $ 314,287 | $ - | $ 4,053,988 | $ - |
| Panel Supports/Rack | $ 1,457,799 | $ 1,365,641 | $ - | $ - | $ 2,823,440 | $ - |
| Electrical & Wiring | $ 64,805 | $ 60,708 | $ - | $ - | $ 125,513 | $ - |
| Site Restoration | $ 73,780 | $ 69,116 | $ - | $ 820,419 | $ 963,315 | $ - |
| On-site Concrete Crushing and Remova | $ - | $ - | $ 1,869 | $ - | $ 1,869 | $ - |
| Debris | $ - | $ - | $ 2,885 | $ - | $ 2,885 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,876,303) |
| **Subtotal** | **$ 3,527,267** | **$ 3,304,283** | **$ 319,041** | **$ 820,419** | **$ 7,971,010** | **$ (1,876,303)** |
| **Okeechobee Solar Subtotal** | **$ 3,527,267** | **$ 3,304,283** | **$ 319,041** | **$ 820,419** | **$ 7,971,010** | **$ (1,876,303)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,971,010** | **$ (1,876,303)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 398,551** | |
| **CONTINGENGY (10%)** | | | | | **$ 797,101** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,166,662** | **$ (1,876,303)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,290,359** | |

**Table A-30**
**Pioneer**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Pioneer** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,622,165 | $ 1,519,616 | $ 252,341 | $ - | $ 3,394,122 | $ - |
| Panel Supports/Rack | $ 2,000,950 | $ 1,874,456 | $ - | $ - | $ 3,875,406 | $ - |
| Electrical & Wiring | $ 73,884 | $ 69,213 | $ - | $ - | $ 143,097 | $ - |
| Site Restoration | $ 73,780 | $ 69,116 | $ - | $ 829,068 | $ 971,964 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,713 | $ - | $ 1,713 | $ - |
| Debris | $ - | $ - | $ 3,520 | $ - | $ 3,520 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,642,698) |
| **Subtotal** | **$ 3,770,779** | **$ 3,532,401** | **$ 257,574** | **$ 829,068** | **$ 8,389,822** | **$ (2,642,698)** |
| **Pioneer Subtotal** | **$ 3,770,779** | **$ 3,532,401** | **$ 257,574** | **$ 829,068** | **$ 8,389,822** | **$ (2,642,698)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,389,822** | **$ (2,642,698)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 419,491** | |
| **CONTINGENGY (10%)** | | | | | **$ 838,982** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,648,295** | **$ (2,642,698)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,005,597** | |

**Table A-31**
**Port Everglades**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Port Everglades** | | | | | | |
| *Unit 5* | | | | | | |
| CTGs and HRSGs | $2,726,990 | $2,664,683 | $ - | $ - | $ 5,391,673 | $ - |
| Steam Turbine & Building | $1,105,869 | $1,080,602 | $ - | $ - | $ 2,186,471 | $ - |
| SCR | $ 90,217 | $ 88,156 | $ - | $ - | $ 178,373 | $ - |
| Stacks | $ 86,366 | $ 84,393 | $ - | $ - | $ 170,759 | $ - |
| GSU & Foundation | $ 175,256 | $ 171,252 | $ - | $ - | $ 346,508 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $129,079 | $ - | $ 129,079 | $ - |
| Debris | $ - | $ - | $ 36,149 | $ - | $ 36,149 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $(6,378,418) |
| **Subtotal** | **$4,184,698** | **$4,089,086** | **$165,228** | **$ -** | **$ 8,439,012** | **$(6,378,418)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 71,598 | $ 69,962 | $ - | $ - | $ 141,560 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 212,502 | $ 207,646 | $ - | $ 107,290 | $ 527,438 | $ - |
| BOP Misc. | $ 3,352 | $ 3,276 | $ - | $ - | $ 6,628 | $ - |
| Roads | $ 124,303 | $ 121,463 | $ - | $ - | $ 245,766 | $ - |
| All BOP Buildings | $ 82,729 | $ 80,838 | $ - | $ - | $ 163,567 | $ - |
| Fuel Equipment | $ 389,421 | $ 380,524 | $ - | $ - | $ 769,945 | $ - |
| All Other Tanks | $ 230,097 | $ 224,840 | $ - | $ - | $ 454,937 | $ - |
| Transformers & Foundation | $ 22,643 | $ 22,126 | $ - | $ - | $ 44,769 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 1,206,808 | $ 1,206,808 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 112,290 | $ 112,290 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 16,800 | $ 16,800 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 46,471 | $ - | $ 46,471 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 806,014 | $ 806,014 | $ - |
| Debris | $ - | $ - | $ 12,146 | $ - | $ 12,146 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (646,397) |
| **Subtotal** | **$1,136,645** | **$1,110,675** | **$ 58,617** | **$ 2,249,202** | **$ 4,555,139** | **$ (646,397)** |
| **Port Everglades Subtotal** | **$5,321,343** | **$5,199,761** | **$223,845** | **$ 2,249,202** | **$12,994,151** | **$(7,024,815)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$12,994,151** | **$(7,024,815)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 649,708** | |
| **CONTINGENGY (15%)** | | | | | **$ 1,949,123** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 2,044,370** | **$ (264,845)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$17,637,352** | **$(7,289,660)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$10,347,692** | |

**[1] Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-32**
**Riviera Beach**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Riviera Beach** | | | | | | |
| *Unit 5* | | | | | | |
| CTGs and HRSGs | $ 2,868,612 | $ 2,803,069 | $ - | $ - | $ 5,671,681 | $ - |
| Steam Turbine & Building | $ 1,110,541 | $ 1,085,167 | $ - | $ - | $ 2,195,708 | $ - |
| SCR | $ 85,465 | $ 83,513 | $ - | $ - | $ 168,978 | $ - |
| Stacks | $ 85,485 | $ 83,532 | $ - | $ - | $ 169,017 | $ - |
| GSU & Foundation | $ 160,574 | $ 156,905 | $ - | $ - | $ 317,479 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 144,365 | $ - | $ 144,365 | $ - |
| Debris | $ - | $ - | $ 13,712 | $ - | $ 13,712 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (9,734,499) |
| **Subtotal** | **$ 4,310,677** | **$ 4,212,186** | **$ 158,077** | **$ -** | **$ 8,680,940** | **$ (9,734,499)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 73,999 | $ 72,308 | $ - | $ - | $ 146,307 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 77,784 | $ 76,007 | $ - | $ 105,589 | $ 259,380 | $ - |
| Roads | $ 50,589 | $ 49,434 | $ - | $ - | $ 100,023 | $ - |
| All BOP Buildings | $ 579,460 | $ 566,220 | $ - | $ - | $ 1,145,680 | $ - |
| Fuel Equipment | $ 386,090 | $ 377,268 | $ - | $ - | $ 763,358 | $ - |
| All Other Tanks | $ 210,753 | $ 205,937 | $ - | $ - | $ 416,690 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 139,320 | $ 139,320 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 83,824 | $ 83,824 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 71,410 | $ - | $ 71,410 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 445,889 | $ 445,889 | $ - |
| Debris | $ - | $ - | $ 3,606 | $ - | $ 3,606 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (478,271) |
| **Subtotal** | **$ 1,378,675** | **$ 1,347,174** | **$ 75,016** | **$ 774,622** | **$ 3,575,487** | **$ (478,271)** |
| **Riviera Beach Subtotal** | **$ 5,689,352** | **$ 5,559,360** | **$ 233,093** | **$ 774,622** | **$ 12,256,427** | **$ (10,212,770)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 12,256,427** | **$ (10,212,770)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 612,821** | |
| **CONTINGENGY (15%)** | | | | | **$ 1,838,464** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 14,707,712** | **$ (10,212,770)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 4,494,942** | |

**Table A-33**
**Sanford Energy Center**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Sanford Energy Center** | | | | | | |
| *Unit 4* | | | | | | |
| CTGs and HRSGs | $ 3,064,870 | $ 2,994,843 | $ - | $ - | $ 6,059,713 | $ - |
| Steam Turbine & Building | $ 1,365,787 | $ 1,334,581 | $ - | $ - | $ 2,700,368 | $ - |
| SCR | $ 104,295 | $ 101,912 | $ - | $ - | $ 206,207 | $ - |
| Cooling Towers & Basin | $ 94,838 | $ 92,671 | $ - | $ - | $ 187,509 | $ - |
| Stacks | $ 124,468 | $ 121,624 | $ - | $ - | $ 246,092 | $ - |
| GSU & Foundation | $ 158,830 | $ 155,201 | $ - | $ - | $ 314,031 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 160,659 | $ - | $ 160,659 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,544,641) |
| **Subtotal** | **$ 4,913,088** | **$ 4,800,832** | **$ 160,659** | **$ -** | **$ 9,874,579** | **$ (5,544,641)** |
| *Unit 5* | | | | | | |
| CTGs and HRSGs | $ 3,064,870 | $ 2,994,843 | $ - | $ - | $ 6,059,713 | $ - |
| Steam Turbine & Building | $ 1,496,909 | $ 1,462,708 | $ - | $ - | $ 2,959,617 | $ - |
| SCR | $ 104,295 | $ 101,912 | $ - | $ - | $ 206,207 | $ - |
| Cooling Towers & Basin | $ 94,838 | $ 92,671 | $ - | $ - | $ 187,509 | $ - |
| Stacks | $ 124,468 | $ 121,624 | $ - | $ - | $ 246,092 | $ - |
| GSU & Foundation | $ 158,830 | $ 155,201 | $ - | $ - | $ 314,031 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 160,659 | $ - | $ 160,659 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,679,484) |
| **Subtotal** | **$ 5,044,210** | **$ 4,928,959** | **$ 160,659** | **$ -** | **$ 10,133,828** | **$ (5,679,484)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 64,935 | $ 63,452 | $ - | $ - | $ 128,387 | $ - |
| Asbestos Removal | $ - | $ - | $ - | $ 47,355 | $ 47,355 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 92,247 | $ 90,139 | $ - | $ - | $ 182,386 | $ - |
| BOP Misc. | $ 29 | $ 29 | $ - | $ - | $ 58 | $ - |
| Roads | $ 181,691 | $ 177,539 | $ - | $ - | $ 359,230 | $ - |
| All BOP Buildings | $ 315,205 | $ 308,003 | $ - | $ - | $ 623,208 | $ - |
| Fuel Equipment | $ 495,338 | $ 484,021 | $ - | $ - | $ 979,359 | $ - |
| All Other Tanks | $ 83,000 | $ 81,104 | $ - | $ - | $ 164,104 | $ - |
| Transformers & Foundation | $ 33,033 | $ 32,279 | $ - | $ - | $ 65,312 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 175,282 | $ 175,282 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 65,368 | $ 65,368 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 20,300 | $ 20,300 | $ - |
| Pond Closure | $ - | $ - | $ - | $ 1,334,292 | $ 1,334,292 | $ - |
| Hazardous Waste Disposal | $ - | $ - | $ - | $ 3,188 | $ 3,188 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 54,020 | $ - | $ 54,020 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 1,210,429 | $ 1,210,429 | $ - |
| Debris | $ - | $ - | $ 851 | $ - | $ 851 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (484,277) |
| **Subtotal** | **$ 1,265,478** | **$ 1,236,566** | **$ 54,871** | **$ 2,856,214** | **$ 5,413,129** | **$ (484,277)** |
| **Sanford Energy Center Subtotal** | **$ 11,222,776** | **$ 10,966,357** | **$ 376,189** | **$ 2,856,214** | **$ 25,421,536** | **$ (11,708,402)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 25,421,536** | **$ (11,708,402)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 1,271,077** | |
| **CONTINGENGY (15%)** | | | | | **$ 3,813,230** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 30,505,843** | **$ (11,708,402)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 18,797,441** | |

**Table A-34**
**Scherer (FPL)**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Scherer (FPL)** | | | | | | |
| *Unit 4* | | | | | | |
| Boiler | $ 3,700,646 | $ 3,616,093 | $ - | $ - | $ 7,316,738 | $ - |
| Steam Turbine & Building | $ 1,487,740 | $ 1,453,748 | $ - | $ - | $ 2,941,488 | $ - |
| Precipitator | $ 440,710 | $ 430,641 | $ - | $ - | $ 871,351 | $ - |
| SCR | $ 1,600,937 | $ 1,564,358 | $ - | $ - | $ 3,165,295 | $ - |
| Baghouse | $ 233,259 | $ 227,929 | $ - | $ - | $ 461,188 | $ - |
| Air Cooled Condenser | $ 287,780 | $ 281,205 | $ - | $ - | $ 568,985 | $ - |
| Cooling Towers & Basin | $ 1,763,947 | $ 1,723,643 | $ - | $ - | $ 3,487,590 | $ - |
| Stacks | $ 169,236 | $ 165,369 | $ - | $ - | $ 334,605 | $ - |
| GSU & Foundation | $ 57,181 | $ 55,875 | $ - | $ - | $ 113,057 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 460,612 | $ - | $ 460,612 | $ - |
| Debris | $ - | $ - | $ 59,335 | $ - | $ 59,335 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (5,981,139) |
| **Subtotal** | **$ 9,741,437** | **$ 9,518,860** | **$ 519,947** | **$ -** | **$ 19,780,244** | **$ (5,981,139)** |
| *Handling* | | | | | | |
| Coal Handling Facilites | $ 495,439 | $ 484,119 | $ - | $ - | $ 979,558 | $ - |
| Limestone Handling Facilities | $ 77,474 | $ 75,704 | $ - | $ - | $ 153,179 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 2,464 | $ - | $ 2,464 | $ - |
| Debris | $ - | $ - | $ 74,312 | $ - | $ 74,312 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (444,819) |
| **Subtotal** | **$ 572,913** | **$ 559,823** | **$ 76,775** | **$ -** | **$ 1,209,513** | **$ (444,819)** |
| *Common* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 673,891 | $ 673,891 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 18,930 | $ 18,497 | $ - | $ 94,125 | $ 131,552 | $ - |
| Roads | $ 114,493 | $ 111,877 | $ - | $ - | $ 226,370 | $ - |
| All BOP Buildings | $ 186,753 | $ 182,486 | $ - | $ - | $ 369,240 | $ - |
| Fuel Equipment | $ 46,667 | $ 45,600 | $ - | $ - | $ 92,267 | $ - |
| All Other Tanks | $ 17,460 | $ 17,061 | $ - | $ - | $ 34,522 | $ - |
| Transformers & Foundation | $ 8,397 | $ 8,205 | $ - | $ - | $ 16,602 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 5,260 | $ 5,260 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 9,106 | $ 9,106 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 21,381 | $ 21,381 | $ - |
| Pond Closure[1] | $ - | $ - | $ - | $ 552,715 | $ 552,715 | $ - |
| Coal Storage Area Restoration | $ - | $ - | $ - | $ 2,121,798 | $ 2,121,798 | $ - |
| Limestone Area Closure | $ - | $ - | $ - | $ 30,375 | $ 30,375 | $ - |
| Special Waste | $ - | $ - | $ - | $ 787,703 | $ 787,703 | $ - |
| Plant Washdown & Materials Disposal | $ - | $ - | $ - | $ 10,563 | $ 10,563 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 15,003 | $ - | $ 15,003 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 1,945,461 | $ 1,945,461 | $ - |
| Debris | $ - | $ - | $ 2,719 | $ - | $ 2,719 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (120,798) |
| **Subtotal** | **$ 392,700** | **$ 383,728** | **$ 17,723** | **$ 6,252,378** | **$ 7,046,529** | **$ (120,798)** |
| **Scherer (FPL) Subtotal** | **$ 10,707,051** | **$ 10,462,412** | **$ 614,445** | **$ 6,252,378** | **$ 28,036,285** | **$ (6,546,756)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 28,036,285** | **$ (6,546,756)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 1,401,814** | |
| **CONTINGENGY (15%)** | | | | | **$ 4,205,443** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 33,643,542** | **$ (6,546,756)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 27,096,786** | |

[1] Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.

**Table A-35**
**Southfork**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Southfork** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,208,232 | $ 1,131,851 | $ 193,640 | $ - | $ 2,533,723 | $ - |
| Panel Supports/Rack | $ 1,325,143 | $ 1,241,371 | $ - | $ - | $ 2,566,514 | $ - |
| Electrical & Wiring | $ 62,986 | $ 59,005 | $ - | $ - | $ 121,991 | $ - |
| Site Restoration | $ 89,515 | $ 83,856 | $ - | $ 685,975 | $ 859,346 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 2,137 | $ - | $ 2,137 | $ - |
| Debris | $ - | $ - | $ 2,528 | $ - | $ 2,528 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,882,520) |
| **Subtotal** | **$ 2,685,876** | **$ 2,516,083** | **$ 198,305** | **$ 685,975** | **$ 6,086,239** | **$ (1,882,520)** |
| **Southfork Subtotal** | **$ 2,685,876** | **$ 2,516,083** | **$ 198,305** | **$ 685,975** | **$ 6,086,239** | **$ (1,882,520)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,086,239** | **$ (1,882,520)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 304,312** | |
| **CONTINGENGY (10%)** | | | | | **$ 608,624** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 6,999,175** | **$ (1,882,520)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 5,116,655** | |

**Table A-36**
**Sunshine Gateway**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Sunshine Gateway** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,730,023 | $ 1,620,655 | $ 456,605 | $ - | $ 3,807,283 | $ - |
| Panel Supports/Rack | $ 1,770,570 | $ 1,658,639 | $ - | $ - | $ 3,429,209 | $ - |
| Electrical & Wiring | $ 92,690 | $ 86,830 | $ - | $ - | $ 179,520 | $ - |
| Site Restoration | $ 73,929 | $ 69,256 | $ - | $ 877,333 | $ 1,020,518 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,648 | $ - | $ 1,648 | $ - |
| Debris | $ - | $ - | $ 8,527 | $ - | $ 8,527 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,484,783) |
| **Subtotal** | **$ 3,667,212** | **$ 3,435,380** | **$ 466,780** | **$ 877,333** | **$ 8,446,705** | **$ (2,484,783)** |
| **Sunshine Gateway Subtotal** | **$ 3,667,212** | **$ 3,435,380** | **$ 466,780** | **$ 877,333** | **$ 8,446,705** | **$ (2,484,783)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,446,705** | **$ (2,484,783)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 422,335** | |
| **CONTINGENGY (10%)** | | | | | **$ 844,671** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,713,711** | **$ (2,484,783)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,228,928** | |

**Table A-37**
**Sweetbay**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Sweetbay** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,115,610 | $ 1,045,084 | $ 391,536 | $ - | $ 2,552,230 | $ - |
| Panel Supports/Rack | $ 1,509,232 | $ 1,413,823 | $ - | $ - | $ 2,923,055 | $ - |
| Electrical & Wiring | $ 77,386 | $ 72,494 | $ - | $ - | $ 149,880 | $ - |
| Site Restoration | $ 75,406 | $ 70,639 | $ - | $ 628,492 | $ 774,537 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,528 | $ - | $ 1,528 | $ - |
| Debris | $ - | $ - | $ 9,253 | $ - | $ 9,253 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,561,485) |
| **Subtotal** | **$ 2,777,634** | **$ 2,602,040** | **$ 402,317** | **$ 628,492** | **$ 6,410,483** | **$ (2,561,485)** |
| **Sweetbay Subtotal** | **$ 2,777,634** | **$ 2,602,040** | **$ 402,317** | **$ 628,492** | **$ 6,410,483** | **$ (2,561,485)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 6,410,483** | **$ (2,561,485)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 320,524** | |
| **CONTINGENGY (10%)** | | | | | **$ 641,048** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 7,372,055** | **$ (2,561,485)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 4,810,570** | |

**Table A-38**
**Turkey Point**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Turkey Point** | | | | | | |
| *Unit 1 (Synchronous Condenser)* | | | | | | |
| Boiler Foundation | $ 521,950 | $ 510,024 | $ - | $ - | $ 1,031,974 | $ - |
| Steam Turbine & Building | $ 361,721 | $ 353,456 | $ - | $ - | $ 715,177 | $ - |
| Stack Foundation | $ 1,446 | $ 1,413 | $ - | $ - | $ 2,859 | $ - |
| GSU & Foundation | $ 26,889 | $ 26,274 | $ - | $ - | $ 53,163 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 74,127 | $ - | $ 74,127 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,494,587) |
| **Subtotal** | **$ 912,006** | **$ 891,167** | **$ 74,127** | **$ -** | **$ 1,877,300** | **$ (1,494,587)** |
| *Unit 2 (Synchronous Condenser)* | | | | | | |
| Boiler Foundation | $ 521,950 | $ 510,024 | $ - | $ - | $ 1,031,974 | $ - |
| Steam Turbine & Building | $ 361,721 | $ 353,456 | $ - | $ - | $ 715,177 | $ - |
| Stack Foundation | $ 1,446 | $ 1,413 | $ - | $ - | $ 2,859 | $ - |
| GSU & Foundation | $ 26,889 | $ 26,274 | $ - | $ - | $ 53,163 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 74,127 | $ - | $ 74,127 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,494,587) |
| **Subtotal** | **$ 912,006** | **$ 891,167** | **$ 74,127** | **$ -** | **$ 1,877,300** | **$ (1,494,587)** |
| *Unit 5* | | | | | | |
| CTGs and HRSGs | $ 2,694,704 | $ 2,633,135 | $ - | $ - | $ 5,327,839 | $ - |
| Steam Turbine & Building | $ 807,059 | $ 788,619 | $ - | $ - | $ 1,595,678 | $ - |
| SCR | $ 85,280 | $ 83,331 | $ - | $ - | $ 168,611 | $ - |
| Cooling Towers & Basin | $ 203,473 | $ 198,824 | $ - | $ - | $ 402,297 | $ - |
| Stacks | $ 104,849 | $ 102,454 | $ - | $ - | $ 207,303 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 4,446 | $ 4,345 | $ - | $ - | $ 8,791 | $ - |
| GSU & Foundation | $ 155,331 | $ 151,782 | $ - | $ - | $ 307,113 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 124,630 | $ - | $ 124,630 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (7,246,480) |
| **Subtotal** | **$ 4,055,142** | **$ 3,962,490** | **$ 124,630** | **$ -** | **$ 8,142,262** | **$ (7,246,480)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 36,944 | $ 36,099 | $ - | $ - | $ 73,043 | $ - |
| Water Treatment Equipment and Piping | $ 4,446 | $ 4,345 | $ - | $ - | $ 8,791 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 12,031 | $ 11,756 | $ - | $ - | $ 23,787 | $ - |
| BOP Misc. | $ 1,694 | $ 1,656 | $ - | $ - | $ 3,350 | $ - |
| Roads | $ 99,096 | $ 96,832 | $ - | $ - | $ 195,928 | $ - |
| All BOP Buildings | $ 375,249 | $ 366,675 | $ - | $ - | $ 741,924 | $ - |
| Fuel Equipment | $ 7,799 | $ 7,620 | $ - | $ - | $ 15,419 | $ - |
| All Other Tanks | $ 61,244 | $ 59,844 | $ - | $ - | $ 121,088 | $ - |
| Transformers & Foundation | $ 15,623 | $ 15,266 | $ - | $ - | $ 30,889 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 31,149 | $ - | $ 31,149 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 1,018,524 | $ 1,018,524 | $ - |
| Debris | $ - | $ - | $ 8,708 | $ - | $ 8,708 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (191,505) |
| **Subtotal** | **$ 614,126** | **$ 600,093** | **$ 39,857** | **$ 1,018,524** | **$ 2,272,600** | **$ (191,505)** |
| **Turkey Point Subtotal** | **$ 6,493,280** | **$ 6,344,917** | **$ 312,741** | **$ 1,018,524** | **$ 14,169,462** | **$ (10,427,159)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 14,169,462** | **$ (10,427,159)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 708,473** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,125,419** | |
| **SITE INVENTORY COST (CREDIT)[1]** | | | | | **$ 803,926** | **$ (168,928)** |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 17,807,280** | **$ (10,596,087)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 7,211,193** | |

[1] **Site inventory costs and recoverable scrap of inventory estimates (10%) were provided by FPL and were not independently reviewed by 1898 & Co.**

**Table A-39**
**Twin Lakes**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Twin Lakes** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,397,741 | $ 1,309,379 | $ 400,280 | $ - | $ 3,107,400 | $ - |
| Panel Supports/Rack | $ 1,544,653 | $ 1,447,004 | $ - | $ - | $ 2,991,657 | $ - |
| Electrical & Wiring | $ 94,130 | $ 88,179 | $ - | $ - | $ 182,309 | $ - |
| Site Restoration | $ 73,929 | $ 69,256 | $ - | $ 724,160 | $ 867,345 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,797 | $ - | $ 1,797 | $ - |
| Debris | $ - | $ - | $ 9,252 | $ - | $ 9,252 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,237,982) |
| **Subtotal** | **$ 3,110,453** | **$ 2,913,818** | **$ 411,329** | **$ 724,160** | **$ 7,159,760** | **$ (2,237,982)** |
| **Twin Lakes Subtotal** | **$ 3,110,453** | **$ 2,913,818** | **$ 411,329** | **$ 724,160** | **$ 7,159,760** | **$ (2,237,982)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,159,760** | **$ (2,237,982)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 357,988** | |
| **CONTINGENGY (10%)** | | | | | **$ 715,976** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 8,233,724** | **$ (2,237,982)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 5,995,742** | |

**Table A-40**
**West County**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **West County** | | | | | | |
| *Units 1-3* | | | | | | |
| CTGs and HRSGs | $ 5,964,771 | $ 5,828,486 | $ - | $ - | $ 11,793,257 | $ - |
| Steam Turbine & Building | $ 3,450,968 | $ 3,372,120 | $ - | $ - | $ 6,823,088 | $ - |
| SCR | $ 299,134 | $ 292,299 | $ - | $ - | $ 591,433 | $ - |
| Cooling Towers & Basin | $ 3,633,707 | $ 3,550,683 | $ - | $ - | $ 7,184,390 | $ - |
| Stacks | $ 289,115 | $ 282,509 | $ - | $ - | $ 571,624 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 9,346 | $ 9,132 | $ - | $ - | $ 18,478 | $ - |
| GSU & Foundation | $ 945,103 | $ 923,509 | $ - | $ - | $ 1,868,612 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 554,003 | $ - | $ 554,003 | $ - |
| Debris | $ - | $ - | $ 121,141 | $ - | $ 121,141 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (12,515,366) |
| **Subtotal** | **$ 14,592,144** | **$ 14,258,738** | **$ 675,144** | **$ -** | **$ 29,526,026** | **$ (12,515,366)** |
| *Common* | | | | | | |
| Switchyard and Substation | $ 133,432 | $ 130,383 | $ - | $ - | $ 263,815 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 18,007 | $ 17,596 | $ - | $ - | $ 35,603 | $ - |
| BOP Misc. | $ 18,329 | $ 17,910 | $ - | $ - | $ 36,239 | $ - |
| Roads | $ 158,631 | $ 155,007 | $ - | $ - | $ 313,638 | $ - |
| All BOP Buildings | $ 532,700 | $ 520,529 | $ - | $ - | $ 1,053,229 | $ - |
| Fuel Equipment | $ 2,066,445 | $ 2,019,231 | $ - | $ - | $ 4,085,676 | $ - |
| All Other Tanks | $ 153,002 | $ 149,507 | $ - | $ - | $ 302,509 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 497,445 | $ 497,445 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 129,595 | $ 129,595 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 142,940 | $ 142,940 | $ - |
| Well Plug and Dismantlement[1] | $ - | $ - | $ - | $ 500,000 | $ 500,000 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 128,752 | $ - | $ 128,752 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 3,203,340 | $ 3,203,340 | $ - |
| Debris | $ - | $ - | $ 3,528 | $ - | $ 3,528 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,429,506) |
| **Subtotal** | **$ 3,080,546** | **$ 3,010,163** | **$ 132,280** | **$ 4,473,320** | **$ 10,696,309** | **$ (1,429,506)** |
| **West County Subtotal** | **$ 17,672,690** | **$ 17,268,901** | **$ 807,424** | **$ 4,473,320** | **$ 40,222,335** | **$ (13,944,872)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 40,222,335** | **$ (13,944,872)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 2,011,117** | |
| **CONTINGENGY (15%)** | | | | | **$ 5,958,350** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 48,191,802** | **$ (13,944,872)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 34,246,930** | |

**[1] Well Plug and Dismantlement costs were provided by FPL and not reviewed independently by 1898 & Co. The Well Plug and Dismantlement costs include contingency**

**Table A-41**
**Wildflower**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Wildflower** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,616,734 | $ 1,514,528 | $ 331,640 | $ - | $ 3,462,902 | $ - |
| Panel Supports/Rack | $ 1,705,088 | $ 1,597,297 | $ - | $ - | $ 3,302,385 | $ - |
| Electrical & Wiring | $ 56,930 | $ 53,331 | $ - | $ - | $ 110,261 | $ - |
| Site Restoration | $ 95,273 | $ 89,250 | $ - | $ 826,687 | $ 1,011,210 | $ - |
| Special Waste | $ - | $ - | $ - | $ 6,977 | $ 6,977 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,872 | $ - | $ 1,872 | $ - |
| Debris | $ - | $ - | $ 2,797 | $ - | $ 2,797 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,280,899) |
| **Subtotal** | **$ 3,474,025** | **$ 3,254,406** | **$ 336,309** | **$ 833,664** | **$ 7,898,404** | **$ (2,280,899)** |
| **Wildflower Subtotal** | **$ 3,474,025** | **$ 3,254,406** | **$ 336,309** | **$ 833,664** | **$ 7,898,404** | **$ (2,280,899)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,898,404** | **$ (2,280,899)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 394,920** | |
| **CONTINGENGY (10%)** | | | | | **$ 789,840** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,083,164** | **$ (2,280,899)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,802,265** | |

**Table A-42**
**Solary Proxy Facility**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **74.5 MW Solar Facility** | | | | | | |
| *Solar Farm* | | | | | | |
| O&M Building | $ 98,700 | $ 92,500 | $ - | $ - | $ 191,200 | $ - |
| Solar Panel Removal/Recycling | $ 1,625,103 | $ 1,522,368 | $ 383,809 | $ - | $ 3,531,280 | $ - |
| Panel Supports/Rack | $ 1,703,594 | $ 1,595,897 | $ - | $ - | $ 3,299,491 | $ - |
| Electrical & Wiring | $ 88,638 | $ 83,034 | $ - | $ - | $ 171,672 | $ - |
| Site Restoration | $ 45,822 | $ 42,926 | $ - | $ 833,435 | $ 922,183 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 12,558 | $ - | $ 12,558 | $ - |
| Debris | $ - | $ - | $ 3,923 | $ - | $ 3,923 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,852,867) |
| **Subtotal** | **$ 3,561,857** | **$ 3,336,725** | **$ 400,290** | **$ 833,435** | **$ 8,132,307** | **$ (2,852,867)** |
| **74.5 MW Solar Facility Subtotal** | **$ 3,561,857** | **$ 3,336,725** | **$ 400,290** | **$ 833,435** | **$ 8,132,307** | **$ (2,852,867)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,132,307** | **$ (2,852,867)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 406,615** | |
| **CONTINGENGY (10%)** | | | | | **$ 813,231** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,352,153** | **$ (2,852,867)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,499,286** | |

# APPENDIX B – GULF COST ESTIMATE SUMMARIES

**Table B-1**
**Blue Indigo**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Blue Indigo** | | | | | | |
| *Solar Farm* | | | | | | |
| Solar Panel Removal/Recycling | $ 1,298,244 | $ 1,216,172 | $ 271,245 | $ - | $ 2,785,661 | $ - |
| Panel Supports/Rack | $ 2,072,856 | $ 1,941,815 | $ - | $ - | $ 4,014,671 | $ - |
| Electrical & Wiring | $ 94,151 | $ 88,200 | $ - | $ - | $ 182,351 | $ - |
| Site Restoration | $ 134,280 | $ 125,791 | $ - | $ 701,720 | $ 961,791 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 1,765 | $ - | $ 1,765 | $ - |
| Debris | $ - | $ - | $ 6,628 | $ - | $ 6,628 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,897,560) |
| **Subtotal** | **$ 3,599,531** | **$ 3,371,978** | **$ 279,638** | **$ 701,720** | **$ 7,952,867** | **$ (2,897,560)** |
| **Blue Indigo Subtotal** | **$ 3,599,531** | **$ 3,371,978** | **$ 279,638** | **$ 701,720** | **$ 7,952,867** | **$ (2,897,560)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 7,952,867** | **$ (2,897,560)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 397,643** | |
| **CONTINGENGY (10%)** | | | | | **$ 795,287** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,145,797** | **$ (2,897,560)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,248,237** | |

**Table B-2**
**James F. Crist Generating Plant**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **James F. Crist Generating Plant** | | | | | | |
| *Unit 4* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 309,000 | $ 309,000 | $ - |
| Boiler | $ 805,880 | $ 787,467 | $ - | $ - | $ 1,593,347 | $ - |
| Steam Turbine & Building | $ 490,041 | $ 478,844 | $ - | $ - | $ 968,885 | $ - |
| Scrubber / FGD | $ 272,033 | $ 265,817 | $ - | $ - | $ 537,850 | $ - |
| Stacks | $ 111,488 | $ 108,941 | $ - | $ - | $ 220,429 | $ - |
| GSU & Foundation | $ 26,199 | $ 25,601 | $ - | $ - | $ 51,800 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 112,123 | $ - | $ 112,123 | $ - |
| Debris | $ - | $ - | $ 16,518 | $ - | $ 16,518 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,532,095) |
| **Subtotal** | **$ 1,705,641** | **$ 1,666,670** | **$ 128,641** | **$ 309,000** | **$ 3,809,952** | **$ (1,532,095)** |
| *Unit 5* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 309,000 | $ 309,000 | $ - |
| Boiler | $ 805,880 | $ 787,467 | $ - | $ - | $ 1,593,347 | $ - |
| Steam Turbine & Building | $ 490,041 | $ 478,844 | $ - | $ - | $ 968,885 | $ - |
| Scrubber / FGD | $ 274,154 | $ 267,890 | $ - | $ - | $ 542,044 | $ - |
| Stacks | $ 111,488 | $ 108,941 | $ - | $ - | $ 220,429 | $ - |
| GSU & Foundation | $ 26,199 | $ 25,601 | $ - | $ - | $ 51,800 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 112,123 | $ - | $ 112,123 | $ - |
| Debris | $ - | $ - | $ 16,518 | $ - | $ 16,518 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,534,159) |
| **Subtotal** | **$ 1,707,762** | **$ 1,668,743** | **$ 128,641** | **$ 309,000** | **$ 3,814,146** | **$ (1,534,159)** |
| *Unit 6* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 1,317,000 | $ 1,317,000 | $ - |
| Boiler | $ 2,035,566 | $ 1,989,057 | $ - | $ - | $ 4,024,623 | $ - |
| Steam Turbine & Building | $ 811,517 | $ 792,975 | $ - | $ - | $ 1,604,492 | $ - |
| SCR | $ 902,996 | $ 882,364 | $ - | $ - | $ 1,785,360 | $ - |
| Scrubber / FGD | $ 611,135 | $ 597,172 | $ - | $ - | $ 1,208,307 | $ - |
| Stacks | $ 301,365 | $ 294,479 | $ - | $ - | $ 595,844 | $ - |
| GSU & Foundation | $ 63,903 | $ 62,443 | $ - | $ - | $ 126,346 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 261,349 | $ - | $ 261,349 | $ - |
| Debris | $ - | $ - | $ 38,848 | $ - | $ 38,848 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (4,494,235) |
| **Subtotal** | **$ 4,726,482** | **$ 4,618,490** | **$ 300,197** | **$ 1,317,000** | **$ 10,962,169** | **$ (4,494,235)** |
| *Unit 7* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 2,057,000 | $ 2,057,000 | $ - |
| Boiler | $ 2,940,911 | $ 2,873,716 | $ - | $ - | $ 5,814,627 | $ - |
| Steam Turbine & Building | $ 993,043 | $ 970,353 | $ - | $ - | $ 1,963,396 | $ - |
| SCR | $ 1,182,555 | $ 1,155,536 | $ - | $ - | $ 2,338,091 | $ - |
| Scrubber / FGD | $ 875,431 | $ 855,428 | $ - | $ - | $ 1,730,859 | $ - |
| Stacks | $ 301,365 | $ 294,479 | $ - | $ - | $ 595,844 | $ - |
| GSU & Foundation | $ 51,189 | $ 50,020 | $ - | $ - | $ 101,209 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 267,336 | $ - | $ 267,336 | $ - |
| Debris | $ - | $ - | $ 51,486 | $ - | $ 51,486 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (7,773,170) |
| **Subtotal** | **$ 6,344,494** | **$ 6,199,532** | **$ 318,822** | **$ 2,057,000** | **$ 14,919,848** | **$ (7,773,170)** |
| *Units 8A, 8B, 8C, 8D* | | | | | | |
| CTGs and HRSGs | $ 1,663,512 | $ 1,625,504 | $ - | $ - | $ 3,289,016 | $ - |
| Stacks | $ 13,044 | $ 12,746 | $ - | $ - | $ 25,790 | $ - |
| GSU & Foundation | $ 106,718 | $ 104,280 | $ - | $ - | $ 210,998 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 72,499 | $ - | $ 72,499 | $ - |
| Debris | $ - | $ - | $ 22,040 | $ - | $ 22,040 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,403,116) |
| **Subtotal** | **$ 1,783,274** | **$ 1,742,530** | **$ 94,539** | **$ -** | **$ 3,620,343** | **$ (2,403,116)** |
| *Handling* | | | | | | |
| Coal Handling Facilites | $ 67,459 | $ 65,917 | $ - | $ - | $ 133,376 | $ - |
| Coal Storage Area Restoration | $ - | $ - | $ - | $ 1,568,746 | $ 1,568,746 | $ - |
| Limestone Handling Facilities | $ 28,534 | $ 27,882 | $ - | $ - | $ 56,416 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 290 | $ - | $ 290 | $ - |
| Debris | $ - | $ - | $ 3,053 | $ - | $ 3,053 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (87,059) |
| **Subtotal** | **$ 95,993** | **$ 93,799** | **$ 3,343** | **$ 1,568,746** | **$ 1,761,881** | **$ (87,059)** |
| *Common* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 99,000 | $ 99,000 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 85,715 | $ 83,757 | $ - | $ 463,819 | $ 633,291 | $ - |
| Roads | $ 60,389 | $ 59,009 | $ - | $ - | $ 119,398 | $ - |
| All BOP Buildings | $ 410,942 | $ 401,553 | $ - | $ - | $ 812,495 | $ - |
| Fuel Equipment | $ 204,699 | $ 200,022 | $ - | $ - | $ 404,721 | $ - |
| All Other Tanks | $ 353,176 | $ 345,107 | $ - | $ - | $ 698,283 | $ - |
| Cooling Towers and Basin | $ 603,156 | $ 589,375 | $ - | $ - | $ 1,192,531 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 3,503,862 | $ 3,503,862 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 67,351 | $ 67,351 | $ - |
| Mooring Cell Removal | $ 352,519 | $ 344,464 | $ - | $ - | $ 696,983 | $ - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Pond Closure | $ - | $ - | $ - | $ 5,587,430 | $ 5,587,430 | $ - | | |
| Cooling Towers and Basin | $ 603,156 | $ 589,375 | $ - | $ - | $ 1,192,531 | $ - | | |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 96,147 | $ - | $ 96,147 | $ - | | |
| Grading & Seeding | $ - | $ - | $ - | $ 2,957,999 | $ 2,957,999 | $ - | | |
| Debris | $ - | $ - | $ 12,953 | $ - | $ 12,953 | $ - | | |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (481,574) | | |
| **Subtotal** | **$ 2,673,659** | **$ 2,612,571** | **$ 109,100** | **$ 12,679,461** | **$ 18,074,791** | **$ (481,574)** | | |
| **James F. Crist Generating Plant Subtotal** | **$ 19,037,305** | **$ 18,602,335** | **$ 1,083,283** | **$ 18,240,207** | **$ 56,963,130** | **$ (18,305,408)** | | |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 56,963,130** | **$ (18,305,408)** | | |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 2,848,157** | | | |
| **CONTINGENGY (15%)** | | | | | **$ 8,544,470** | | | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 68,355,757** | **$ (18,305,408)** | | |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 50,050,349** | | | |

**Table B-3**
**Daniel**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Daniel** | | | | | | |
| *Unit 1* | | | | | | |
| Boiler | $ 1,286,887 | $ 1,257,483 | $ - | $ - | $ 2,544,370 | $ - |
| Steam Turbine & Building | $ 546,037 | $ 533,561 | $ - | $ - | $ 1,079,597 | $ - |
| Scrubber / FGD | $ 19,879 | $ 19,425 | $ - | $ - | $ 39,303 | $ - |
| Cooling Towers & Basin | $ 35,033 | $ 34,232 | $ - | $ - | $ 69,265 | $ - |
| Stacks | $ 306,511 | $ 299,508 | $ - | $ - | $ 606,019 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 5,640 | $ 5,511 | $ - | $ - | $ 11,151 | $ - |
| GSU & Foundation | $ 2,325 | $ 2,272 | $ - | $ - | $ 4,597 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 250,726 | $ - | $ 250,726 | $ - |
| Debris | $ - | $ - | $ 72,708 | $ - | $ 72,708 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,155,107) |
| **Subtotal** | **$ 2,202,310** | **$ 2,151,991** | **$ 323,434** | **$ -** | **$ 4,677,735** | **$ (2,155,107)** |
| *Unit 2* | | | | | | |
| Boiler | $ 1,285,893 | $ 1,256,513 | $ - | $ - | $ 2,542,406 | $ - |
| Steam Turbine & Building | $ 536,993 | $ 524,723 | $ - | $ - | $ 1,061,716 | $ - |
| Scrubber / FGD | $ 39,246 | $ 38,349 | $ - | $ - | $ 77,595 | $ - |
| Cooling Towers & Basin | $ 35,033 | $ 34,232 | $ - | $ - | $ 69,265 | $ - |
| Stacks | $ 306,511 | $ 299,508 | $ - | $ - | $ 606,019 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 5,640 | $ 5,511 | $ - | $ - | $ 11,151 | $ - |
| GSU & Foundation | $ 2,325 | $ 2,272 | $ - | $ - | $ 4,597 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 252,924 | $ - | $ 252,924 | $ - |
| Debris | $ - | $ - | $ 47,038 | $ - | $ 47,038 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,146,544) |
| **Subtotal** | **$ 2,211,640** | **$ 2,161,107** | **$ 299,962** | **$ -** | **$ 4,672,709** | **$ (2,146,544)** |
| *Handling* | | | | | | |
| Coal Handling Facilites | $ 106,726 | $ 104,288 | $ - | $ - | $ 211,014 | $ - |
| Coal Storage Area Restoration | $ - | $ - | $ - | $ 1,780,747 | $ 1,780,747 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 2,043 | $ - | $ 2,043 | $ - |
| Debris | $ - | $ - | $ 33,176 | $ - | $ 33,176 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (67,684) |
| **Subtotal** | **$ 106,726** | **$ 104,288** | **$ 35,218** | **$ 1,780,747** | **$ 2,026,978** | **$ (67,684)** |
| *Common* | | | | | | |
| Cooling Water Intakes and Circulating Water Pumps | $ 13,047 | $ 12,749 | $ - | $ 150,005 | $ 175,801 | $ - |
| Roads | $ 54,122 | $ 52,886 | $ - | $ - | $ 107,008 | $ - |
| All BOP Buildings | $ 86,962 | $ 84,975 | $ - | $ - | $ 171,937 | $ - |
| Fuel Equipment | $ 5,634 | $ 5,506 | $ - | $ - | $ 11,140 | $ - |
| All Other Tanks | $ 157,730 | $ 154,126 | $ - | $ - | $ 311,855 | $ - |
| Pond Closure[1] | $ - | $ - | $ - | $ 154,529 | $ 154,529 | $ - |
| Cooling Towers and Basin | $ 161,404 | $ 157,716 | $ - | $ - | $ 319,119 | $ - |
| Plant Washdown & Materials Disposal | $ - | $ - | $ - | $ 31,512 | $ 31,512 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 29,261 | $ - | $ 29,261 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 2,289,640 | $ 2,289,640 | $ - |
| Debris | $ - | $ - | $ 6,187 | $ - | $ 6,187 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (77,191) |
| **Subtotal** | **$ 478,898** | **$ 467,956** | **$ 35,448** | **$ 2,625,686** | **$ 3,607,987** | **$ (77,191)** |
| **Daniel Subtotal** | **$ 4,999,574** | **$ 4,885,341** | **$ 694,061** | **$ 4,406,432** | **$ 14,985,408** | **$ (4,446,525)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 14,985,408** | **$ (4,446,525)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 749,270** | |
| **CONTINGENGY (15%)** | | | | | **$ 2,247,811** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 17,982,489** | **$ (4,446,525)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 13,535,964** | |

**Table B-4**
**Pea Ridge**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Pea Ridge** | | | | | | |
| *Units 1-3* | | | | | | |
| CTGs and HRSGs | $ 182,288 | $ 178,123 | $ - | $ - | $ 360,411 | $ - |
| Stacks | $ 97,300 | $ 95,077 | $ - | $ - | $ 192,377 | $ - |
| GSU & Foundation | $ 108,510 | $ 106,031 | $ - | $ - | $ 214,541 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 2,591 | $ - | $ 2,591 | $ - |
| Debris | $ - | $ - | $ 610 | $ - | $ 610 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (748,947) |
| **Subtotal** | **$ 388,098** | **$ 379,231** | **$ 3,201** | **$ -** | **$ 770,530** | **$ (748,947)** |
| *Common* | | | | | | |
| Cooling Water Intakes and Circulating Water Pumps | $ 2,076 | $ 2,029 | $ - | $ - | $ 4,105 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 3,187 | $ 3,187 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,130) |
| **Subtotal** | **$ 2,076** | **$ 2,029** | **$ -** | **$ 3,187** | **$ 7,292** | **$ (2,130)** |
| **Pea Ridge Subtotal** | **$ 390,174** | **$ 381,260** | **$ 3,201** | **$ 3,187** | **$ 777,822** | **$ (751,077)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 777,822** | **$ (751,077)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 38,891** | |
| **CONTINGENGY (15%)** | | | | | **$ 116,673** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 933,386** | **$ (751,077)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 182,309** | |

**Table B-5**
**Perdido Landfill Gas to Energy**
**Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Perdido Landfill Gas to Energy** | | | | | | |
| *Units 1-3* | | | | | | |
| Engine | $ 45,177 | $ 44,145 | $ - | $ - | $ 89,322 | $ - |
| Piping | $ 24,219 | $ 23,665 | $ - | $ - | $ 47,884 | $ - |
| Roads/Lot | $ 5,916 | $ 5,780 | $ - | $ - | $ 11,696 | $ - |
| Site Building | $ 75,574 | $ 73,847 | $ - | $ - | $ 149,421 | $ - |
| Fuel Equipment | $ 510 | $ 499 | $ - | $ - | $ 1,009 | $ - |
| All Other Tanks | $ 835 | $ 816 | $ - | $ - | $ 1,651 | $ - |
| Transformers & Electrical Equipm | $ 3,964 | $ 3,874 | $ - | $ 2,947 | $ 10,785 | $ - |
| Detention Pond Restoration | $ - | $ - | $ - | $ 36,343 | $ 36,343 | $ - |
| Concrete Removal, Crushing, & D | $ - | $ - | $ 7,799 | $ - | $ 7,799 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 21,527 | $ 21,527 | $ - |
| Debris | $ - | $ - | $ 556 | $ - | $ 556 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (115,863) |
| **Subtotal** | **$ 156,195** | **$ 152,626** | **$ 8,355** | **$ 60,817** | **$ 377,993** | **$ (115,863)** |
| **Perdido Landfill Gas to Energy Subtotal** | **$ 156,195** | **$ 152,626** | **$ 8,355** | **$ 60,817** | **$ 377,993** | **$ (115,863)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 377,993** | **$ (115,863)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 18,900** | |
| **CONTINGENGY (15%)** | | | | | **$ 56,699** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 453,592** | **$ (115,863)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 337,729** | |

**Table B-6**
**Scherer (Gulf)**
**Dismantlement Cost Summary**

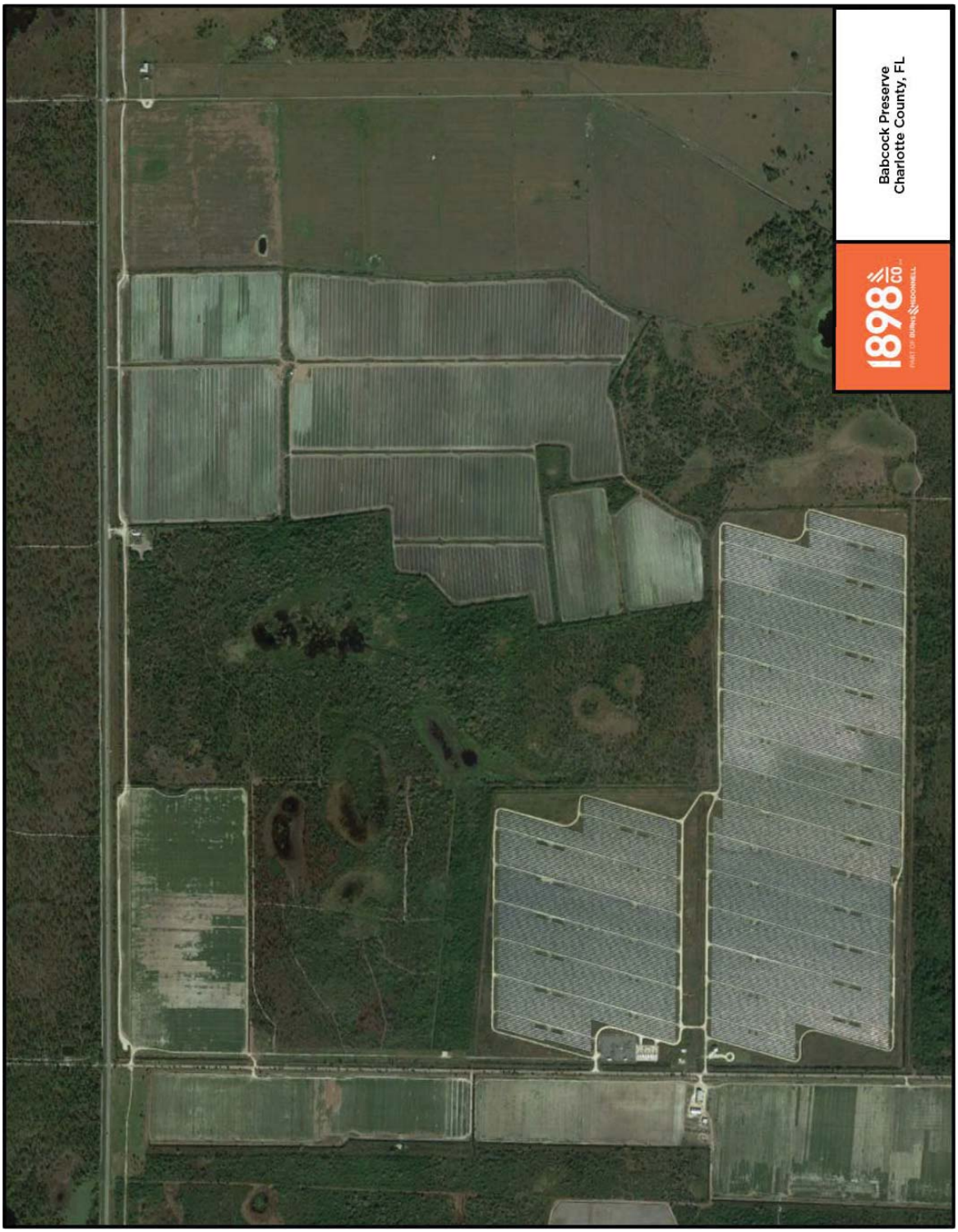
| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **Scherer (Gulf)** | | | | | | |
| *Unit 3* | | | | | | |
| Boiler | $ 1,211,579 | $ 1,183,896 | $ - | $ - | $ 2,395,475 | $ - |
| Steam Turbine & Building | $ 302,488 | $ 295,577 | $ - | $ - | $ 598,065 | $ - |
| Precipitators | $ 149,421 | $ 146,007 | $ - | $ - | $ 295,427 | $ - |
| SCR | $ 524,141 | $ 512,166 | $ - | $ - | $ 1,036,307 | $ - |
| Baghouse | $ 76,368 | $ 74,623 | $ - | $ - | $ 150,992 | $ - |
| Air Cooled Condenser | $ 94,218 | $ 92,066 | $ - | $ - | $ 186,284 | $ - |
| Cooling Towers & Basin | $ 577,510 | $ 564,315 | $ - | $ - | $ 1,141,825 | $ - |
| Stacks | $ 55,407 | $ 54,141 | $ - | $ - | $ 109,549 | $ - |
| GSU & Foundation | $ 18,721 | $ 18,293 | $ - | $ - | $ 37,015 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 135,366 | $ - | $ 135,366 | $ - |
| Debris | $ - | $ - | $ 19,426 | $ - | $ 19,426 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (1,963,257) |
| **Subtotal** | **$ 3,009,854** | **$ 2,941,083** | **$ 154,792** | **$ -** | **$ 6,105,728** | **$ (1,963,257)** |
| *Handling* | | | | | | |
| Coal Handling Facilites | $ 162,205 | $ 158,499 | $ - | $ - | $ 320,704 | $ - |
| Limestone Handling Facilities | $ 25,365 | $ 24,785 | $ - | $ - | $ 50,150 | $ - |
| On-site Concrete Crushing & Disposal | $ - | $ - | $ 807 | $ - | $ 807 | $ - |
| Debris | $ - | $ - | $ 24,329 | $ - | $ 24,329 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (145,632) |
| **Subtotal** | **$ 187,570** | **$ 183,284** | **$ 25,136** | **$ -** | **$ 395,990** | **$ (145,632)** |
| *Common* | | | | | | |
| Asbestos Removal | $ - | $ - | $ - | $ 220,630 | $ 220,630 | $ - |
| Cooling Water Intakes and Circulating Water Pumps | $ 6,198 | $ 6,056 | $ - | $ 30,816 | $ 43,070 | $ - |
| Roads | $ 37,485 | $ 36,628 | $ - | $ - | $ 74,113 | $ - |
| All BOP Buildings | $ 61,142 | $ 59,745 | $ - | $ - | $ 120,888 | $ - |
| Fuel Equipment | $ 15,279 | $ 14,929 | $ - | $ - | $ 30,208 | $ - |
| All Other Tanks | $ 5,716 | $ 5,586 | $ - | $ - | $ 11,302 | $ - |
| Transformers & Foundation | $ 2,749 | $ 2,686 | $ - | $ - | $ 5,436 | $ - |
| Contaminated Soil Removal | $ - | $ - | $ - | $ 1,722 | $ 1,722 | $ - |
| Fuel Oil Storage Tank Cleaning | $ - | $ - | $ - | $ 2,981 | $ 2,981 | $ - |
| Fuel Oil Line Flushing/Cleaning | $ - | $ - | $ - | $ 7,000 | $ 7,000 | $ - |
| Pond Closure[1] | $ - | $ - | $ - | $ 180,957 | $ 180,957 | $ - |
| Coal Storage Area Restoration | $ - | $ - | $ - | $ 694,669 | $ 694,669 | $ - |
| Limestone Area Closure | $ - | $ - | $ - | $ 9,945 | $ 9,945 | $ - |
| Special Waste | $ - | $ - | $ - | $ 257,891 | $ 257,891 | $ - |
| Plant Washdown & Materials Disposal | $ - | $ - | $ - | $ 3,458 | $ 3,458 | $ - |
| Concrete Removal, Crushing, & Disposal | $ - | $ - | $ 4,912 | $ - | $ 4,912 | $ - |
| Grading & Seeding | $ - | $ - | $ - | $ 636,937 | $ 636,937 | $ - |
| Debris | $ - | $ - | $ 890 | $ - | $ 890 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (39,549) |
| **Subtotal** | **$ 128,569** | **$ 125,631** | **$ 5,802** | **$ 2,047,007** | **$ 2,307,009** | **$ (39,549)** |
| **Scherer (Gulf) Subtotal** | **$ 3,325,992** | **$ 3,249,999** | **$ 185,730** | **$ 2,047,007** | **$ 8,808,728** | **$ (2,148,438)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,808,728** | **$ (2,148,438)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 440,436** | |
| **CONTINGENGY (15%)** | | | | | **$ 1,321,309** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 10,570,473** | **$ (2,148,438)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 8,422,035** | |

[1] **Pond closure costs are included for settling and stormwater ponds. Closure costs for the coal ash pond and gypsum landfill areas are excluded.**

**Table B-7**
**Solary Proxy Facility**
**Solar Dismantlement Cost Summary**

| | Labor | Material and Equipment | Disposal | Environmental | Total Cost | Scrap Value |
|---|---|---|---|---|---|---|
| **74.5 MW Solar Facility** | | | | | | |
| *Solar Farm* | | | | | | |
| O&M Building | $ 98,700 | $ 92,500 | $ - | $ - | $ 191,200 | $ - |
| Solar Panel Removal/Recycling | $ 1,625,103 | $ 1,522,368 | $ 383,809 | $ - | $ 3,531,280 | $ - |
| Panel Supports/Rack | $ 1,703,594 | $ 1,595,897 | $ - | $ - | $ 3,299,491 | $ - |
| Electrical & Wiring | $ 88,638 | $ 83,034 | $ - | $ - | $ 171,672 | $ - |
| Site Restoration | $ 45,822 | $ 42,926 | $ - | $ 833,435 | $ 922,183 | $ - |
| On-site Concrete Crushing and Removal | $ - | $ - | $ 12,558 | $ - | $ 12,558 | $ - |
| Debris | $ - | $ - | $ 3,923 | $ - | $ 3,923 | $ - |
| Scrap | $ - | $ - | $ - | $ - | $ - | $ (2,852,867) |
| **Subtotal** | **$ 3,561,857** | **$ 3,336,725** | **$ 400,290** | **$ 833,435** | **$ 8,132,307** | **$ (2,852,867)** |
| **74.5 MW Solar Facility Subtotal** | **$ 3,561,857** | **$ 3,336,725** | **$ 400,290** | **$ 833,435** | **$ 8,132,307** | **$ (2,852,867)** |
| **TOTAL DISMANTLEMENT COST (CREDIT)** | | | | | **$ 8,132,307** | **$ (2,852,867)** |
| **PROJECT INDIRECTS (5%)** | | | | | **$ 406,615** | |
| **CONTINGENGY (10%)** | | | | | **$ 813,231** | |
| **TOTAL PROJECT COST (CREDIT)** | | | | | **$ 9,352,153** | **$ (2,852,867)** |
| **TOTAL NET PROJECT COST (CREDIT)** | | | | | **$ 6,499,286** | |

# APPENDIX C – FPL SITE AERIALS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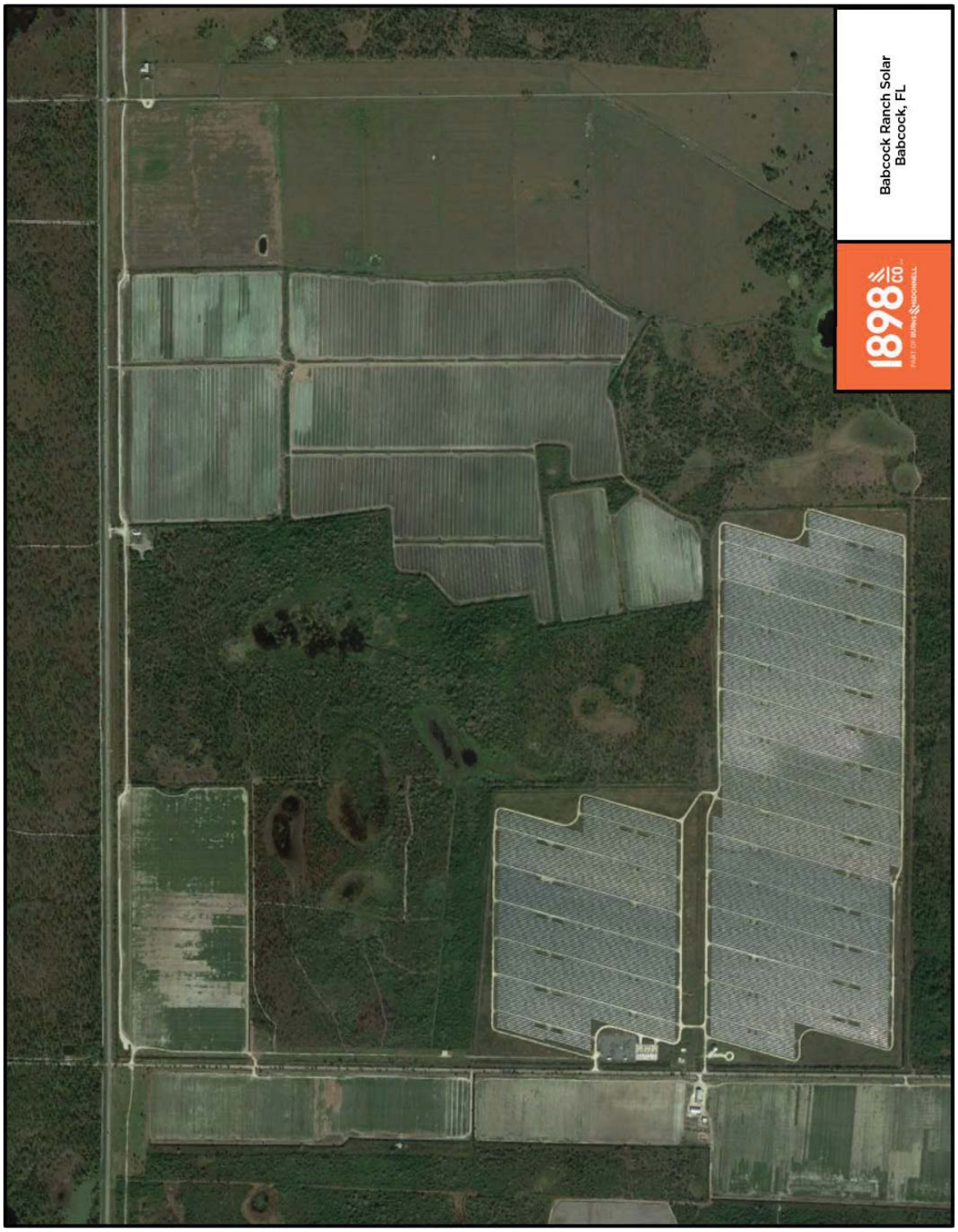
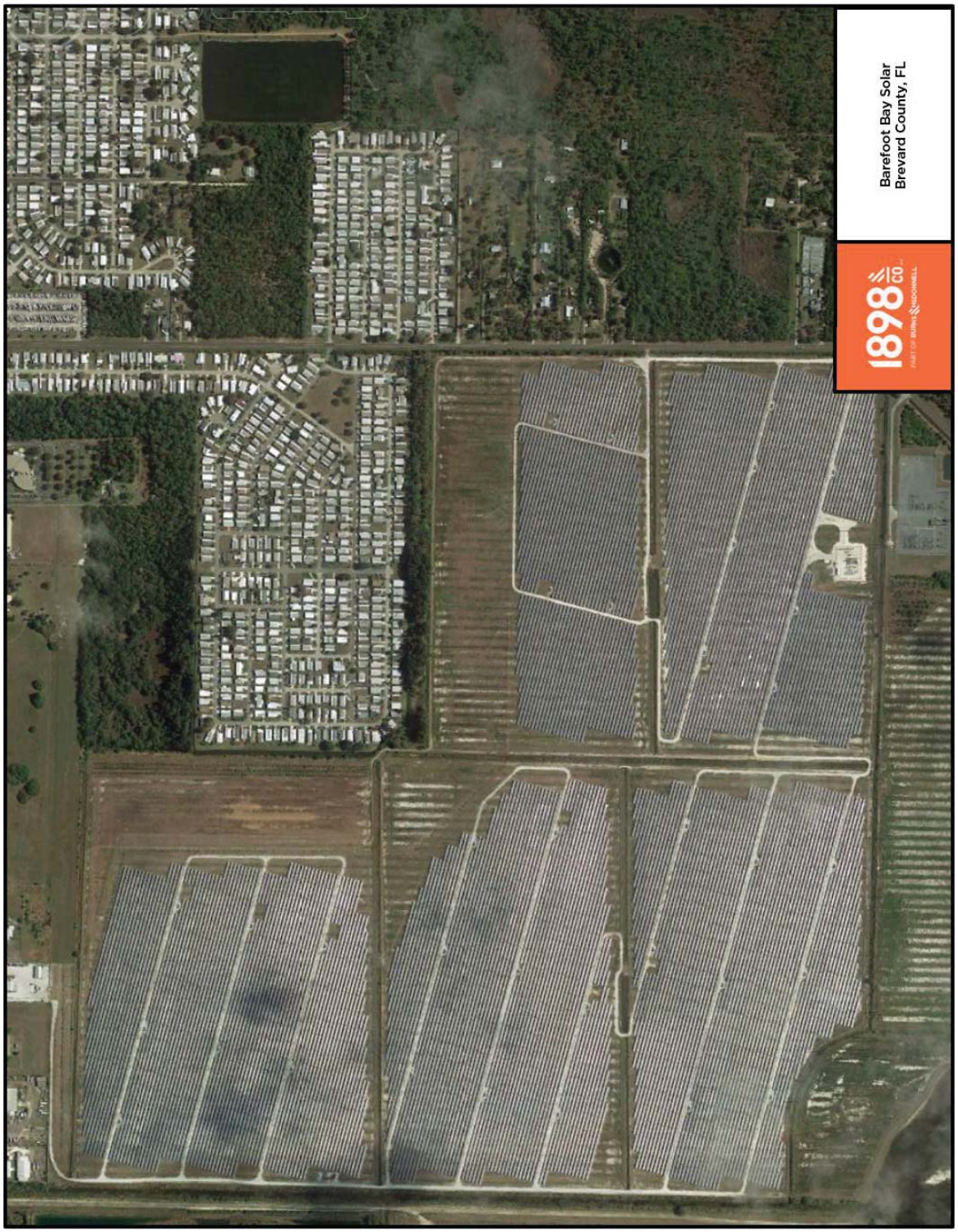
Charlotte County, FL
1898 & CO.


Babcock Ranch Solar
Babcock, FL
1898 & CO.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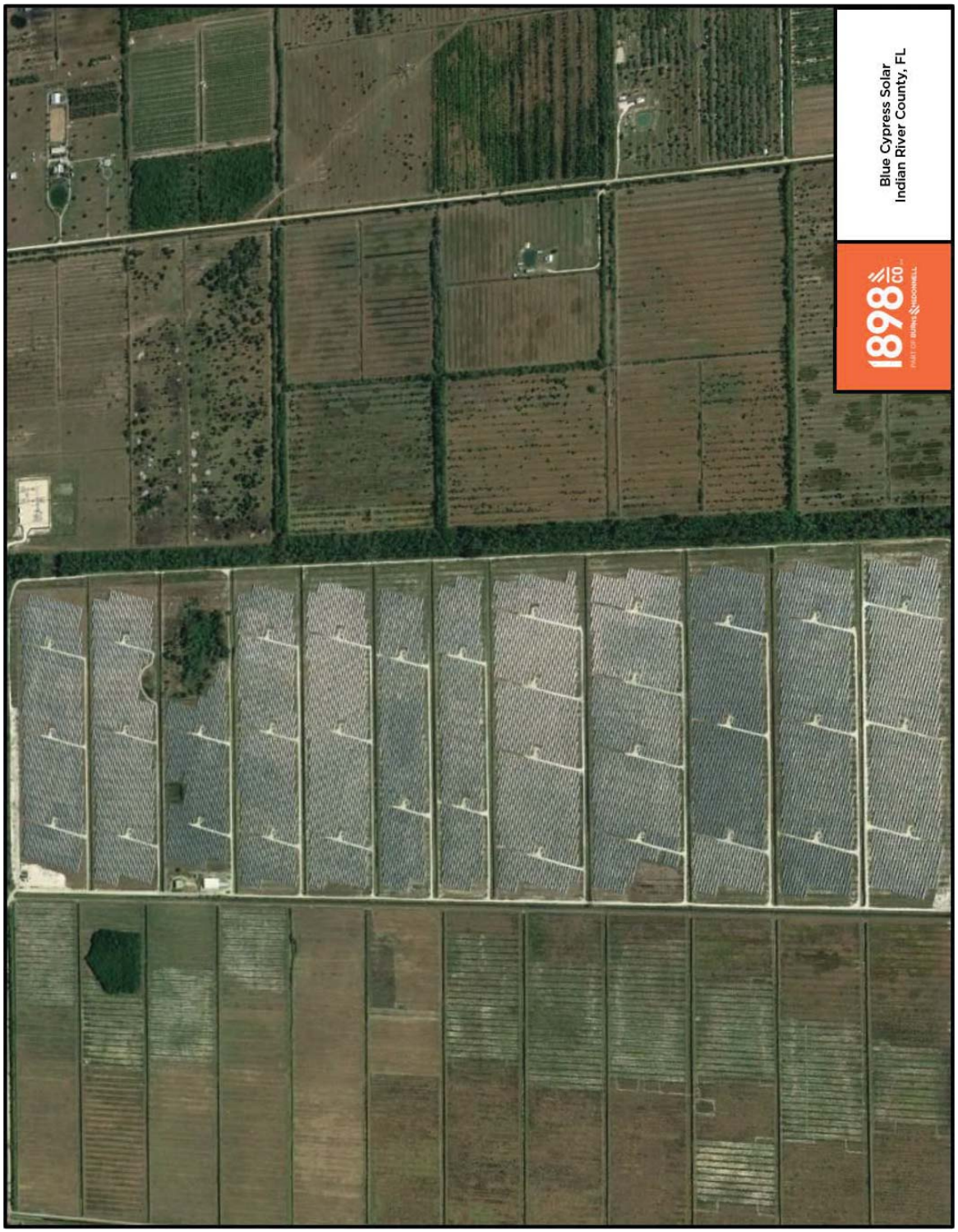
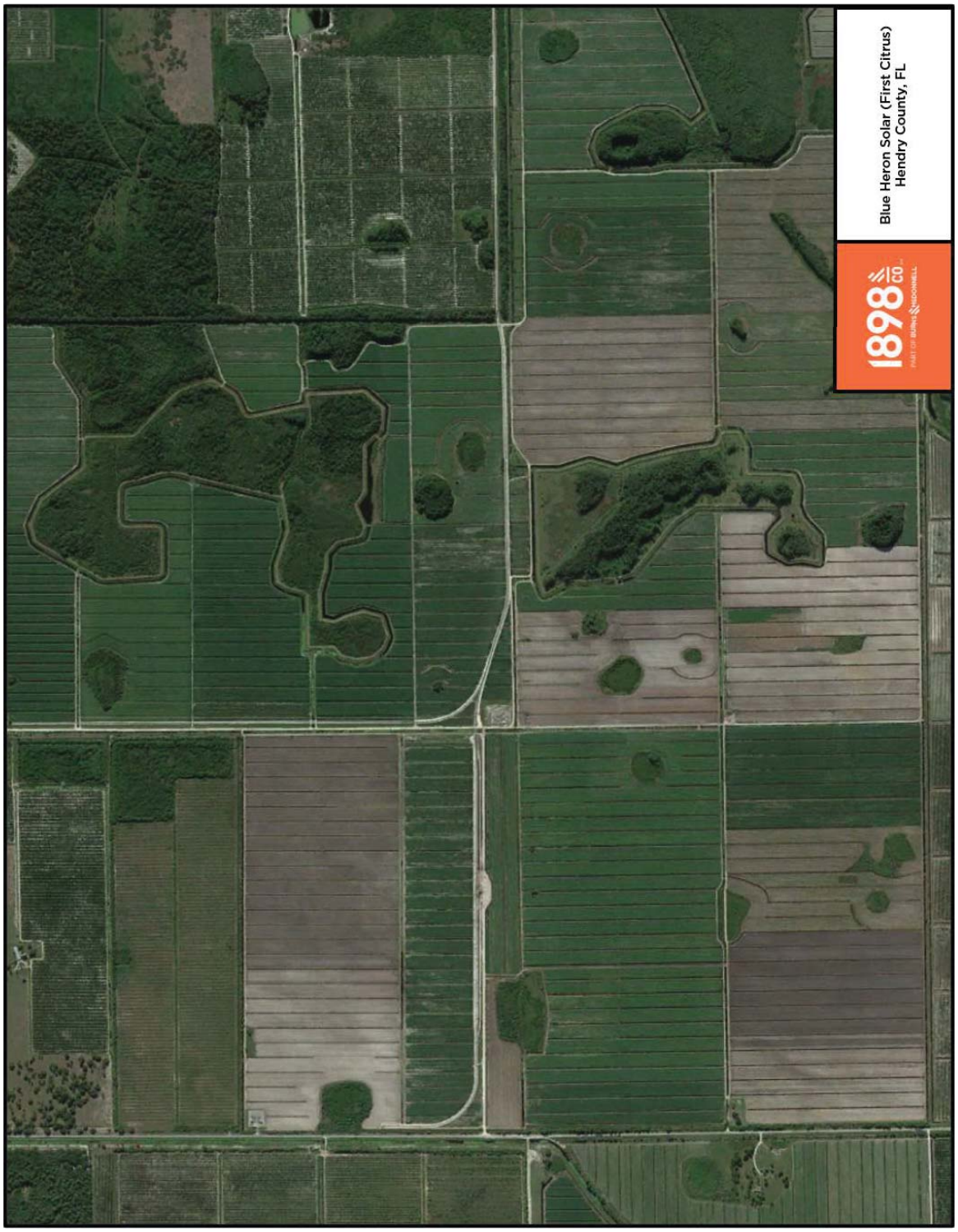
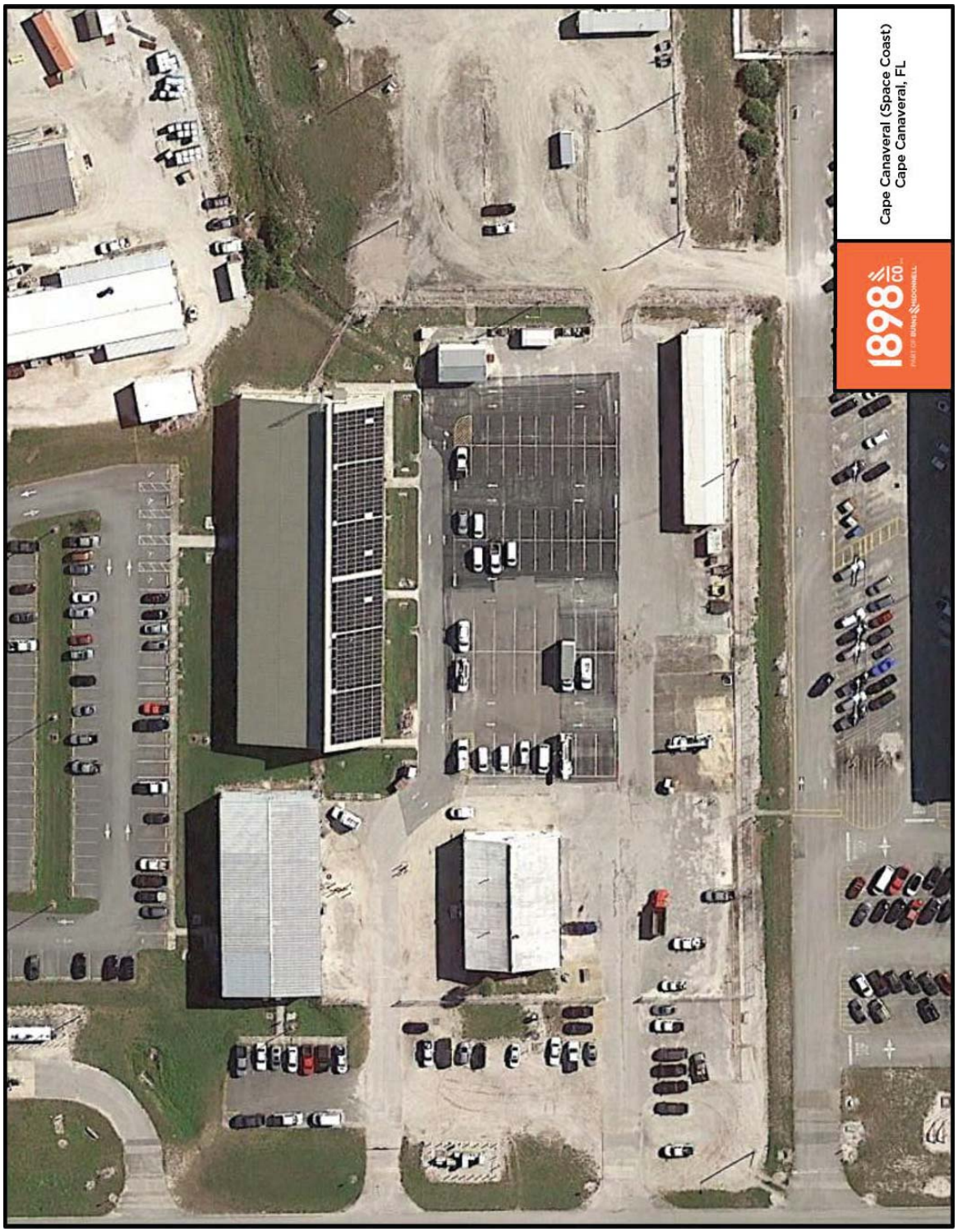
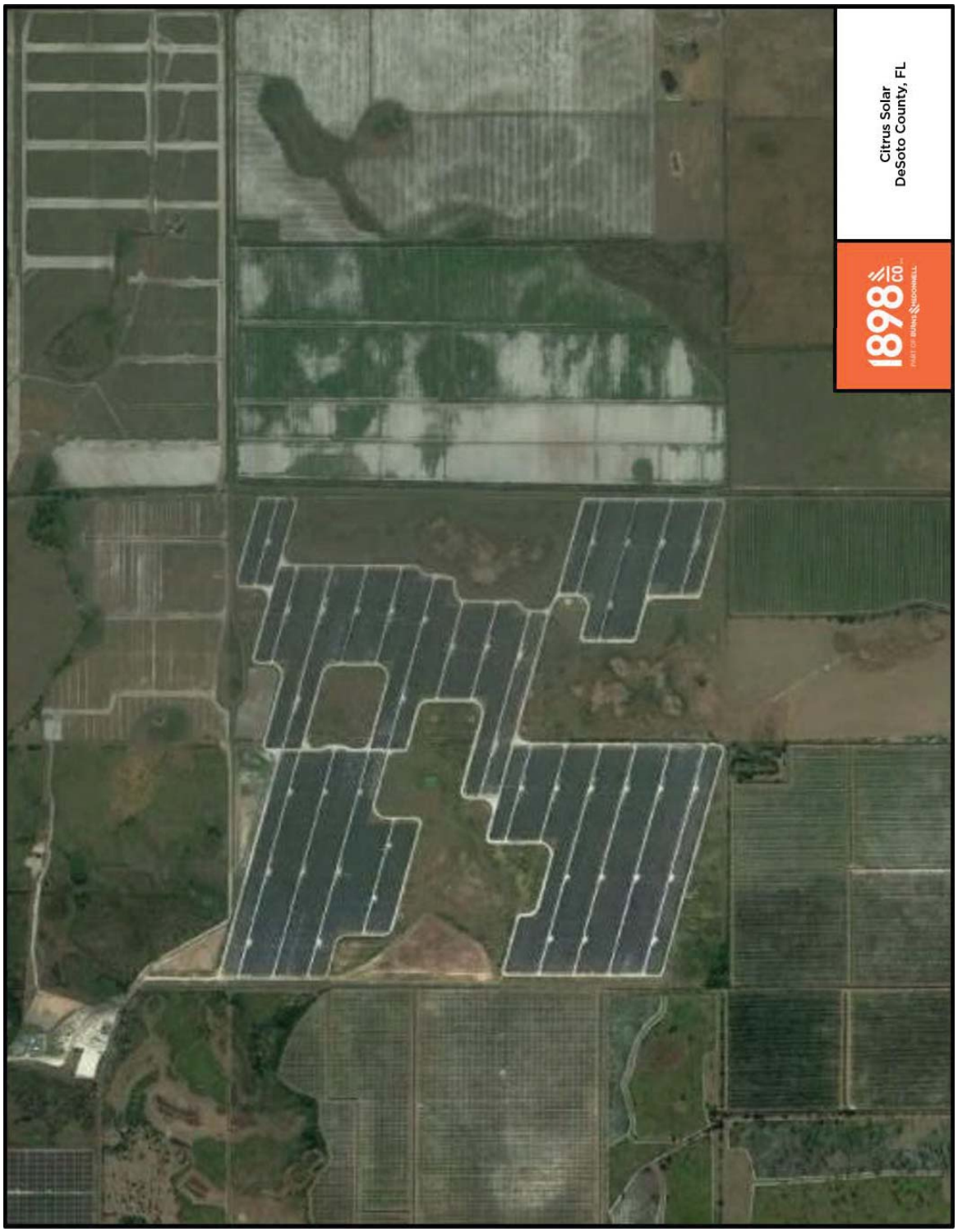
Brevard County, FL
1898 & CO.


Blue Cypress Solar
Indian River County, FL
1898 & CO.

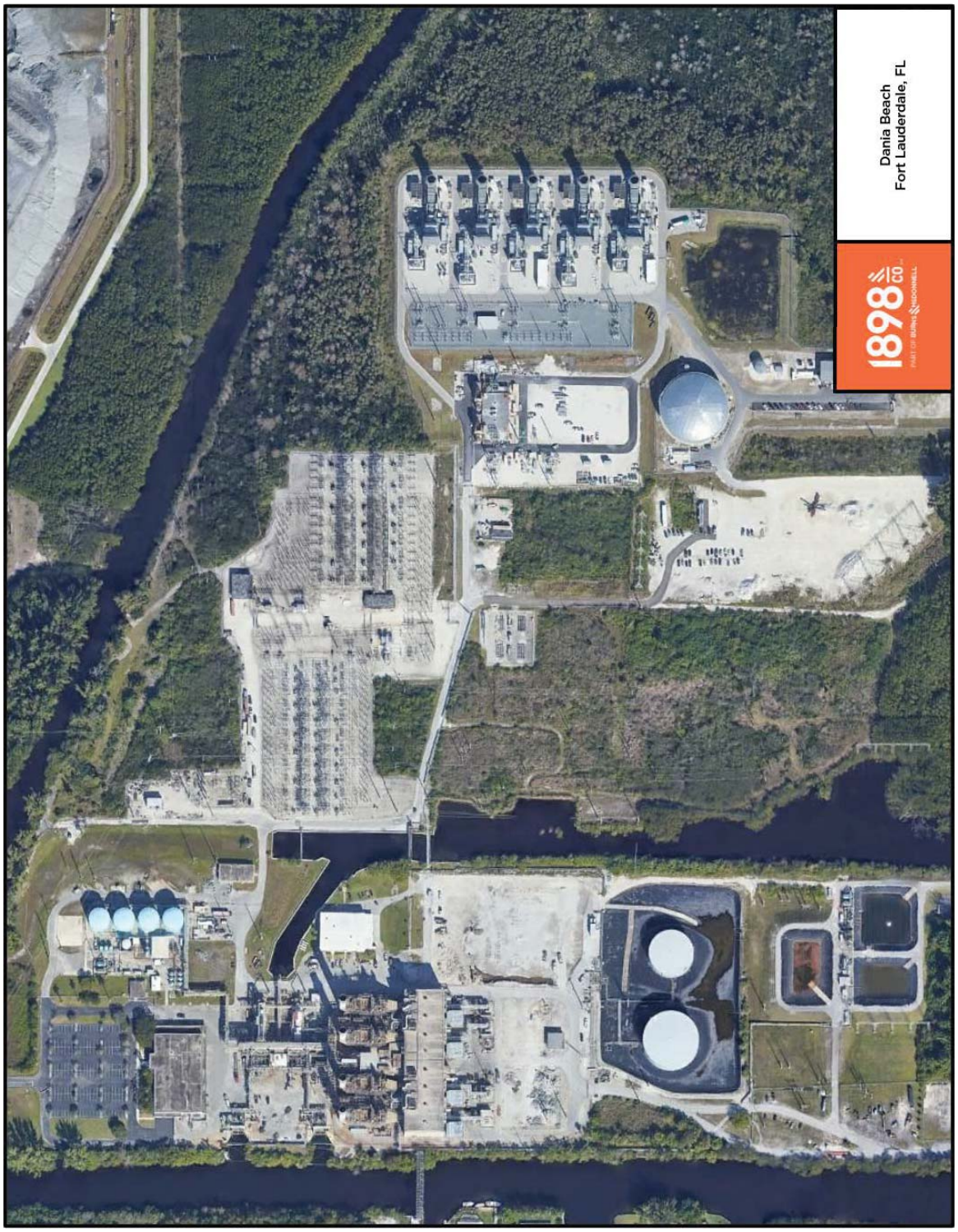

Blue Heron Solar (First Citrus)
Hendry County, FL
1898 & CO.


Cape Canaveral (Space Coast)
Cape Canaveral, FL
1898 & CO.


Cape Canaveral
Cape Canaveral, FL
1898 & CO.

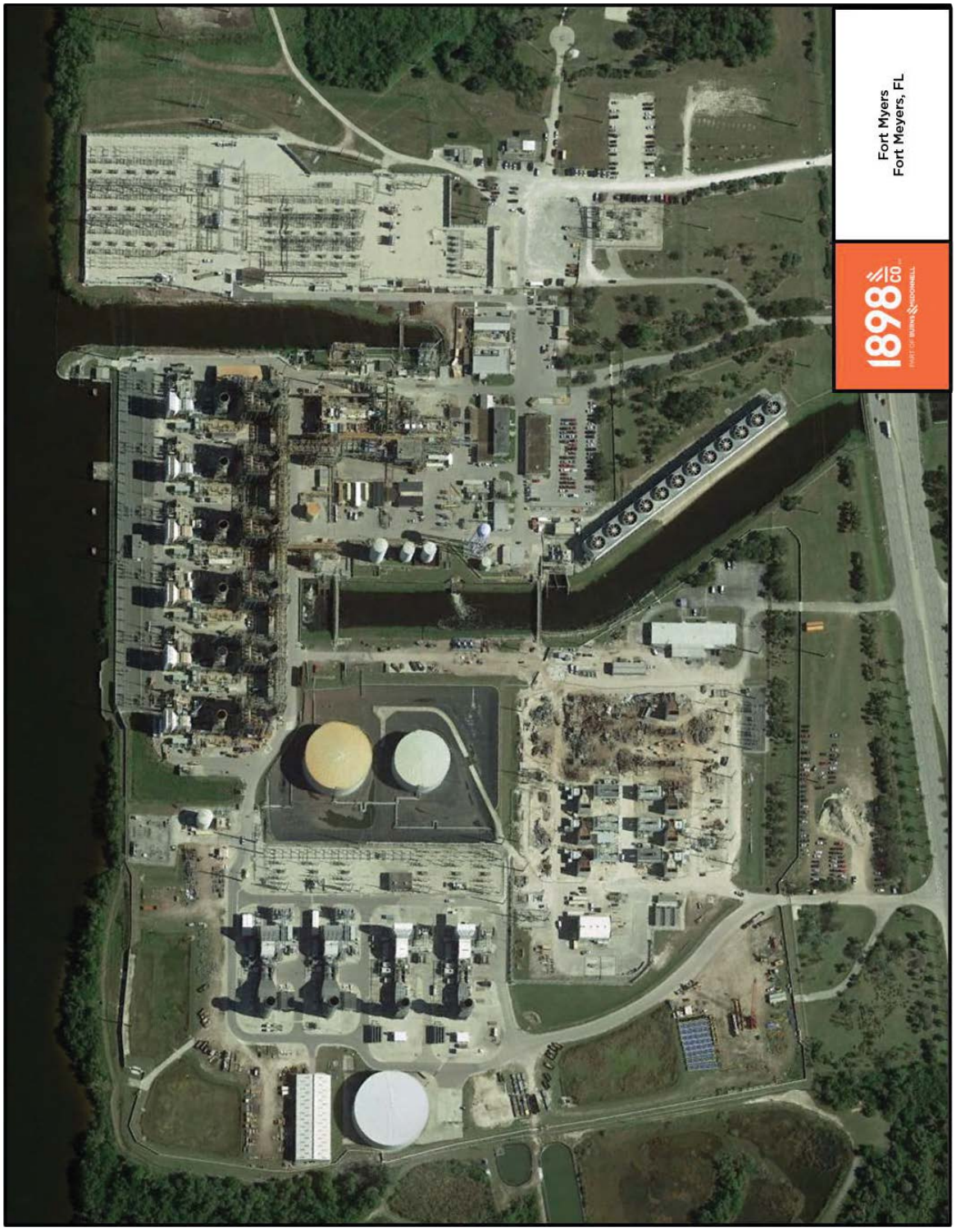

Citrus Solar
DeSoto County, FL
1898 & CO.

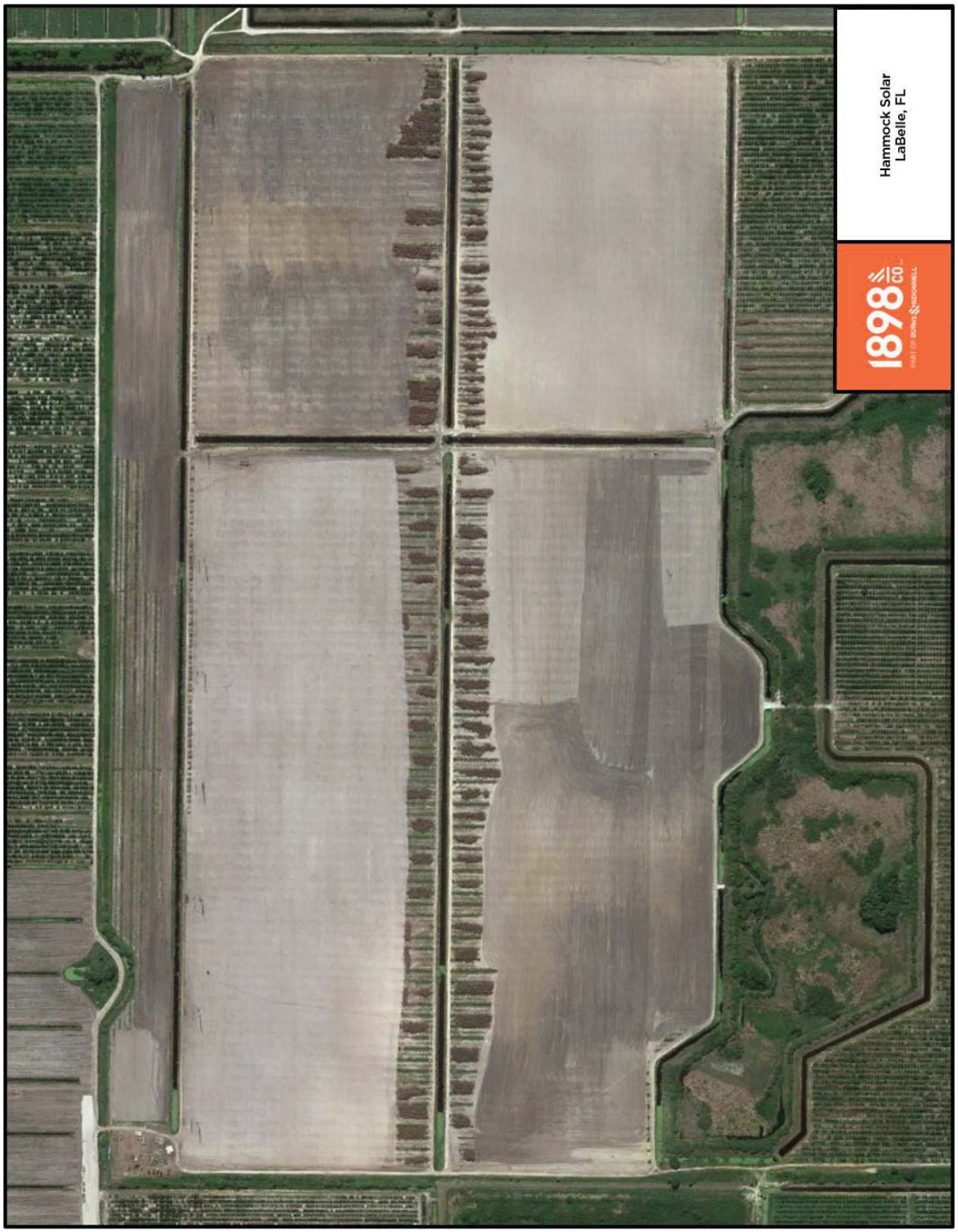

Coral Farm Solar
Florahome, FL
1898 & CO.

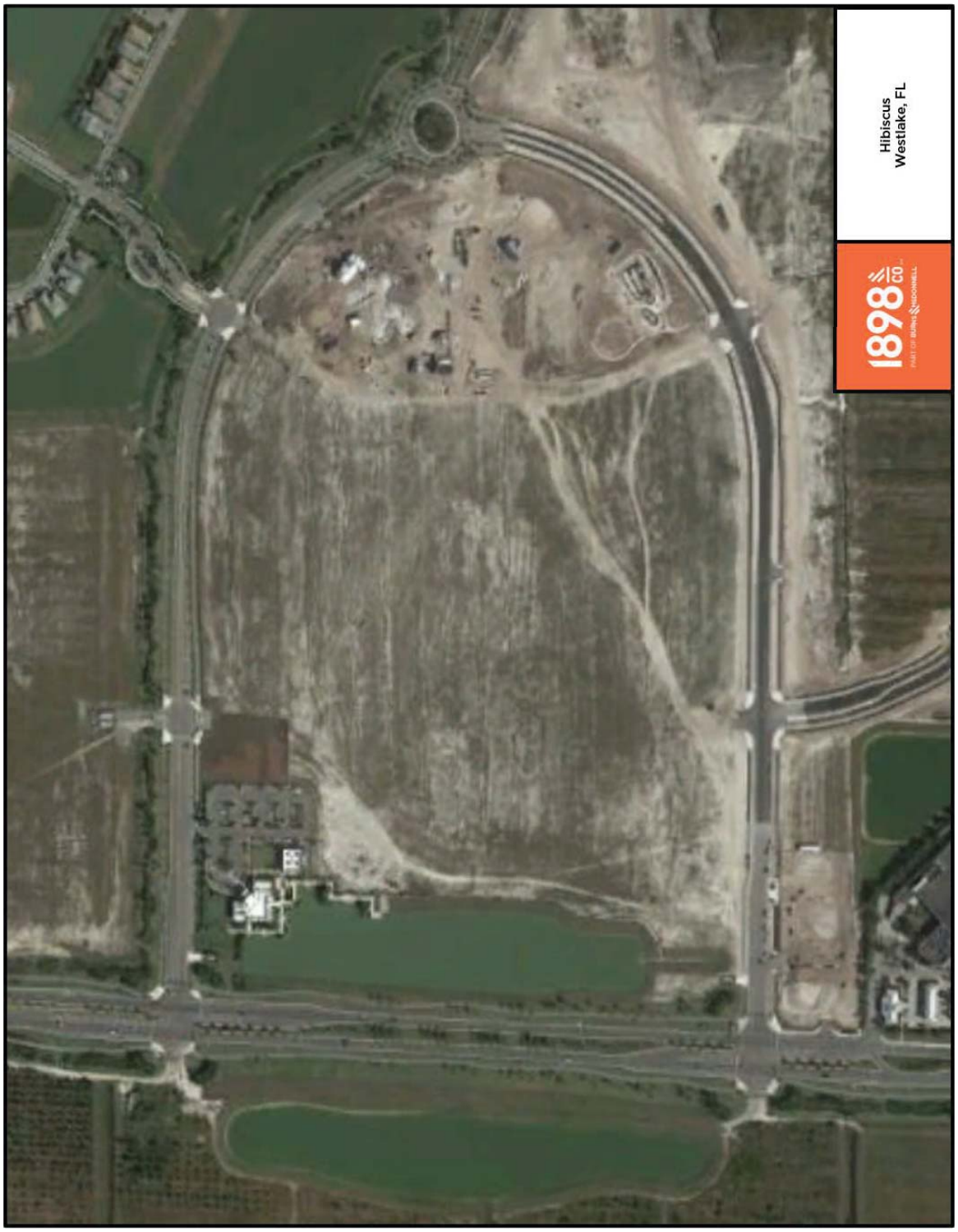

Dania Beach
Fort Lauderdale, FL
1898 & CO.


DeSoto Solar Energy Center
Arcadia, FL
1898 & CO.


Florida
Echo River Solar
Live Oak, FL
1898 & CO.

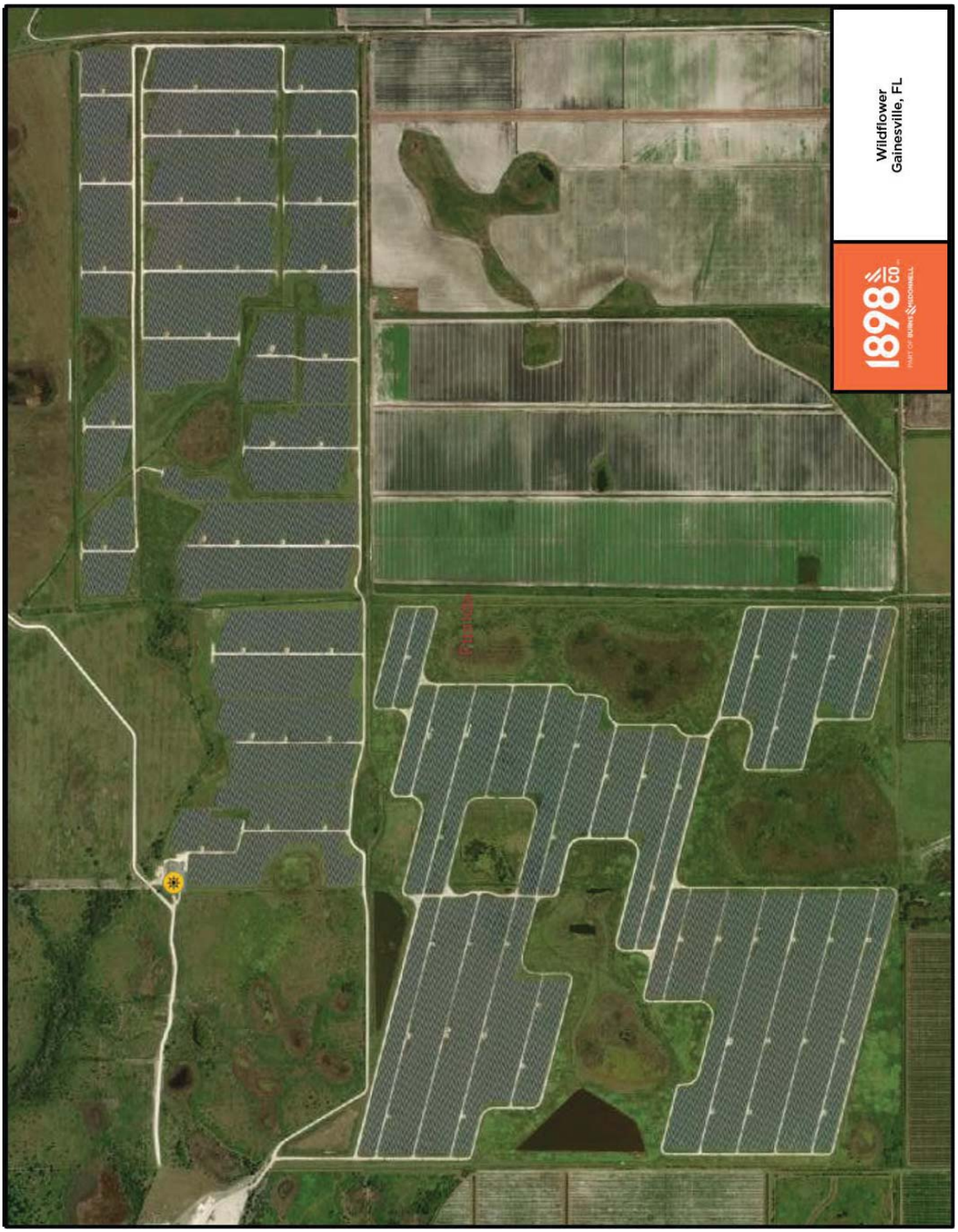

Fort Myers
Fort Meyers, FL
1898 &CO.

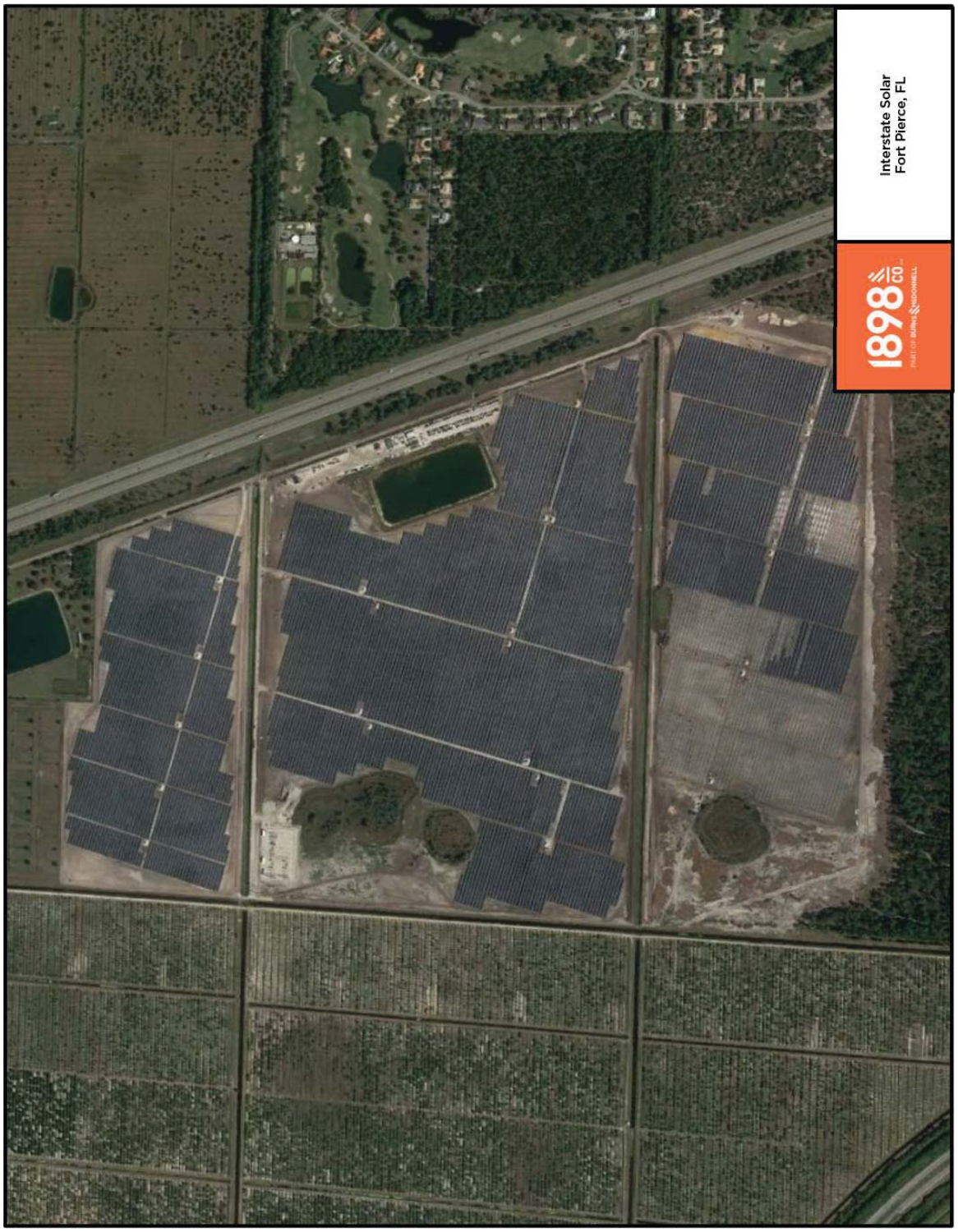

Hammock Solar
LaBelle, FL
1898 & CO.

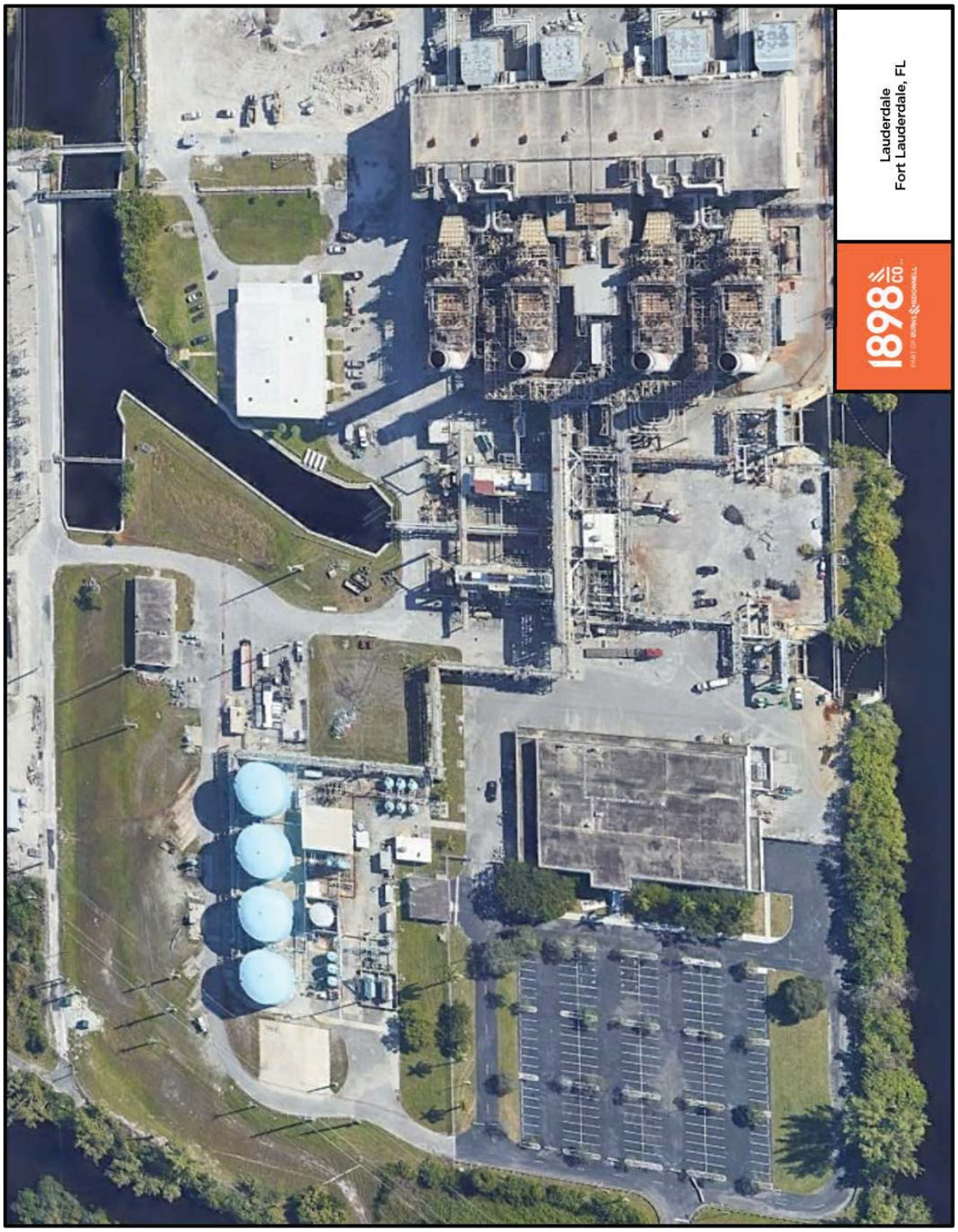

Hibiscus
Westlake, FL
1898 & CO.

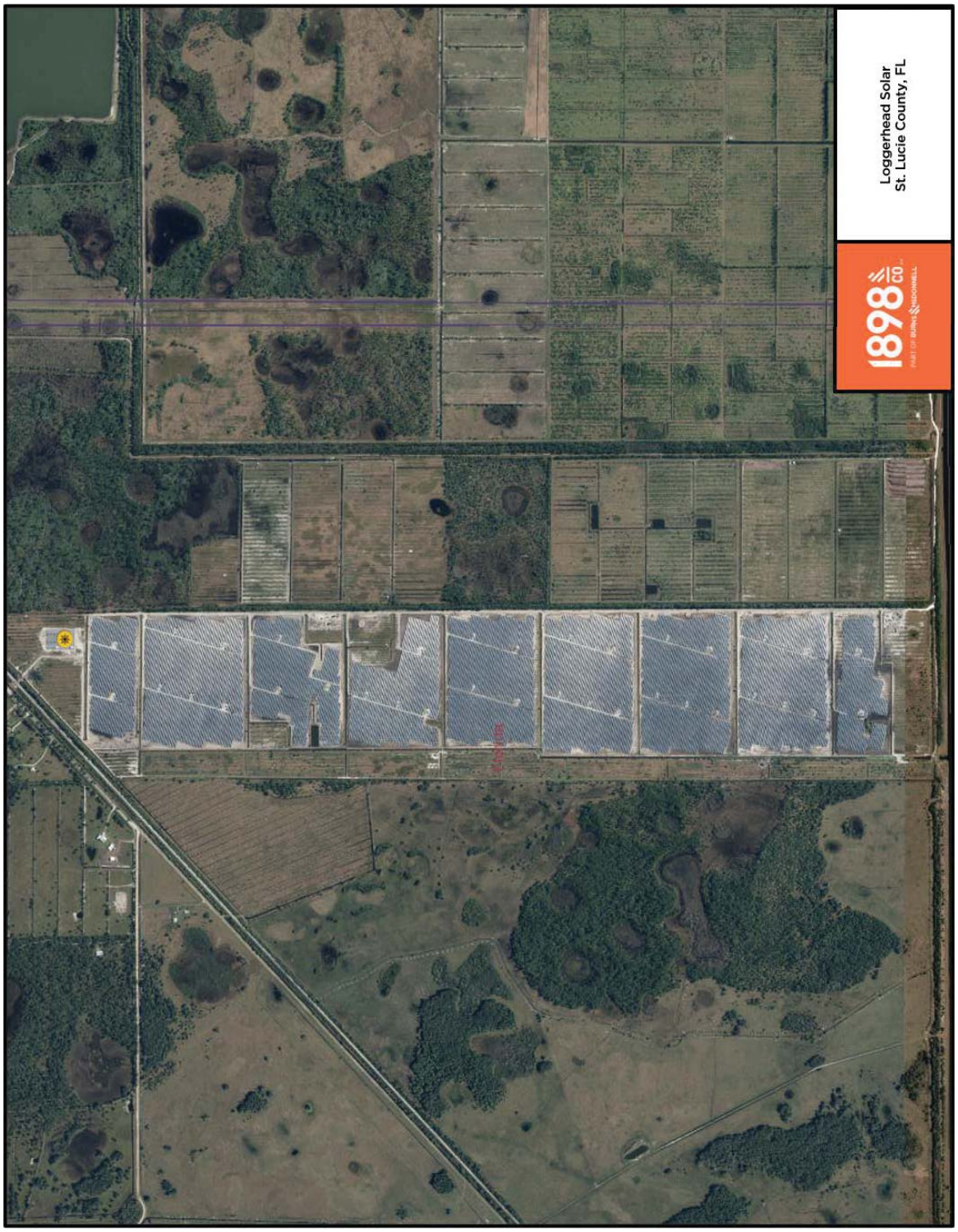

Horizon
Hawthorne, FL
1898
Fawlers Prairie


Indian River Solar
Indian River County, FL
1898 & CO.


Wildflower
Gainesville, FL
1898 & CO.


Interstate Solar
Fort Pierce, FL
1898 & CO.


Lauderdale
Fort Lauderdale, FL
1898 & CO.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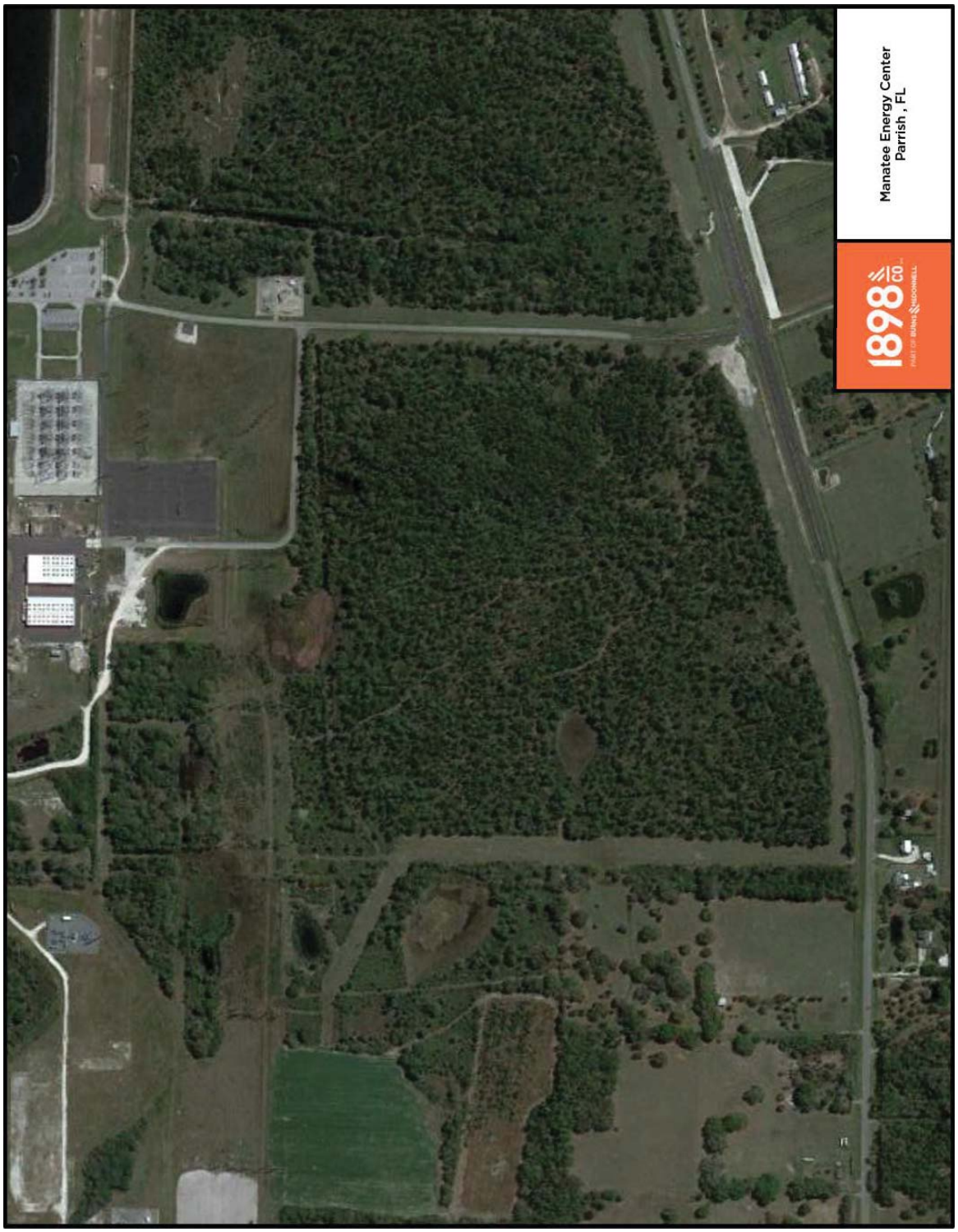
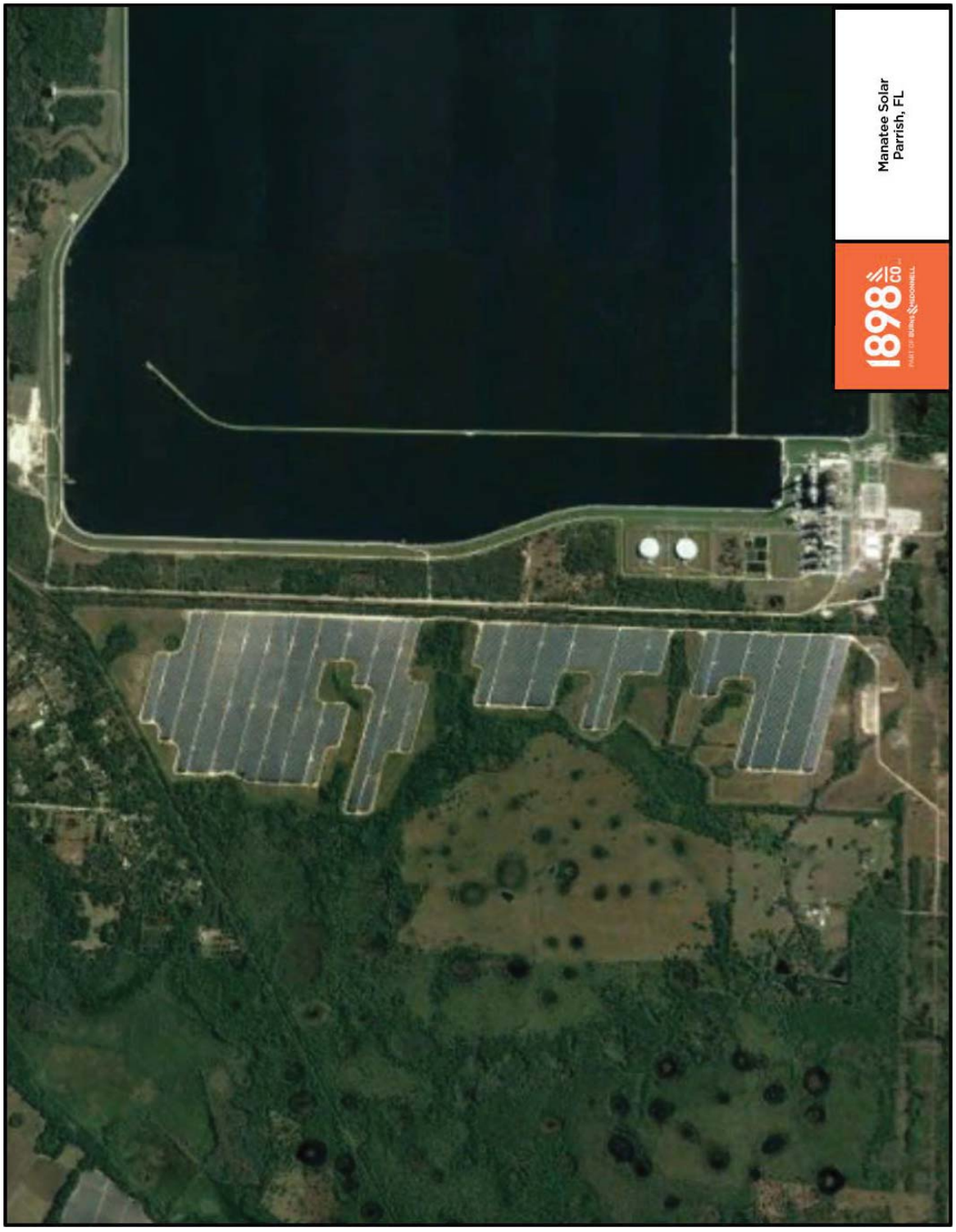
St. Lucie County, FL
1898 & CO.


Manatee Energy Center
Parrish , FL
1898 & CO.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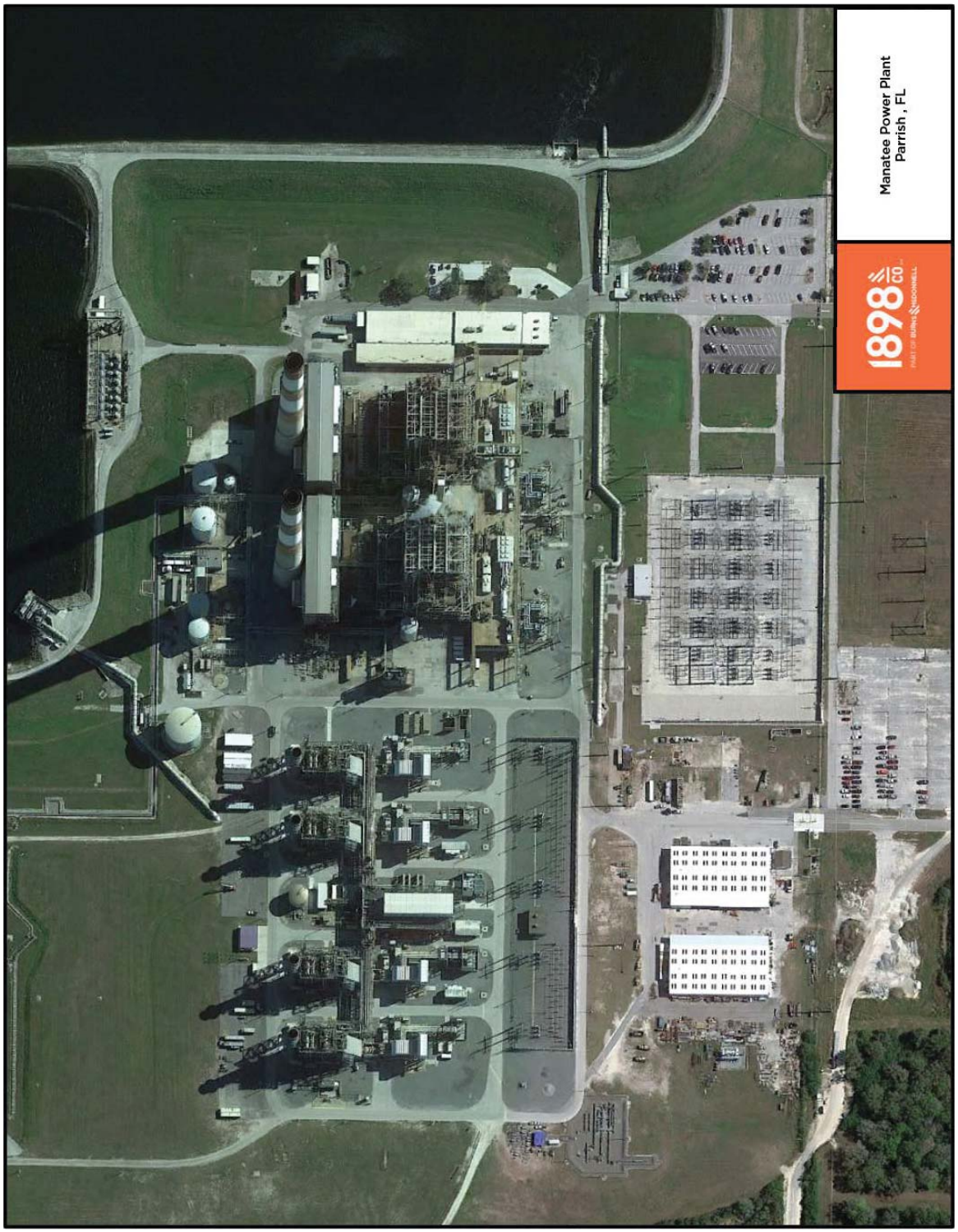
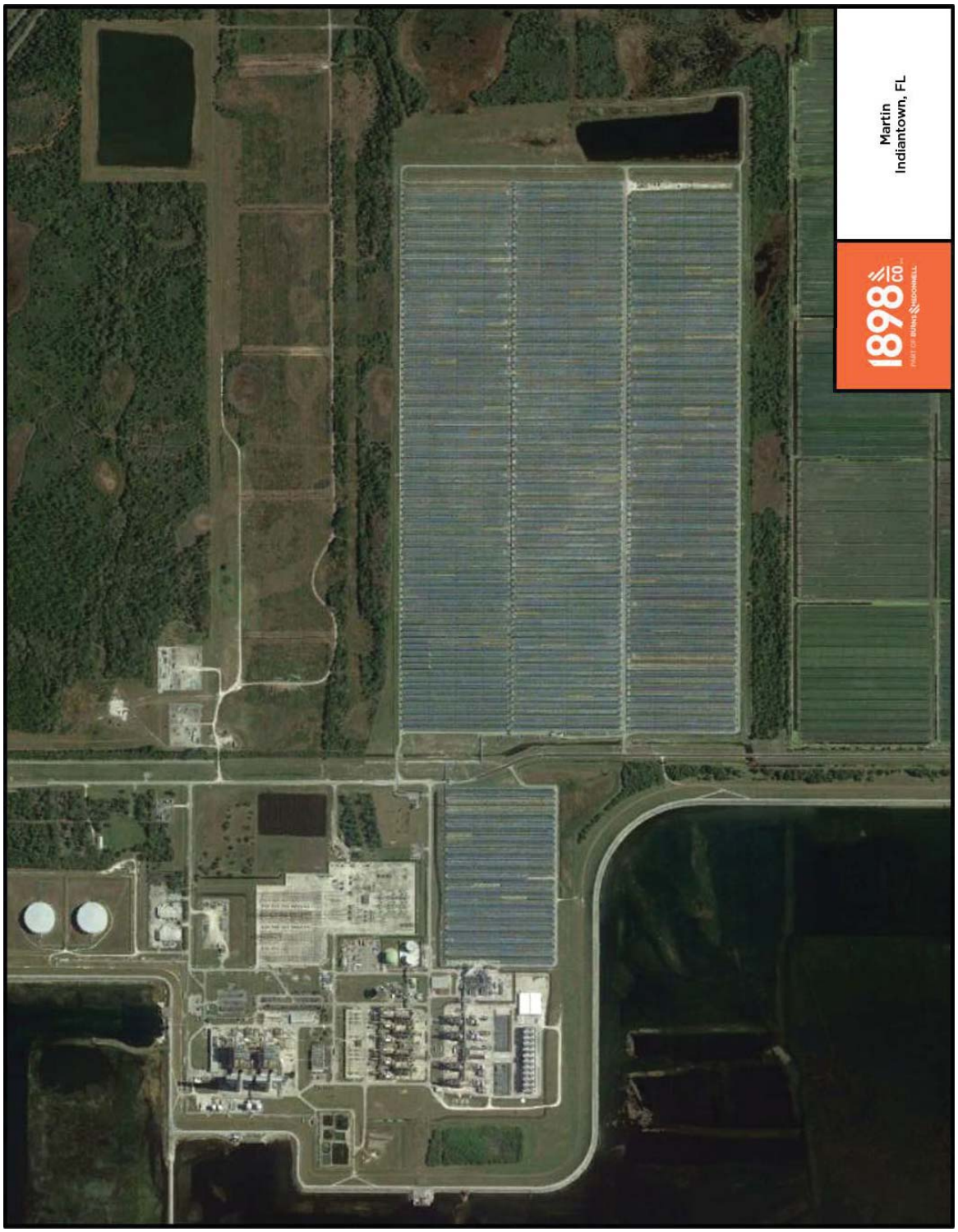
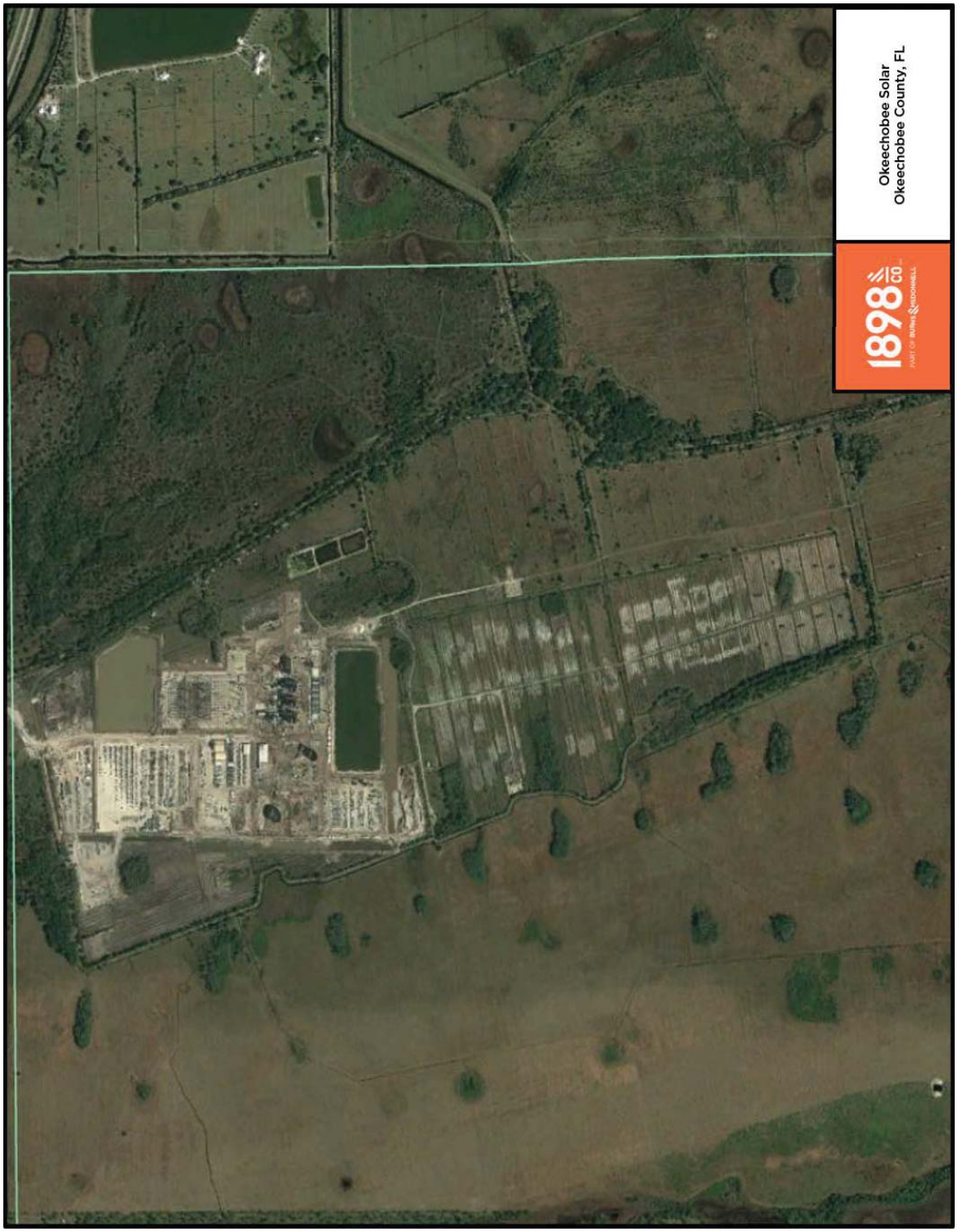
Parrish, FL
1898 & CO.


Manatee Power Plant
Parrish , FL
1898 & CO.


Martin
Indiantown, FL
1898 & CO.


Miami Dade Solar
Miami, FL
1898 & CO.


Northern Preserve
Sanderson, FL
1898 & Co.


Okeechobee Solar
Okeechobee County, FL
1898


Okeechobee
Okeechobee County, FL
1898 & CO.


Pioneer Trail
Volusia County, FL
1898 & CO.
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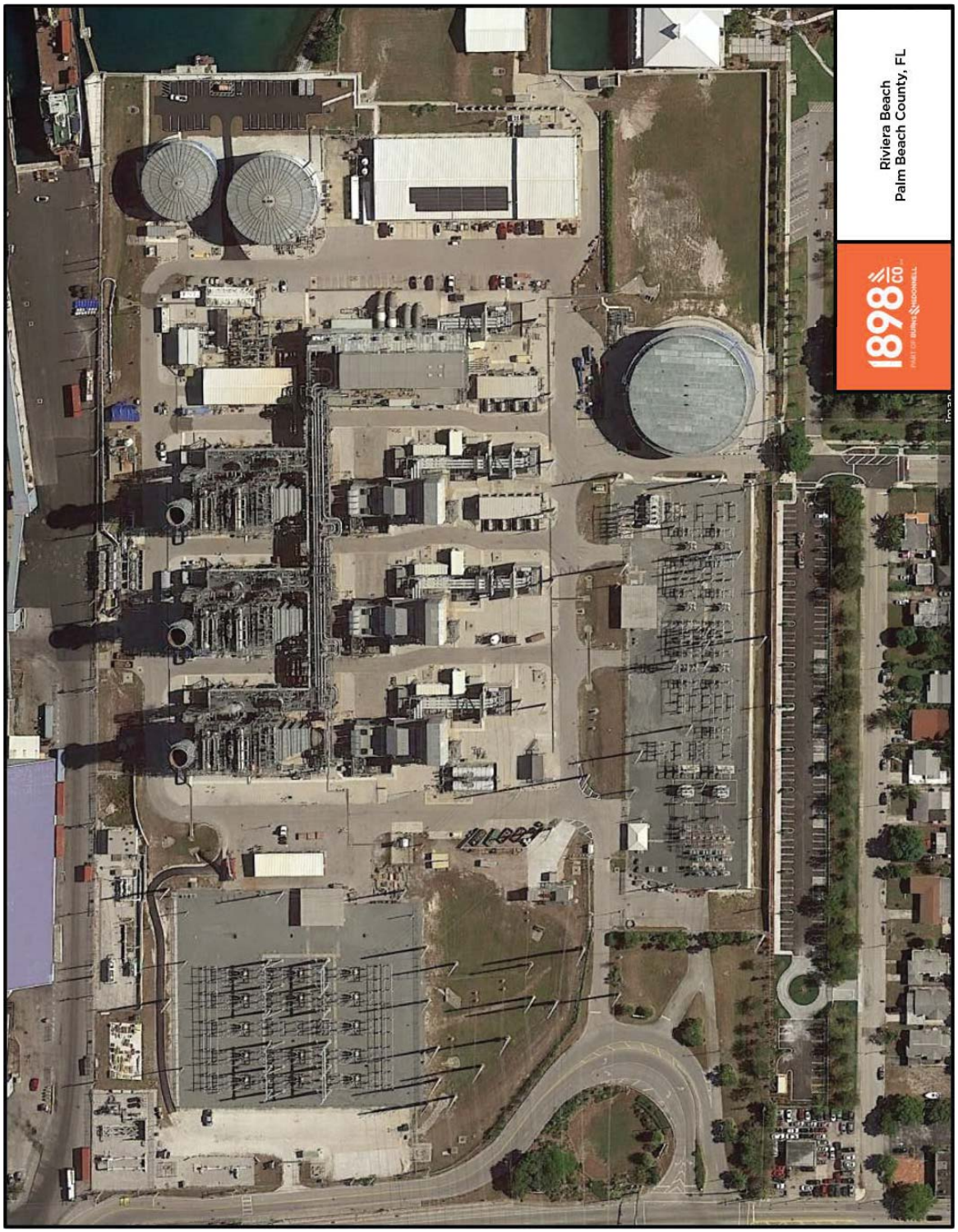
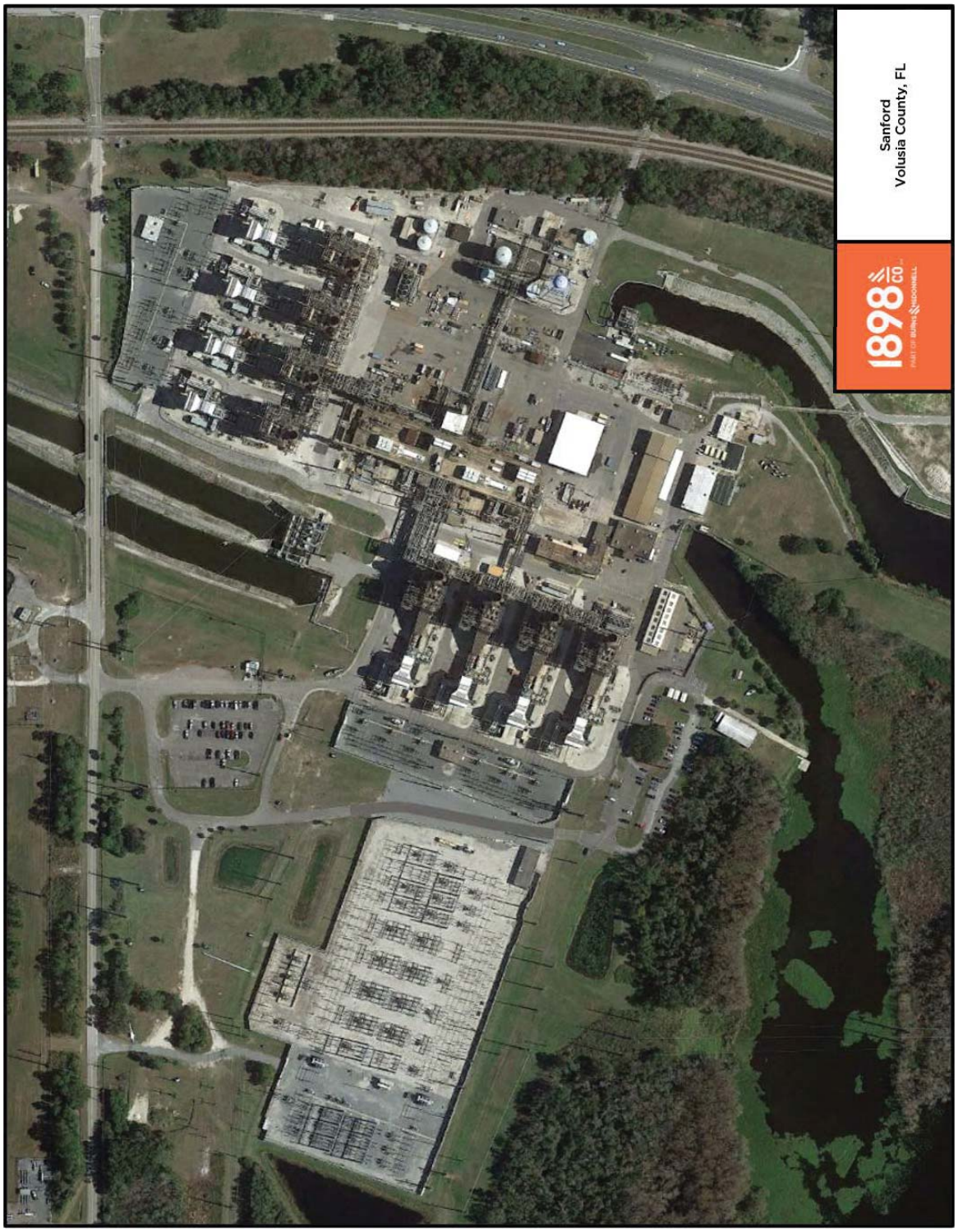
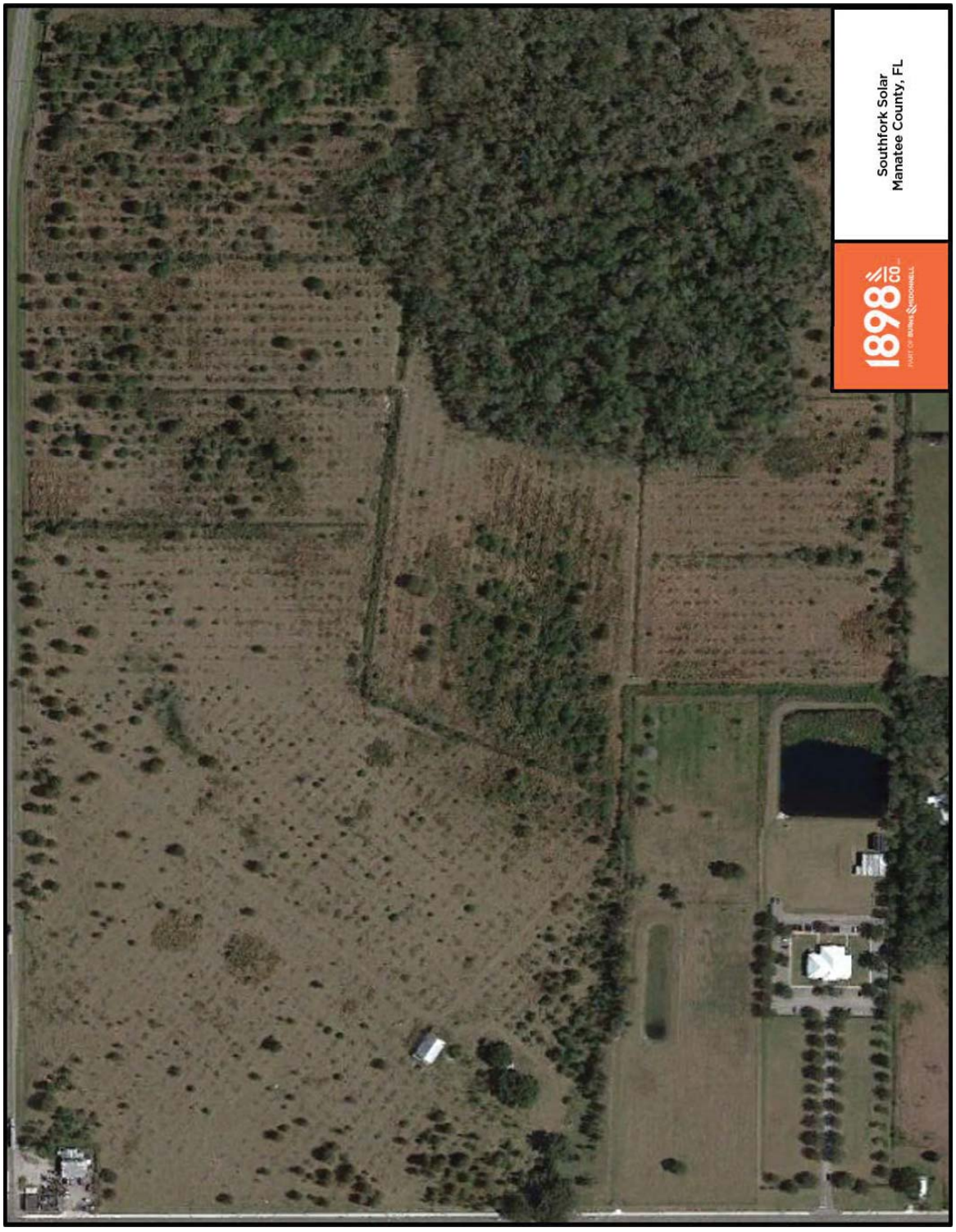
Port Everglades
Fort Lauderdale, FL
1898 & CO.

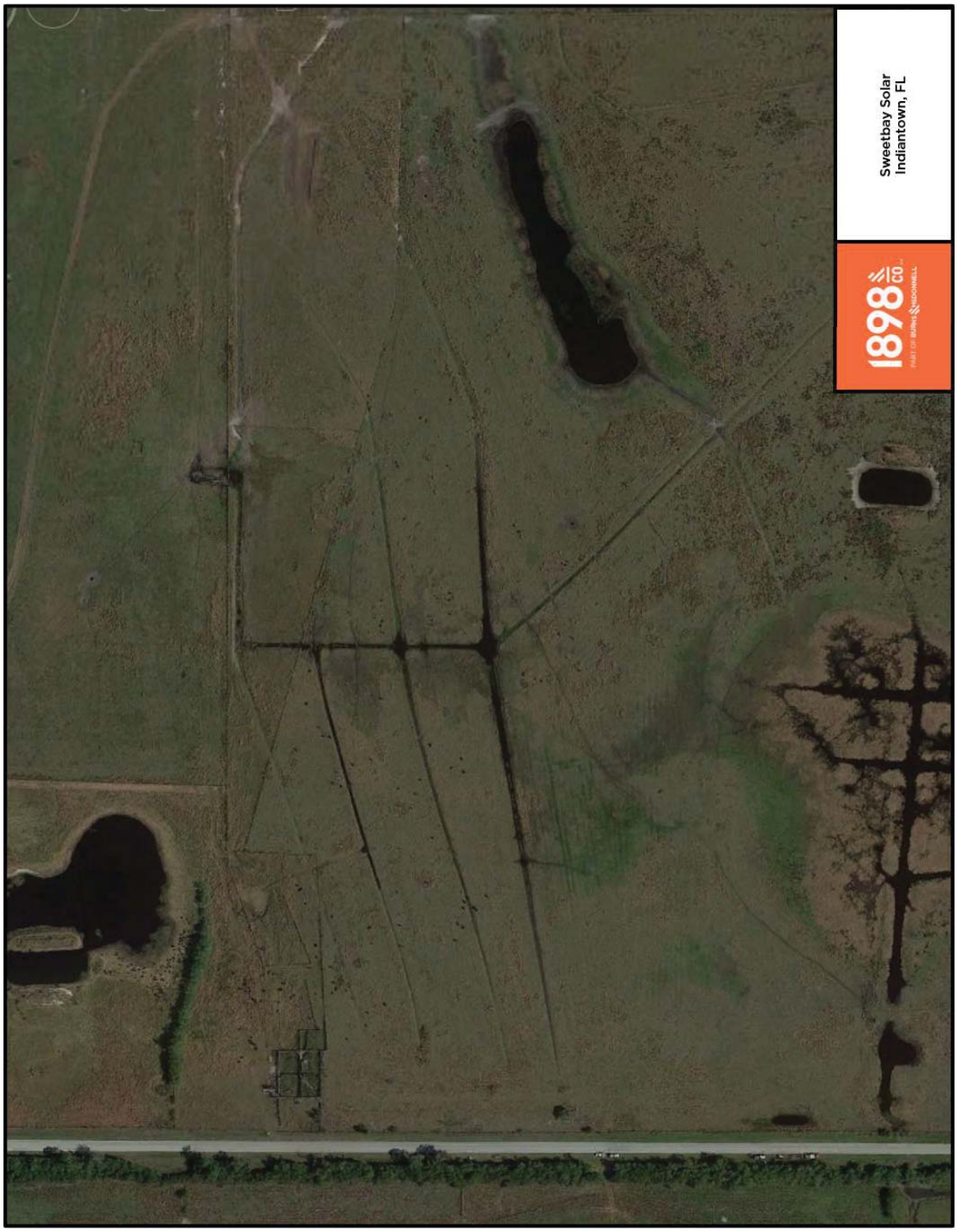

Riviera Beach
Palm Beach County, FL
1898 & CO.


Sanford
Volusia County, FL
1898 & CO.


Scherer
Monroe County, GA
1898

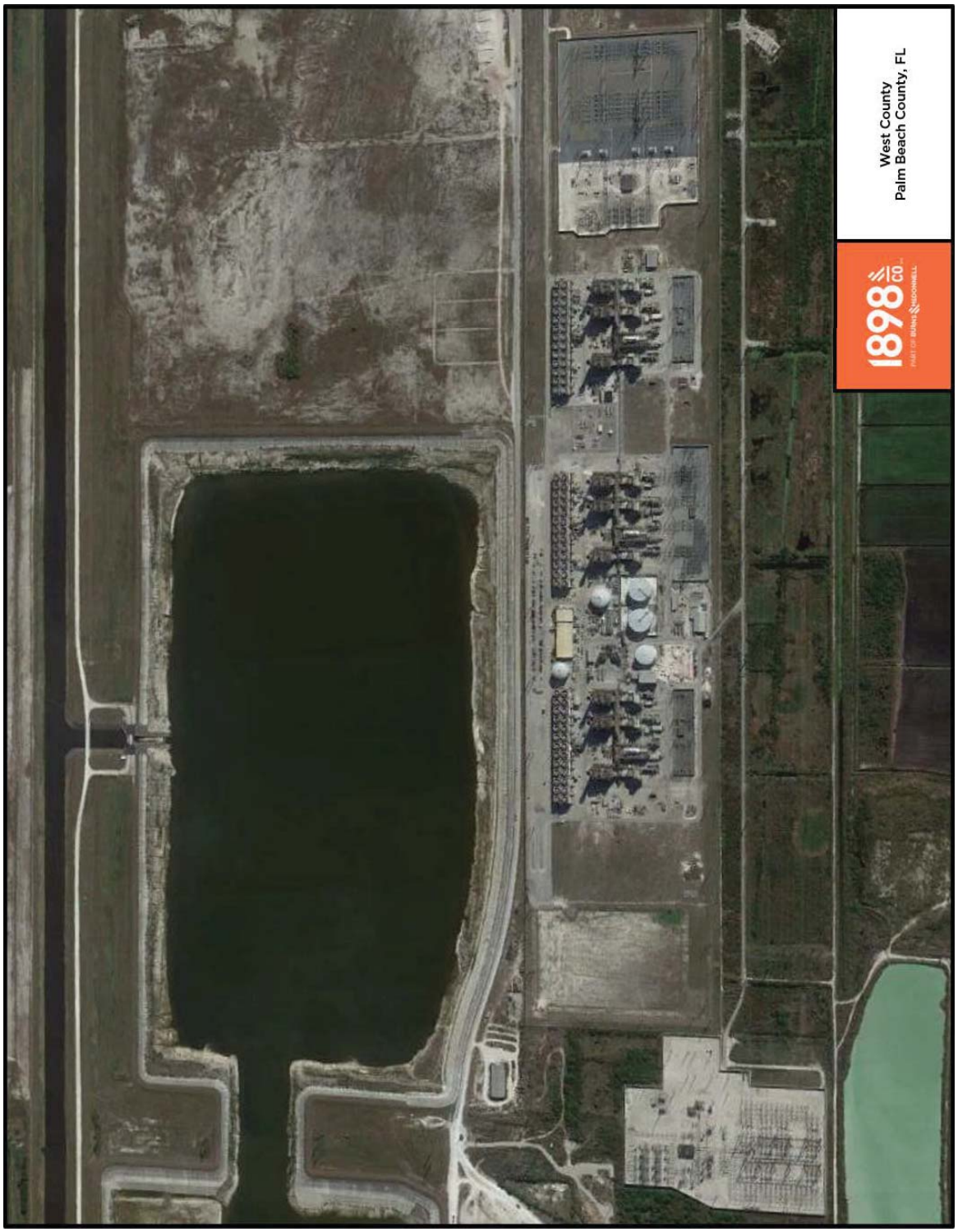

Southfork Solar
Manatee County, FL
1898 &CO.


Sunshine Gateway
Lake City, FL
1898

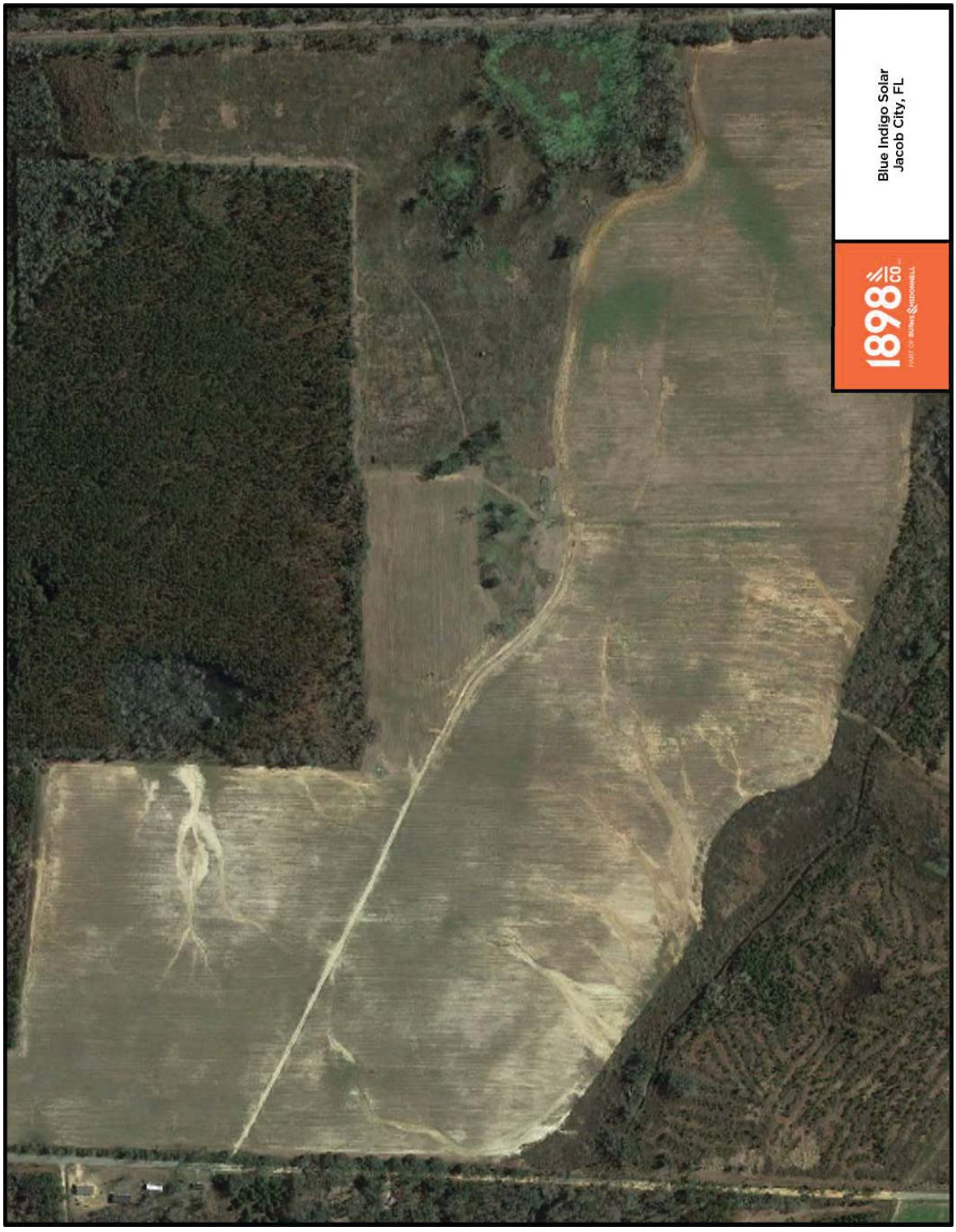

Sweetbay Solar
Indiantown, FL
1898 & CO.

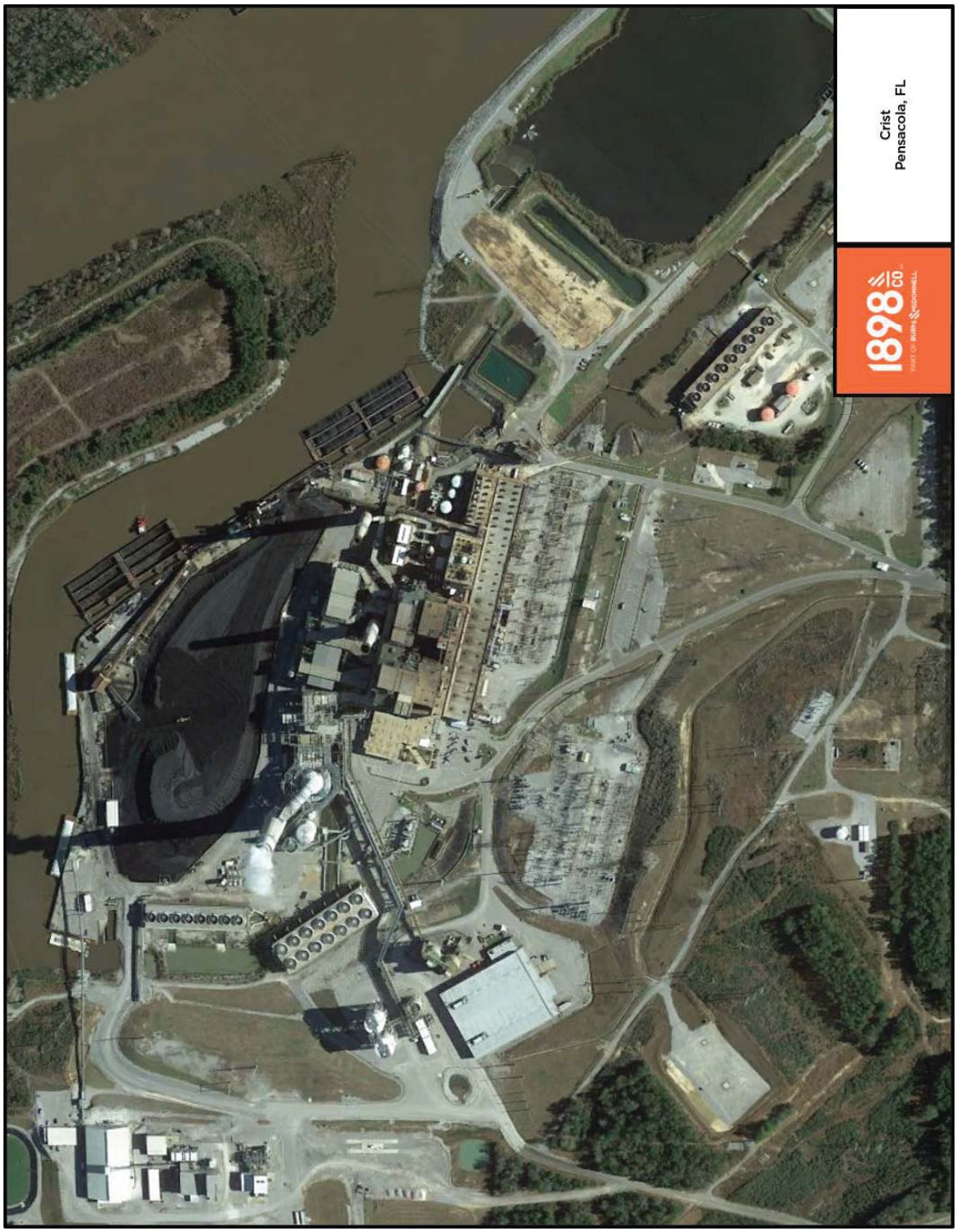

Turkey Point
Miami-Dade County, FL
1898 & CO.


Twin Lakes
Putnam County, FL
1898 & CO.


West County
Palm Beach County, FL
1898 & CO.

# APPENDIX D – GULF SITE AERIALS


Blue Indigo Solar
Jacob City, FL
1898 &CO.


Crist
Pensacola, FL
1898 & CO.


Daniel
Moss Point, MS
1898 & CO.


Pea Ridge
Santa Rosa County, FL
1898 & CO.


Perdido Landfill Gas to Energy
Escambia County, FL
1898 & CO.


Scherer
Monroe County, GA
1898 & CO.


9400 Ward Parkway

Kansas City, MO

## Project team

# Jeff Kopp, PE

Managing Director – Utility Consulting

### Education

B.S. / Civil Engineering
MBA / Business Administration

### Registrations

- Professional Engineer (FL, IL, IN, MO)

19 years with 1898 & Co.
21 years of experience

Visit my LinkedIn profile.

Jeff is the Managing Director of Utility Consulting at 1898 & Co., part of Burns & McDonnell. He and his team specialize in consulting services for power generation and transmission and distribution projects. This includes power plant decommissioning studies, energy project development, due diligence reviews, resource planning, renewable project development, rate studies and analysis, transmission planning, distribution planning, and grid modernization.

## PROJECT EXPERIENCE

### Decommissioning Study / FPL

Florida, Georgia, Mississippi / 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by FPL and Gulf Power in the States of Florida, Georgia, and Mississippi. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, and solar generating facilities. Subsequent to the study, Jeff is available to provide written and oral testimony in FPL's rate case hearing regarding the study findings.

### Decommissioning Study / Tampa Electric

Florida / 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Tampa Electric Company in the State of Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, natural gas-fired simple and combined cycle units, an integrated gasification combined cycle plant, and several solar generating facilities. Subsequent to the study, Jeff is currently providing written testimony and available to provide and oral testimony in Tampa Electric's hearing regarding the study findings.

### Decommissioning Study / Duke Energy

Florida / 2018 - 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects. Subsequent to the study, Jeff is currently providing support in responding to discovery requests regarding the study findings.

### Decommissioning Study / Xcel Energy
Colorado / 2020

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Xcel Energy in the State of Colorado. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, and hydroelectric plants. Subsequent to the study, Jeff provided written testimony and discovery request responses in Xcel Energy's rate case regarding the study findings up to the time that a settlement agreement was reached.

### Decommissioning Study / Apex Clean Energy
New York / 2019

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Apex's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written testimony in the Article 10 public hearings regarding the study findings.

### Decommissioning Study / Calpine
New York / 2019

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written testimony in the Article 10 public hearings regarding the study findings.

### Decommissioning Study / Southwestern Public Service
Texas, New Mexico / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Southwestern Public Service. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple cycle units, and gas fired boiler projects. The report and results are being used in support of depreciation rates as part of the rate case filing. Jeff is currently providing support through the regulatory process with written and oral testimony in Southwestern Public Service's rate hearings regarding the study findings.

### Decommissioning Study / Duke Energy
Indiana / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Indiana. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included coal-fired plants, natural gas-fired simple and combined cycle units, solar projects, and a hydro-electric plant. Jeff is currently providing support through the regulatory process with written and oral testimony in Duke Energy Indiana's rate hearing regarding the study findings.

### Decommissioning Study / Golden Valley Electric Association
Alaska / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Golden Valley Electric Association. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, diesel and naphtha fired combustion turbine units, a battery energy storage facility, and a wind farm. Jeff provided written testimony in Golden Valley's Compliance Hearing regarding the retirement of their Healy Unit 1 project.

### Decommissioning Study / Owensboro Municipal Utilities
Kentucky / 2018

Project manager on a decommissioning study for coal fired generating facility owned by Owensboro Municipal Utilities. The evaluation was performed to determine the options for retiring the plant and associated costs. Options evaluated included placing one of the units into layup with the potential to restart at a later date, retirement in place, or full demolition and site restoration.

### Decommissioning Study / Tucson Electric Power
Arizona / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Tucson Electric Power. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects.

### Decommissioning Study / Public Service of New Mexico
New Mexico / 2018

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Duke Energy Florida. The evaluation is being performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation includes a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects.

### Decommissioning Study / Capital Power
Illinois / 2018

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application.

### Decommissioning Study / Calpine
New York / 2018

Project manager on a decommissioning study for a wind farm being developed in New York. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support Calpine's application to construct a major electric generating facility under Article 10 of the New York Public Service Law. Subsequent to the study, Jeff provided written testimony in the Article 10 public hearings regarding the study findings.

### Decommissioning Study / Tradewind Energy
Illinois / 2018

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application.

### Decommissioning Study / Hawaii Electric Company
Hawaii / 2018

Project manager on a decommissioning study for a reciprocating engine plant that was under construction for Hawaii Electric Company. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life.

### Decommissioning Study / EDP Renewables
Indiana / 2018

Project manager on a decommissioning study for a wind farm being developed in Indiana. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application.

### Decommissioning Study / EDP Renewables
Illinois / 2018

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support the county zoning application. Subsequent to the study, Jeff provided oral testimony in the county zoning hearings regarding the study findings.

### Due Diligence / Centerpoint Energy
Indiana / 2017

Project manager for a due diligence evaluation of Vectren's fleet of power plants being considered as part of a potential full acquisition of Vectren by Centerpoint. The evaluation included a technical, environmental, and contractual review of the coal, simple cycle, and wind farm facilities. As part of the project, Jeff presented the results of the study to CenterPoint's board of directors to support their decision making process for the acquisition.

### Due Diligence / PKA AIP
Michigan / 2017

Project manager for a due diligence evaluation of a combined cycle power plant being considered for potential equity investment by PKA AIP. The evaluation included a technical, environmental, and contractual review of the plant.

### Decommissioning Study / Tampa Electric Company
Florida / 2017

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Tampa Electric. The evaluation is being performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation includes a coal-fired plant, natural gas-fired simple and combined cycle units, and solar projects.

### Decommissioning Asset Retirement Obligation Study / NRG Energy & Clearway Energy
Various US Locations / 2017 - 2020

Project manager on a decommissioning study to evaluate the asset retirement obligation costs for numerous renewable energy facilities owned by NRG Energy throughout the United States. The evaluation was performed to determine the costs for any obligations to remove and/or demolish the facilities and equipment and perform environmental remediation and site restoration activities. The study was performed to support compliance with FAS 143 requirements.

### Due Diligence / Confidential Client
Northwest / 2017

Project manager for a due diligence evaluation of three natural gas fired combine cycle power plants being considered for potential acquisition. The evaluation included a technical, environmental, and contractual review of the facilities.

### Decommissioning Study / Confidential Client
Illinois / 2017

Project manager for a site retirement evaluation to help determine the cost to retire a 600 MW coal-fired project in Illinois at the end of its useful life. Estimates for demolition and site restoration were included in the evaluation. Jeff previously prepared decommissioning study estimates for this plant with the updated study being performed to reflect current pricing and changes in regulations.

### Decommissioning Study / AEP
Ohio, Indiana / 2017

Project manager on a decommissioning study for two coal fired power plants owned by Ohio Valley Electric Company and Indiana Kentucky Electric Company, both of which AEP is the largest shareholder. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives for purposes of accruing the costs over the life of the plants.

### Decommissioning Study / OGE Energy Corp.
Oklahoma / 2017

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by OGE Energy in Oklahoma. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support depreciation rates. The evaluation included several coal-fired plants, natural gas fired boilers, natural gas-fired simple and combined cycle units, and a wind farm. Subsequent to the study, Jeff provided written testimony and support in replying to discovery requests.

### Decommissioning Study / Duke Energy
North Carolina, South Carolina, Kentucky / 2017

Project manager on three separate decommissioning studies for three Duke Utilities – Duke Energy Progress, Duke Energy Carolinas, and Duke Energy Indiana. Each study included the entire fleet of power generating facilities owned by each utility. The evaluations were performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluations included coal-fired plants, oil and natural gas-fired boilers, oil and natural gas-fired simple and combined cycle units, hydro-electric facilities, and solar generating facilities. Subsequent to the study, Jeff provided written testimony, responses to discovery requests, and oral testimony in all three of the utility companies hearings regarding the study findings.

### Useful Life Assessment / Confidential Client
Southeast / 2017

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility and associated costs to achieve that life. The study supported financial modeling of the facility as part of the utility's portfolio of assets.

### Useful Life Assessment / Confidential Client
Southeast / 2017

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility and associated costs to achieve that life. The study supported financial modeling of the facility as part of the utility's portfolio of assets.

### Decommissioning Study / FPL
Florida, Georgia / 2015

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by FPL in the State of Florida and Georgia. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, solar generating facilities. Subsequent to the study, Jeff provided written and oral testimony in FPL's rate case hearing regarding the study findings.

### Decommissioning Study / Xcel Energy
Colorado / 2014

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Xcel Energy in the State of Colorado. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives to support regulatory filings. The evaluation included several coal-fired plants, natural gas-fired simple and combined cycle units, hydroelectric plants, and a wind farm. Subsequent to the study, Jeff is provided written and oral testimony in Xcel Energy's rate hearing regarding the study findings.

### Decommissioning Cost Evaluation / Progress Energy Florida

Florida / 2008-2009

Project manager on a site retirement cost evaluation for all the fossil fuel-fired power generating facilities owned by Progress Energy in the state of Florida. The evaluation was performed to determine the costs to demolish the units and restore the sites and included a natural gas-fired steam plants, fuel oil-fired steam plants, natural gas-fired combustion turbines, coal-fired facilities, and combined cycle generating facilities. Subsequent to the study, Jeff provided direct testimony in Progress Energy Florida's rate case regarding the study findings.

### Decommissioning Asset Retirement Obligation Study / NRG Energy

California / 2016

Project manager on a decommissioning study to evaluate the asset retirement obligation costs for all the fossil fuel-fired power generating facilities owned by NRG Energy in the state of California. The evaluation was performed to determine the costs for any legally obligations to demolish facilities and equipment and perform environmental remediation and site restoration activities. The facilities included a natural gas and fuel oil fired plants consisting of boilers, combustion turbines, and combined cycle generating facilities.

### Due Diligence / Confidential Client

Northeast / 2016

Project manager for a due diligence evaluation of a portfolio of power generation assets. The assets included gas and oil fired boilers, combined cycle combustion turbines, and simple cycle combustion turbines. The client was considering acquiring an equity stake in the facilities. The evaluation included a technical, environmental, and contractual review of the facilities. The review primarily focused on evaluation of recent repairs to the facilities, remaining life of the equipment, and potential large capital cost requirements to identify key risks or fatal flaws.

### Due Diligence / Confidential Client

Northeast / 2016

Project manager for a due diligence evaluation of a coal fired power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the facilities. The review primarily focused on evaluation of the condition of the equipment and facilities, upgrades required to comply with environmental regulations, and other major capital or O&M projects to identify key risks or fatal flaws.

### Due Diligence / Confidential Client

Northeast / 2016

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to determine any development risks or fatal flaws.

### Decommissioning Study / PacifiCorp

Oregon, Washington, Wyoming / 2016

Project manager on a decommissioning study for three wind farms owned by PacifiCorp. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives in support of determining depreciation rates.

### Due Diligence / Confidential Client

Northeast / 2016

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, EPC contract, equipment contracts, and other development activities to determine any development risks or fatal flaws.

### Due Diligence / Confidential Client

Southeast / 2016

Project manager for a due diligence evaluation of a natural gas fired combined cycle power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review

of the facility. The review primarily focused on evaluation of the condition of the equipment, sufficiency of contractual arrangements, and environmental compliance to identify key risks or fatal flaws

### Decommissioning Study / Big Rivers Electric Cooperative
Kentucky / 2016

Project manager on a decommissioning study for two coal-fired power generating facilities owned by Big Rivers Electric Cooperative. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives.

### Due Diligence / Confidential Client
Northeast / 2016

Project manager for a due diligence evaluation of a natural gas fired combined cycle power generating facility that was being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the facility. The review primarily focused on evaluation of the condition of the equipment, sufficiency of contractual arrangements, design issues surrounding recent plant performance challenges, and environmental compliance to identify key risks or fatal flaws.

### Useful Life Assessment / Confidential Client
Southeast / 2015

Project manager on a useful life assessment for a combined cycle power plant for a confidential client. The evaluation was performed to determine the anticipated life of the facility to support financing of the project associated with acquisition of the facility.

### Decommissioning Study / Nebraska Public Power District
Nebraska / 2015

Project manager on a decommissioning study for five power generating facilities owned by Nebraska Public Power District. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included two coal-fired plants, a natural gas-fired boiler plant, a combined cycle plant, and a wind farm.

### Decommissioning Study / Lafayette Utilities System
Louisiana / 2015

Project manager on a decommissioning study for a coal fired generating facility in the state of Louisiana. The evaluation was performed to determine the costs for options to retire the units in place or demolish the units and restore the site now that the units are no longer operating. The costs are being used for planning purposes by the client, to determine the preferred decommissioning plan for the plant.

### Decommissioning Study / Colstrip Energy
Montana / 2015

Project manager on a decommissioning study for a coal fired generating facility in the state of Montana. The evaluation was performed to determine the costs to demolish the unit and restore the site at the end of its useful life. The costs were used for planning purposes by the client, to determine the decommissioning funds that need to be accrued throughout the operating life of the facility.

### Due Diligence / Confidential Client
Northeast / 2015

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to determine whether the project was economically attractive and determine any development risks or fatal flaws.

### Decommissioning Study / Apex Clean Energy
Various Locations / 2015

Project manager for a site retirement cost evaluation for three proposed wind energy facilities under development. The evaluation was performed to support permitting activities on the facilities.

### Decommissioning Study / Oklahoma Gas & Electric
Oklahoma / 2014

Project manager on a decommissioning study for a power generating facility in the Midwest. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life. The plant was expected to retire within a year or two of the study, and the costs were used for planning purposes by the client.

### Decommissioning Study / Basin Electric Cooperative
North Dakota & Wyoming / 2014

Project manager on a decommissioning study for five power generating facilities in the North Dakota and Wyoming. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful life. The costs are being used for planning purposes by the client.

### Coal Plant Layup / Hoosier Energy
Indiana / 2014

Project manager on the preparation of a plan to place a coal fired generating facility in long term layup reserve status. The project included preparation of three manuals for the implementation of the layup plan, maintaining the plant during the layup period, and reactivating the plant at the end of the layup period.

### Decommissioning Study / Apex Clean Energy
Illinois / 2014

Project manager for a site retirement cost evaluation for a proposed wind energy facility under development. The evaluation was performed to support permitting activities on the facility.

### Decommissioning Study / Confidential Client
Midwest / 2014

Project manager for a due diligence evaluation of a combined cycle generating facility under development. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. The review primarily focused on evaluation of the project costs, schedule, permitting, and other development activities to determine whether the project was economically attractive and determine any development risks or fatal flaws.

### Due Diligence / Duke Energy
Florida / 2014

Project manager for a due diligence evaluation of the Osprey Energy Center combined cycle generating facility being offered for sale. Duke Energy was considering acquiring the facility from the current owner. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility. Duke successfully acquired the facility and utilized the Independent Engineer's Report prepared by 1898 & Co. to support the regulatory process through acquisition of the facility.

### Due Diligence / Confidential Client
Southeast / 2014

Project manager for a due diligence evaluation of a cogeneration facility being offered for sale. The client was considering acquiring the facility from the current owner. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility, including a review of potential modifications to the facility due to the loss of the steam host and associated costs.

### Due Diligence / Indiana Municipal Power Agency
Indiana / 2014

Project manager for a due diligence evaluation of a coal-fired generating facility being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation includes a technical, environmental, and contractual review of the coal fired generation facility. .

### Due Diligence / Kansas Municipal Power Agency
Missouri / 2014

Project manager for a due diligence evaluation of a combined cycle generating facility being offered for sale. The client was considering acquiring an equity stake in the facility. The evaluation included a technical, environmental, and contractual review of the natural gas fired generation facility.

### Strategic Site Selection Study / Confidential Client
Midwest / 2013

Lead on site selection study for a new natural gas fired combined cycle generating resource in the Midwest. The study included evaluating greenfield and brownfield sites to determine the most attractive sites and the limiting factors to development at each site.

### Strategic Site Selection Study / Confidential Client
Northeast / 2013

Lead on site selection study for a new gas processing facility in the northeast. The study included evaluating potential greenfield locations for a cryogenic gas processing plant to handle wet and dry gas from the Utica and Marcellus Shale areas.

### Site Evaluations / Confidential Client
Southeast / 2013

Lead on the evaluation of three potential sites for a new natural gas fired combined cycle generating facility in the Southeast. The study included reviewing three sites previously selected by the client and ranking those sites relative to one another to determine their suitability for the natural gas-fired generation options under consideration. .

### Decommissioning Study / Arizona Public Service
Arizona / 2013

Project manager on a decommissioning study for a four-steam electric generating facilities in the southwest. The evaluation was performed to

determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included two coal-fired plants, and two natural gas and fuel oil fired boilers.

### Decommissioning Study / Confidential Client
Texas / 2013

Lead on a decommissioning study for a coal fired generating facility in Texas. The study included evaluating options to place the plant in reserve shutdown status or completely retire the plant and perform full plant demolition.

### Decommissioning Study / Confidential Client
Upper Midwest / 2013

Project manager on a decommissioning study for a coal fired generating facility in the upper Midwest. The study included phasing the retirement dates of portions of the facility and performing selective demolition as appropriate with full demolition to be complete at the end of useful life of the entire facility. The study also included evaluating potential value of equipment for sale on the secondary market.

### Decommissioning Study / Confidential Client
Ohio River Valley / 2013

Project manager on a decommissioning study for two coal fired generating facilities in the Ohio River Valley. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful life. The costs are being used for planning purposes by the client.

### Decommissioning Study / EDP Renewables
Illinois / 2013

Project manager on a decommissioning study for a wind farm being developed in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the site at the end of its useful life to support EDP's zoning application.

### Strategic Site Selection Study / Confidential Client
Western Kansas / 2012

Lead on a strategic site selection study for a new natural gas fired generation resource in the state of Kansas. The study resulted in the identification of multiple viable site alternatives to support the natural gas-fired generation options under consideration.

### Due Diligence / Confidential Client
Northeast / 2012

Project manager for a due diligence evaluation of a coal-fired generating facility being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation includes a technical, environmental, and contractual review of the coal fired generation facility.

### Due Diligence / Old Dominion Electric Cooperative
Pennsylvania / 2012

Jeff provided support for a due diligence evaluation of a facility under development, that included a 2-on-1 combined cycle power block, being offered for sale. The client was considering acquiring the site from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

### Due Diligence / Old Dominion Electric Cooperative
New Jersey / 2012

Project manager for a due diligence evaluation of a facility that was under construction at the time, and was being offered for sale. The client was considering acquiring the 2-on-1 combined cycle power generating facility, from the current owner. The evaluation included a technical, environmental, and contractual review of the including a review of existing agreements and permits in place. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

### Due Diligence / Old Dominion Electric Cooperative
Virginia / 2012

Project manager for a due diligence evaluation of a facility under development, that included a 2-on-1 combined cycle power block, being offered for sale. The client was considering acquiring the site from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource. The project also included a review of the project capital costs to determine whether the costs were reasonable, and to identify any gaps that may increase the overall project cost.

### Due Diligence / Confidential Client
Southeast / 2012

Jeff assisted with a due diligence evaluation of a facility that includes two, 2-on-1 combined cycle power blocks, being offered for sale. The client was considering acquiring the assets from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility.

### Development Assistance / Tenaska
Ohio / 2012

Project manager assisting a client with the preparation of a Certificate of Environmental Compatibility and Public Need for conversion of an existing simple cycle facility to combined cycle. The facility includes five combustion turbines, four of which will be converted to two, 2-on-1 combined cycle power blocks. The project includes full preparation of the Certificate of Environmental Compatibility and Public Need application, as well as public meeting support.

### Repower Assessment / Confidential Client
North Dakota / 2011

Jeff assisted a client with an evaluation comparing the economic viability of retrofitting an existing coal-fired power plant with air quality control system equipment in comparison to replacing the plant with new natural gas fired generation. The project includes preparing capital cost estimates; operating and maintenance cost estimates, and determining the net present value of each alternative evaluate the relative economic attractiveness of each alternative.

### Decommissioning Study / Progress Energy
North Carolina & South Carolina / 2011

Project manager on a decommissioning study for the entire fleet of power generating facilities owned by Progress Energy Carolinas. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included several coal-fired plants, as well as several natural gas-fired and fuel oil-fired units.

### Decommissioning Study / Minnesota Power
Minnesota / 2011

Project manager on a decommissioning study for several power generating facilities owned by Minnesota Power. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included three coal-fired plants and a biomass fired facility. .

### Strategic Site Selection Study / Old Dominion Electric Cooperative
Virginia, Maryland, Pennsylvania, Delaware / 2011

Project manager on a strategic site selection study for a 750 MW combined cycle facility. The study resulted in the identification of multiple viable site alternatives to support the natural gas-fired generation option under consideration.

### Due Diligence Evaluation / Old Dominion Electric Cooperative
Pennsylvania / 2011

Project manager on a due diligence evaluation of a 2-on-1 combined cycle facility being offered for sale by Liberty Electric in Pennsylvania. The client was considering acquiring the assets from the current owner. The evaluation included a technical, environmental, and contractual review of the combined cycle generation facility.

### Due Diligence Evaluation / Tyr Energy
Florida / 2011

Project manager on a due diligence evaluation of a biomass power generating facility under development by American Renewables. The client was considering an equity investment in the facility. The evaluation included a 100 MW bubbling fluidized bed boiler and steam turbine.

### Due Diligence Evaluation / Electric Cooperative
Maryland / 2011

Project manager on a due diligence evaluation of a combined cycle facility under development in Maryland. The client was considering acquiring the site and all the development rights for installation of a 2-on-1 combined cycle facility. The evaluation included a review of existing agreements and permits in place to facilitate development of the generation resource.

### Decommissioning Study / Tampa Electric Co.
Florida / 2011

Project manager on a decommissioning study for the power generating facilities owned by Tampa Electric Company. The evaluation was performed to determine the costs to demolish the units and restore the sites at the end of their useful lives. The evaluation included a coal-fired plant, an integrated gasification combined cycle plant, and several natural gas-fired units.

### Decommissioning Study / Confidential Client
Illinois / 2011

Project manager for a site retirement evaluation to help determine the cost to retire a 600 MW coal-fired project in Illinois at the end of its useful life. Estimates for demolition and site restoration were included in the evaluation.

### Repower Assessment / Confidential Client
Minnesota / 2010

Jeff assisted a client with an evaluation comparing the economic viability of retrofitting an existing coal-fired power plant with air quality control system equipment in comparison to replacing the plant with new natural gas fired generation. The project includes preparing capital cost estimates; operating and maintenance cost estimates, and determining the net present value of each alternative evaluate the relative economic attractiveness of each alternative.

### Biomass Plant Site Selection Study / Confidential Client
Texas / 2010

Project manager for a Site Selection Study for a Biomass project to be located in Texas. The project included ranking of candidate sites to determine a preferred site for development of a 20 MW biomass power generating facility.

### Due Diligence Evaluation / Tyr Energy
Multiple Locations / 2010

Project manager on a due diligence evaluation for several natural gas-fired facilities being offered for sale by Tenaska. The client was considering an equity investment in the facilities. The evaluation included four combined cycle facilities and one simple cycle facility.

### Power Plant Valuation Assessment / Basin Electric Power Cooperative
North Dakota / 2010

Project manager to provide a valuation assessment of the Antelope Valley Station Unit 2, which is being considered for purchase by Basin Electric Power Cooperative. The project includes valuing the 25 year old 450 MW coal fired unit in current dollars and at specified dates in the future.

### Wind Farm Evaluation / Minnesota Power
North Dakota / 2010

Project manager to provide an evaluation of a proposed wind farm development in central North Dakota. The project includes wind resource assessments, conceptual engineering design, capital cost estimates, and estimated busbar costs for development of wind farm project in phases on the land currently under contract.

### Decommissioning Cost Evaluations / Horizon Wind Energy
Midwest / 2008-2010

Project manager on multiple site retirement cost evaluations for several proposed wind energy facilities under development by Horizon Wind Energy. The evaluations were performed to support permitting activities on the facilities.

### Due Diligence Evaluation / Tyr Energy
Hawaii / 2010

Project manager on a due diligence evaluation for a biomass gasification generating facility under development in Hawaii. The client was considering the facility for investment. The evaluation included a Primenergy gasifier with a net plant output of approximately 12 MW.

### Project Development Assistance / Tradewind Energy
Kansas / 2009-2010

Project manager to provide development assistance on a wind farm facility in Southern Kansas. The development assistance includes support on land acquisition efforts for the project, transmission line routing and preliminary design, power collection system preliminary design, and general project development assistance.

### Project Development Assistance / Tradewind Energy
Missouri / 2007-2010

Project manager to provide development assistance on two wind turbine facilities in Northern Missouri. The development assistance includes support on land acquisition efforts for the project, transmission line routing and preliminary design, power collection system preliminary design, and general project development assistance.

### Decommissioning Cost Evaluation / Northern Indiana Public Service Co.
Indiana / 2008

Project manager on a site retirement cost evaluation for several generating facilities owned by NIPSCO. The evaluation was performed to determine the costs to demolish the units and restore the sites and

included several coal-fired facilities and a combined cycle generating facility.

### Due Diligence Evaluation / Grays Harbor Public Utility District

Washington / 2008

Project manager on a due diligence evaluation for a biomass-fired cogeneration facility being offered for sale in Washington. The facility evaluated was a paper mill that had been shutdown for several years. The facility included a wood waste fired boiler that provided steam to a steam turbine for electric power generation as well as providing plant process steam.

### Due Diligence Evaluation / Tyr Energy

New Mexico / 2008

Project manager on a due diligence evaluation for a natural gas-fired power generating facility being offered for sale in New Mexico. The evaluation included two Mitsubishi 501F combustion turbines operating in combined cycle mode.

### Decommissioning Cost Evaluation / Horizon Wind Energy

Illinois / 2008

Project manager on a site retirement cost evaluation for a wind farm being proposed by Horizon Wind Energy in Illinois. The evaluation was performed to determine the costs to demolish the units and restore the sites to meet the county zoning requirements.

### Due Diligence Evaluation / Tyr Energy

Western U.S. / 2008

Project manager on a due diligence evaluation for several natural gas-fired power generating facilities being offered for sale throughout the western United States. The evaluation included several GE LM6000 combustion turbines operating in simple cycle mode, several GE LM6000 combustion turbines operating in combined cycle mode, one GE 7EA combustion turbine operating in combined cycle mode, and one GE 7FA combustion turbine operating in simple cycle mode.

### Due Diligence Evaluation / Tyr Energy

Virginia / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Virginia. The evaluation included 7 GE LM6000 fuel oil fired combustion turbines operating in simple cycle mode.

### Due Diligence Evaluation / Tyr Energy

Colorado / 2007

Project manager on a due diligence evaluation for 5 GE LM6000 combustion turbines operating in combined cycle cogeneration mode with 2 steam turbines. The facility includes a greenhouse that serves as the plant's thermal host for cogeneration operations.

### Project Development Assistance / Mesa Wind Power

Texas / 2007

Jeff provided development assistance on a 4,000 MW wind turbine facility located in the panhandle of Texas. The development assistance includes pro forma economic modeling of the project.

### Due Diligence Evaluation / Kelson Energy

Ohio / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Ohio. The evaluation included a partially constructed 2x1 Siemens Westinghouse 7FA combined cycle generating facility.

### Due Diligence Evaluation / Grand River Dam Authority

Oklahoma / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Oklahoma. The evaluation included a 4x2 GE 7FA combined cycle generating facility.

### Due Diligence Evaluation / Brazos Electric Power Cooperative

Texas / 2007

Project manager on a due diligence evaluation for the purchase of an equity share of a generating facility being constructed in Texas. The evaluation included an 890 MW supercritical pulverized coal fired generating facility.

### Due Diligence Evaluation / Tyr Energy

Florida / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Florida. The evaluation included 3 GE 7FA combustion turbines operating in simple cycle mode.

### Cost Estimate Preparation / Direct Energy
Texas / 2007

Project manager for the preparation of planning level cost estimates for a new combined cycle facility to be constructed in Texas.

### Due Diligence Evaluation / Tyr Energy
Various U.S Locations / 2007

Project manager on a due diligence evaluation for several generating facilities being offered for sale throughout the U.S. The evaluation included a coal, natural gas, and wind power facilities.

### Owner's Engineer Services / Grays Harbor PUD
Washington / 2007

Project manager on an owner's engineer project to evaluate the plans for installation of a refurbished steam turbine at a paper mill. The evaluation included the review of the design for the installation of a 7 MW steam turbine.

### Decommissioning Cost Evaluation / Tyr Energy
Various U.S Locations / 2007

Project manager on a site retirement cost evaluation for several generating facilities owned by Tyr Energy. The evaluation was performed to satisfy FASB 143 accounting standards and included a simple cycle and combined cycle generating facilities.

### Due Diligence Evaluation / Tyr Energy
Virginia / 2006-2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Virginia. The evaluation included a 240 MW subcritical pulverized coal fired facility.

### Due Diligence Evaluation / Brazos Electric Power Cooperative
Texas / 2006

Project manager on a due diligence evaluation for a generating facility being offered for sale in Texas. The evaluation included a 1x1 GE 7FA combined cycle generating facility and 2 GE 7FA combustion turbines operating in simple cycle mode.

### Due Diligence Evaluation / Kelson Energy
Ohio / 2007

Project manager on a due diligence evaluation for a generating facility being offered for sale in Ohio. The evaluation included a partially constructed 2x1 Siemens Westinghouse 7FA combined cycle generating facility.

### Generation Alternatives Study / Ottertail Power Company
North Dakota / 2006

Project manager on a Generation Alternatives Study for the addition of a new 600 MW coal fired unit at an existing coal fired facility. The study includes a pro forma analysis of the technologies considered.

### Technology Assessment / Minnesota Power
South Dakota / 2006

Assisted with a technology assessment for the addition of a new 500 MW coal fired unit at an existing coal fired facility. The study includes a pro forma analysis of the technologies considered.

### Technology Assessment & Feasibility Study / Ottertail Power Co.
Minnesota / 2006

Project manager on a feasibility study and technology assessment for the addition of a new 500 MW coal fired unit at an existing coal fired facility. The study includes conceptual site layouts, cost estimates, performance estimates, and water balances.

### Project Development Assistance / Tradewind Energy
Kansas / 2005-2006

Project manager to provide development assistance on a 250MW wind turbine facility in Central Kansas. The development assistance includes conceptual design and technical support for the development phase of the project.

### Siting Study & Technology Assessment / Arizona Public Service
Arizona/New Mexico / 2005-2006

Assisted with a siting study and technology assessment for a 1,800 MW coal fired facility in Arizona and Northwestern New Mexico. Development resulted in the identification of multiple viable site alternatives to support coal-fired generation options.

### Due Diligence Evaluation / Tyr Energy
California / 2005-2006

Project manager on a due diligence evaluation for four generating facilities being offered for sale in California. The evaluation included simple cycle facilities consisting of Pratt & Whitney FT8 Twinpacs.
**Professional Services: 2005-2006**

### Waste-to-Energy Feasibility Study / CPS Energy
Texas / 2005

Assisted with a feasibility study for a new waste-to-energy facility in the State of Texas. The study included a pro forma analysis of the facility considered.

### Due Diligence Evaluation / Tyr Energy
Oklahoma / 2006

Project manager on a due diligence evaluation for a generating facility being offered for sale in Oklahoma. The evaluation included a simple cycle facility consisting of four General Electric 7EA turbines.

### Due Diligence Evaluation / Cinergy
Indiana / 2005

Project manager on a due diligence evaluation for a generating facility being offered for sale in Indiana. The evaluation included a simple cycle facility consisting of four Siemens Westinghouse 501D5A turbines.

### Due Diligence Evaluation / kRoad Power
Various Locations / 2003-2004

Project manager on due diligence evaluations for several generating facilities being offered for sale throughout the United States. The evaluations included four combined cycle plants utilizing Siemens Westinghouse 501G turbines.

### Due Diligence Evaluation / kRoad Power
Various Locations / 2003

Project manager on due diligence evaluations for several generating facilities being offered for sale by Duke Energy. The evaluations included two combined cycle plants and one simple cycle plant utilizing General Electric 7FA turbines and General Electric 7EA turbines respectively.

### Decommissioning Cost Evaluation / Old Dominion Electric Cooperative
Maryland/Virginia / 2002-2004

Project manager on several site retirement evaluations to help determine the cost to retire the facilities at the end of their useful life. The evaluations included simple cycle plants utilizing General Electric 7FA turbines and Caterpillar Diesel Gensets. Estimates for demolition and site restoration were included.

### Decommissioning Cost Evaluation / Western Farmers Electric Cooperative
Oklahoma / 2004

Project manager on a site retirement evaluation to determine the approximate cost to retire the facilities, prepare demolition contract documents, and evaluate bids. The evaluation included a duel fuel genset site.

### Decommissioning Cost Evaluation / Panda Energy
North Carolina / 2003

Project manager on a site retirement evaluation to help determine the cost to retire the Panda-Rosemary Project at the end of its useful life. The evaluation included a combined cycle cogeneration facility in Roanoke Rapids, North Carolina. Estimates for demolition and site restoration were included in the evaluation.

### Independent Engineer's Report / Panda Energy
North Carolina / 2003-2004

Produced an Independent Engineer's Report for the Panda-Rosemary Project. The report included a due diligence evaluation of plant performance and financial assessment of a combined cycle cogeneration facility in Roanoke Rapids, North Carolina.

### Decommissioning Cost Evaluation / Sempra Energy
Arizona / 2003

Provided a site retirement evaluation to help determine the cost to retire the Mesquite Energy Generating Facility at the end of its useful life. The evaluation included a combined cycle plant near Phoenix, Arizona. Estimates for demolition and site restoration were included in the evaluation.

### Feasibility Study / Northeast Utility Service Corp
New Hampshire / 2004

Assisted with a feasibility study to replace an existing coal-fired unit with a new coal fired unit. The study included the installation of a single 600 MW unit in New Hampshire. A pro forma analysis of the new unit was prepared and benchmarked against a pro forma analysis for the existing unit.

### Technology Assessment & Feasibility Study / Ottertail Power Corp

South Dakota / 2006

Assisted with a technology assessment and feasibility study for a new coal-fired generation facility in South Dakota. The study included a pro forma analysis of the alternative technologies considered.

### Waste-to-Energy Feasibility Study / CPS Energy

Texas / 2005

Assisted with a feasibility study for a new waste-to-energy facility in the State of Texas. The study included a pro forma analysis of the facility considered.

### Technology Assessment & Feasibility Study / Progress Energy

Florida / 2004

Assisted with a technology assessment and feasibility study for new solid fuel fired generation in the State of Florida. The study included a pro forma analysis of the alternative technologies considered.

### Project Development Assistance / Peoples Energy Resources Corporation

Oregon / 2001-2004

Provided project development assistance for a 1,200 MW combined cycle power plant in Oregon. Mr. Kopp assisted in the preparation of an Energy Facility Site Certificate including preliminary engineering design, preparation and review of written exhibits, and public presentation support.

### Project Development Assistance / Peoples Energy Resources Corporation

New Mexico / 2001-2004

Provided project development assistance for a simple cycle power plant in New Mexico. Mr. Kopp provided preliminary engineering design and project development assistance. This included preparing preliminary site design drawings that were approved by the county zoning commission during the site design review process as well as public presentation support.